

**ANTIGUA AND BARBUDA**



**THE CUSTOMS DUTIES (AMENDMENT) ACT, 2011**

**No. 20 of 2011**

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**THE CUSTOMS DUTIES (AMENDMENT) ACT, 2011**

**ARRANGEMENT**

**Sections**

1. Short title.
2. Definition.
3. Amendment of the First Schedule.

[ L.S.]



I Assent,

**Louise Lake-Tack.**  
*Governor-General.*

23<sup>rd</sup> April, 2012.

## ANTIGUA AND BARBUDA

### THE CUSTOMS DUTIES (AMENDMENT) ACT, 2011

**No. 20 of 2011**

**AN ACT** to amend the Customs Duties Act 1993, No. 27 of 1993 and for incidental and connected purposes.

**ENACTED** by the Parliament of Antigua and Barbuda as follows:

#### **1. Short title**

(1) This Act may be cited as the Customs Duties (Amendment) Act, 2011.

(2) This Act shall come into force on such day or days as the Minister responsible for Finance may appoint by Notice in the *Gazette*.

(3) A Notice under subsection (2) may appoint different days for different provisions or for different purposes of the same provision.

#### **2. Definition**

In this Act “the Principal Act” means the Customs Duties Act 1993, No. 27 of 1993.

#### **3. Amendment of the First Schedule**

The Principal Act is amended by repealing the First Schedule and substituting the following—

**FIRST SCHEDULE**

**COMMON EXTERNAL TARIFF**

**OF**

**ANTIGUA AND BARBUDA**

**BASED ON THE  
HARMONISED COMMODITY  
DESCRIPTION AND CODING SYSTEM (H.S.)  
2007**

## **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, Fourth 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 therefor 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.



**ABBREVIATIONS AND SYMBOLS**

AC	alternating current
ASTM	American Society for Testing Materials
Bq	becquerel
<sup>0</sup> C	degree(s) Celsius
cc	cubic centimetre(s)
cg	centigram(s)
cm	centimetre(s)
cm <sup>2</sup>	square centimetre(s)
cm <sup>3</sup>	cubic centimetre(s)
cN	centinewton(s)
360 <sup>0</sup>	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)
<i>m-</i>	meta-
m <sup>2</sup>	square metre(s)
m <sup>3</sup>	cubic metre(s)
μCi	microcurie
mg	milligram(s)
mm	millimetre(s)
mN	millinewton(s)
MPa	megapascal(s)



N		newton(s)
No.		number
<i>o</i> -		ortho-
<i>p</i> -		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 <sup>°</sup>		x degree(s)
2u		pairs
12u		dozens
1,000u		thousands of pieces/items
[XX.XX]		discontinued heading

**EXAMPLES**

1500 g/m <sup>2</sup>		means one thousand five hundred grams per square metre
15 <sup>°</sup> C		means fifteen degrees Celsius
1,000 kWh		means one thousand kilowatt hours
1,000 u		means thousands of pieces/items
[28.51]		means that heading 28.51 has been discontinued

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



**GENERAL RULES FOR THE INTERPRETATION  
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Classification of goods in the Nomenclature shall be governed by the following principles:

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

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

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

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

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

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by

reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable

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

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

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

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

6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading

Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.



## **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.



### **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 (excluding 23 - Goods [including foodstuff] imported for used in rehabilitation or relief following natural disaster, as approved by the Competent Authority), 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.



## **LIST OF CONDITIONAL DUTY EXEMPTIONS**

### **I - FOR INDUSTRY, AGRICULTURE, FISHERIES,**

#### **FORESTRY AND MINING**

**A** Machinery and equipment, including equipment for the transportation of goods, and materials for use in approved industry, and parts thereof, agriculture (including livestock), fisheries (including aquaculture), forestry and mining (including the exploration, exploitation and storage of geothermal energy), as approved by the Competent Authority.

**B** Building material for first installation or extension of industrial enterprises as approved by the Competent Authority.

### **II — FOR PURPOSES CONNECTED WITH TOURISM**

- (i) Building materials for first installation of approved hotels, guest houses and other facilities and attractions and approved renovations and extensions;
- (ii) Equipment and appliances for initial equipping of approved hotels and for approved extensions and renovations;
- (iii) Equipment for use in sports and recreational activities as approved by the Competent Authority;

- (iv) Motor cars and public transport-type passenger motor vehicles including coaches and mini-buses for use as approved by the Competent Authority;

### **III — FOR SHIPPING**

- (i) Boats, boat and navigation equipment and boat fittings, sail canvas, marine engines, fuel and lubricants for services as approved by the Competent Authority;
- (ii) Navigation aids.

### **IV — FOR APPROVED PURPOSES CONNECTED WITH AIRCRAFT**

- (i) Aircraft, component parts, accessories, instruments, grounds and technical equipment and motor vehicles for aircraft services and operations including air clubs, as are approved;
- (ii) Fuel and lubricants for approved aircraft services and operations.

### **V -FOR EDUCATIONAL AND CULTURAL PURPOSES**

- (i) Supplies, equipment, instruments and apparatus, tools, books (including workbooks and activity books), specimens illustrative of natural history and other sciences, for approved educational and cultural institutions and purposes, including for museums, zoos and historical societies;
- (ii) Materials for the construction, renovation and extension of approved educational and cultural institutions;
- (iii) Equipment and supplies for sports, as approved by the Competent Authority;
- (iv) Academic robes admitted as such by the Competent Authority.

**VI — FOR HEALTH**

- (i) Equipment and vehicles; drugs, medical, surgical and laboratory supplies for approved hospitals and veterinary institutions, including approved institutions providing out-patients' health care;
- (ii) Materials for the construction, furnishing, replacement or extension of approved hospitals and veterinary institutions including approved institutions offering out-patients' health care and furnishings for such health care facilities;
- (iii) Hearing aids, crutches, manual and motorized wheelchairs, trusses, colostomy bags, and similar appliances and apparatus, and identifiable spare parts for the relief of permanent bodily disablement, including reading matter and articles specifically designed for the blind;
- (iv) Other goods catering to the needs of the mentally or physically handicapped and admitted as such by the Competent Authority;
- (v) Tools of trade for the disabled, admitted by the Competent Authority;
- (vi) Ambulances.

**VII — FOR GOVERNMENT AND GOVERNMENTAL PURPOSES**

- (i) Goods including motor vehicles, imported by or for the use of:
  - (a) *the Central Government; or*
  - (b) any municipality, local government authority or other public body or institution approved by the Competent Authority;
  - (c) persons including public and contract officers approved by the Competent Authority.
- (ii) Goods imported under special bilateral arrangements, as approved by the Competent Authority -
  - (a) Goods imported by or for the use of the Head of State;
  - (b) Goods imported for the use of the Prime Minister.

**VIII - FOR MILITARY FORCE**

- (i) Goods imported by or for use of the military forces;
- (ii) Arms, ammunition, uniforms accoutrements, and equipment, including musical instruments imported by and for the use of any Volunteer Force, Cadet Force or Rifle Association approved by the Competent Authority.

**IX - FOR DIPLOMATIC MISSIONS, INTERNATIONAL ORGANISATIONS AND PERSONNEL**

- (i) Goods including motor vehicles for use of any Mission or Consulate or the members thereof, to the extent provided by the Vienna Convention on Diplomatic Relations, 1961 or the Vienna Convention on Consular Relations, 1963;
- (ii) Goods including motor vehicles for the use of any international organisation or personnel of that organisation pursuant to an agreement in force between the organisation and the Government of a Member State.

**X — FOR THE MOVEMENT OF PERSONS**

- (i) Personal and household effects of a passenger and instruments and tools of trade for use by the passenger, accompanying the passenger, or imported by that passenger within three months before, or after the arrival of the passenger, or such further period as the Competent Authority may allow;
- (ii) Souvenirs and Gifts Imported by a Passenger;
- (iii) Personal effects, not being merchandise, of citizens of the importing Member State or persons ordinarily domiciled abroad.

**XI - FOR OTHER APPROVED PURPOSES**

1. Instruments, apparatus, equipment and materials including records and tapes for radio and television broadcasting, imported by or on behalf of any radio or television broadcasting company approved by the Competent Authority.

2. Amateur radio equipment for use by holders of valid licences granted by the Competent Authority, to keep, install, erect or use on amateur wireless transmitter.

3. Goods made from sea-island cotton and bearing the mark or trademark of the West Indian Sea Island Cotton Association.

4. Motor spirit, industrial machinery and transport equipment for use in under-developed and interior areas, as approved by the Competent Authority.

5. Patterns and samples, cut, mutilated or otherwise spoiled to the satisfaction of the Customs Authorities so as to render them unmerchantable.

6. Advertising material having no commercial value.

7. Cups, medals, shields and similar trophies not being articles of general utility, proved to the satisfaction of the Customs Authorities 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 are not imported or stocked for purposes of trade.

8. Artificial flowers, miniature flags, buttons, brooches and similar small emblems imported for sale for the purpose of providing funds in aid of any institution or charitable purpose approved by the Competent Authority.

9. Materials, vehicles and equipment imported by any person for the purpose of carrying out any works in pursuance of any contract between such person and the Government of a Member State where the Competent Authority is satisfied that such materials and equipment are necessary for the performance of such contract and that such contract provides that such materials and equipment shall be exempt from import duties of customs.

Provided that on the completion of such works the importer shall be liable to pay existing rates of duty on all materials not used up and on all equipment and vehicles unless such materials, vehicles or equipment are re-exported.

10. All goods which are made available free of charge by a country or an international institution, or by an individual or group of individuals, with a view to assisting the economic development of the importing Member State, as approved by the Competent Authority.

11. Goods including motor vehicles, imported by or for the use of religious bodies, on the signed declaration of the head of the religious body, as approved by the Competent Authority.

12. Containers or coverings in which articles not liable to ad valorem duty are imported, provided they are the usual or proper containers or coverings for such goods.

13. Uniforms and equipment imported by and for the use of Boy Scouts, Boys Brigade and Girl Guides Associations and such other youth associations as may be approved by the Competent Authority.

14. Goods imported by or for the use of any office or bureau for meteorological observation, or any institution engaged in scientific, medical or technical research including instruments, apparatus and equipment for geological or topographical purposes, as approved by the Competent Authority.

15. Goods imported by or on behalf of charitable, welfare or service organisations, as approved by the Competent Authority.

16. Protective clothing and protective equipment imported by or on behalf of industrial concerns which the Competent Authority is satisfied will be used solely by industrial workers for personal protection from occupational hazards.

17. Goods including motor vehicles and parts, imported by or for the use of public utilities, as approved by the Competent Authority.

18. Supplies, equipment, instruments and apparatus for the recovery and restoration of archaeological sites and artifacts, as approved by the Competent Authority.

19. Goods imported by or for the use of Workers' Organisations, as approved by the Competent Authority.

20. Clothing donated for the use of indigent school children, as approved by the Competent Authority.

21. Fire-fighting and fire-detecting equipment, vehicles, materials and apparatus, as approved by the Competent Authority

22. Films, filmstrips, microfilms and sound recordings of an educational, scientific or cultural character produced by the United Nations or any of its Specialised Agencies.

23. Goods (including foodstuff) imported for use in rehabilitation or relief following natural disaster, as approved by the Competent Authority.

24. For Energy Conservation

- (i) Apparatus/machinery designed to produce motive power, heat, light or electricity through the utilisation of renewable sources of energy;
- (ii) Apparatus designed to conserve on the use of electricity and other sources of energy, as approved by the Competent Authority.



**PART I****LIST OF COMMODITIES INELIGIBLE FOR  
CONDITIONAL DUTY EXEMPTIONS**

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>
0702.00.00	Tomatoes, fresh or chilled
0703.10.20	Shallots (eschallots)
0704.10.10	Cauliflowers
0704.90.10	Cabbages
ex 07.05	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 ( <i>bodi</i> ) beans ( <i>Vigna spp.</i> )
0709.30.00	Aubergines ( <i>egg-plants</i> )
0709.60.90	Other fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>
0709.90.10	Zucchini
0709.90.20	Ochroes
0709.90.30	Pumpkins
ex 0710.22.90	Other string beans, 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)
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
ex 08.01	Coconuts
0803.00.10	Bananas, fresh
0803.00.20	Plantains, fresh

HEADING NO.	DESCRIPTION OF GOODS
ex 0804.30.00	Pineapples, fresh
ex 0804.40.00	Avocados, fresh
ex 0804.50.00	Guavas, mangoes and mangosteens, fresh
ex 0805.10.00	Oranges, fresh
0805.20.10	Ugli fruit
0805.20.20	Ortaniques
0805.40.00	Grapefruit including pomelos
0805.50.00	Lemons and limes
0807.11.00	Watermelons
0807.19.10	Cantaloupes
0807.19.20	Muskmelons
0807.20.00	Papaws (papayas)
0810.90.10	Sapodillas
0810.90.20	Golden apples
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	Turmeric (curcuma)
0910.99.10	Thyme
0910.99.20	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



<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>
1203.00.00	Copra
1208.10.00	Flours and meals of soya beans
1208.90.20	Flours and meals of copra
1212.90.30	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
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
ex 1511	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 1515	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, not frozen
2009.21.30	Grapefruit (including pomelo) juice, concentrated
2102.30.00	Prepared baking powders
ex 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

HEADING NO.	DESCRIPTION OF GOODS
2521.00.00	Limestone flux; limestone and other calcareous 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)
2606.00.00	Aluminium ores and concentrates
2707.99.10	Gasolene blending preparations
2708.10.00	Pitch
ex 2710.19.80	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
2818.20.00	Aluminium oxide (alumina), other than artificial corundum
ex 2833.22.00	Sulphates 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

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>
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
3301.19.10	Grapefruit oil
3301.19.20	Lime 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
ex 3820.00.10	Anti-freezing preparations
ex 39.17	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
4008.00.00	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
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated

HEADING NO.	DESCRIPTION OF GOODS
4403.10.90	Wood in the rough, of other non-coniferous species, treated with paint, stains, creosote and other preservatives
ex 44.03	Other wood in the rough, of tropical species
ex 44.03	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
4409.29.20	Greenheart
4409.29.40	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
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:
7210.30.00	Electrolytically plated or coated with zinc:
7210.30.10	Of a thickness of less than 3 mm, corrugated
7210.41.00	Otherwise plated or coated with zinc:
7210.41.00	Corrugated:
7210.41.10	Of a thickness of less than 3 mm
7210.61.00	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
7210.70.00	Painted, varnished or coated with plastics:
7210.70.10	Of a thickness of less than 3 mm, corrugated
7210.90.00	Other:
7210.90.10	Of a thickness of less than 3 mm, corrugated
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated:
7212.20.00	Electrolytically plated or coated with zinc:
7212.20.10	Of a thickness of less than 3 mm, corrugated

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>
7212.30.00	Otherwise plated or coated with zinc:
7212.30.10	Of a thickness of less than 3 mm, corrugated
7212.40.00	Painted, varnished or coated with plastics:
7212.40.10	Of a thickness of less than 3 mm, corrugated
7212.50.00	Otherwise plated or coated:
7212.50.10	Of a thickness of less than 3 mm, corrugated
7212.60.00	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 <sup>2</sup> or more
ex 7314.41.90	Chain link fencing
8311.10.10	Coated electrodes of base metal, for electric arc-welding, of non-alloy steel
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
9603.40.10	Paint brushes
ex 96.07	Slide fasteners



**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  Meat of swine:
0210.11.00	<b>Hams, shoulders and cuts thereof, with bone in</b>
0210.12.00	Bellies (streaky) and cuts thereof:
0210.20.00	Meat of bovine animals:
0210.20.20	Dried
0210.20.30	Smoked
Ex 02.10	Meat (other than of swine or bovine animals)
Ex 02.10	Edible meat offal
Ex 02.10	Edible flours and meals of meat or meat offal
0210.99.00	Other (excluding salted or in brine)
ex 0305.10.00	Fish meat fit for human consumption
0305.20.00	Livers and roes of fish, dried, smoked, salted or in brine
0305.30.00	Fish fillets, dried, salted or in brine, but not smoked  Smoked fish, including fillets:
0305.41.00	Pacific salmon, Atlantic salmon and Danube salmon
0305.49.00	Other smoked fish, including fillets
0305.59.90	Other dried fish, whether or not salted but not smoked (other than cod, mackerel, herrings, alewives, saithe, pollock, haddock and hake)

<b>HEADING NO.</b>	<b>DESCRIPTION</b>
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 15.16
1601.00	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
	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

HEADING NO.	DESCRIPTION
16.04	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs
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
1905.31.00	Sweet biscuits
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
ex 2001.20.90	Other onions
2001.90.90	Other vegetables, fruit, nuts and other edible parts of plants



<b>HEADING NO.</b>	<b>DESCRIPTION</b>
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, other than products of heading 2006.00:
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 2006.00:
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
2005.99.20	Sauerkraut, other
2005.99.90	Other vegetables and mixtures of vegetables
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)
2006.00.20	Maraschino and glacé cherries

<b>HEADING NO.</b>	<b>DESCRIPTION</b>
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter:
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:
2009.41.19	Other pineapple juice
2009.49.19	Other pineapple juice
2009.50.90	Other tomato juice
ex 20.09	Other grape juice (including grape must)
ex 20.09	Other apple juice
2009.80.19	Passion fruit juice, other
2009.80.29	Tamarind juice, other
2009.80.90	Other juice of any other single fruit or vegetable
2009.90.40	Other pineapple-based juices
2009.90.90	Other mixtures of juices

<b>HEADING NO.</b>	<b>DESCRIPTION</b>
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.
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)
2105.00	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 seeds
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
3303.00	Perfumes and toilet waters
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.

HEADING NO.	DESCRIPTION
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; 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 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
3406.00	Candles, tapers and the like
3605.00	Matches, other than pyrotechnic articles of heading No. 36.04
3808.91.00	Insecticides:
3808.91.20	Mosquito coils
3808.91.30	Other insecticides, put up in forms or packings for retail sale or as preparations or articles
3808.94.10	Disinfectants, put up in forms or packings for retail sale or as preparations or articles
3808.99.10	Rodenticides, put up in forms or packings for retail sale or as preparations or articles
3808.99.30	Other products, put up in forms or packings for retail sale or as preparations or articles

<b>HEADING NO.</b>	<b>DESCRIPTION</b>
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
ex 42.02	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
ex 42.02	Travelling-bags and brief-cases, with outer surface of plastics or of textile materials
	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
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
ex 46.01	Mats, matting and screens of vegetable materials
4601.94.10	Straw envelopes for bottles

HEADING NO.	DESCRIPTION
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 postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, 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
4818.50.00	<i>Articles of apparel and clothing accessories</i>
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
ex 48.20	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
ex 48.23	Trays, dishes, plates, cups and the like, of paper or paperboard
4823.90.30	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes
4907.00.30	Cheque forms
4907.00.90	Other stamp-impressed paper; stock, share or bond certificates and similar documents of title

<b>HEADING NO.</b>	<b>DESCRIPTION</b>
4909.00	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.
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 crocheted, 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 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.

HEADING NO.	DESCRIPTION
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.
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 5907.00.00
61.14	Other garments, knitted or crocheted.
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.
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.
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.





HEADING NO.	DESCRIPTION
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 5907.00.00.
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 6216.00.00	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
6309.00.00	Worn clothing and other worn articles.
6401.10.00	Footwear incorporating a protective metal toe-cap
6401.92.10	Waterproof boots (Wellingtons)
6403.40.00	Other footwear, incorporating a protective metal toe-cap

<b>HEADING NO.</b>	<b>DESCRIPTION</b>
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 piece (but not in strips), whether or not lined or trimmed.
ex 6505.90.00	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.
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
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

HEADING NO.	DESCRIPTION
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
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 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)

<b>HEADING NO.</b>	<b>DESCRIPTION</b>
ex 84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15 (excluding other furniture - chests, cabinets, display counters, show-cases and the like for storage and display, incorporating refrigerating or freezing equipment 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
ex 85.19	Other record-players
ex 8519.30.00	Turntables (record-decks)
ex 8519.81.20	Pocket-size cassette-players
ex 8519.81.40	Other magnetic tape recorders incorporating sound reproducing apparatus
ex 8519.81.90	Other, cassette-type
ex 8519.81.90	Other sound reproducing apparatus
ex 8519.81.90	Other, cassette-type magnetic tape recorders
8523.29.60	Magnetic tapes for reproducing phenomena other than sound or image
ex 8523.29.90	Other magnetic tapes
ex 8523.80.90	Gramophone records
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.

HEADING NO.	DESCRIPTION
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.
ex 85.39	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
ex 94.01	Seats of cane, osier, bamboo or similar materials
ex 94.01	Other seats, with wooden frames
ex 94.01	Other seats, with metal frames
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
9403.81.90	Other furniture of other materials
9403.90.00	Parts
9404.10.00	Mattress supports
ex 94.04	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).

<b>HEADING NO.</b>	<b>DESCRIPTION</b>
9602.00.00	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) and articles of unhardened gelatin.
9603.10.00	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles
ex 9603.21.00	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
ex 96.15	Combs, hair-slides and the like
9615.90.10	Hairpins

## 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.

**CHAPTER 1****LIVE ANIMALS****Note:**

1. This Chapter covers all live animals except:

- (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 03.01, 03.06 or 03.07;
- (b) Cultures of micro organisms and other products of heading No. 30.02; and
- (c) Animals of heading No. 95.08.

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV4</b>
<b>01.01</b>	<b>Live horses, asses, mules and hinnies.</b>			
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	Free	kg and u	001.521
0101.90.90	Other	40%	kg and u	001.529
<b>01.02</b>	<b>Live bovine animals.</b>			
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



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV4
0102.90.60	Other, cows	40%	kg and u	001.196
<b>01.03</b>	<b>Live swine.</b>			
0103.10.00	Pure-bred breeding animals	Free	kg and u	001.31
0103.90.00	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
<b>01.04</b>	<b>Live sheep and goats.</b>			
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
<b>01.05</b>	<b>Live poultry, that is to say, fowls of the species <i>Gallus Domesticus</i>, ducks, geese, turkeys and guinea fowls.</b>			
<b>0105.10.00</b>	Weighing not more than 185 g:			
0105.11.00	Fowls of the species <i>Gallus Domesticus</i> :			
0105.11.10	For breeding	Free	kg and u	001.411
0105.11.20	For rearing	40%	kg and u	001.412
0105.12.00	Turkeys:			
0105.12.10	For breeding	Free	kg and u	001.413

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV4
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
0105.90.00	Other:			
0105.94.00	Fowls of the species <i>Gallus Domesticus</i> :			
0105.94.10	Cocks for breeding	Free	kg and u	001.491
0105.94.20	Cocks for rearing	40%	kg and u	001.492
0105.94.30	Hens for breeding	Free	kg and u	001.493
0105.94.40	Hens for rearing	40%	kg and u	001.494
0105.94.90	Other	40%	kg and u	001.495
0105.99.00	Other:			
0105.99.10	For breeding	Free	kg and u	001.499
0105.99.20	For rearing	40%	kg and u	001.499
0105.99.90	Other	40%	kg and u	001.499
<b>01.06</b>	<b>Other live animals.</b>			
0106.10.00	Mammals:			
0106.11.00	Primates:			
0106.11.10	Monkeys	40%	kg and u	001.911
0106.11.90	Other	40%	kg and u	001.911
0106.12.00	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs mammals of the order Sirenia)	40%	kg and u	001.912
0106.19.00	Other	40%	kg and u	001.919
0106.20.00	Reptiles (including snakes and turtles):			
0106.20.10	Turtles	40%	kg and u	001.921

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV4</b>
0106.20.90	Other	40%	kg and u	001.929
0106.30.00	Birds:			
0106.31.00	Birds of prey	40%	kg and u	001.931
0106.32.00	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	40%	kg and u	001.932
0106.39.00	Other:			
0106.39.10	Pigeons	40%	kg and u	001.933
0106.39.90	Other birds	40%	kg and u	001.939
0106.90.00	Other:			
0106.90.10	Bees for breeding	Free	kg and u	001.991
0106.90.30	Dogs	40%	kg and u	001.913
0106.90.40	Cats	40%	kg and u	001.914
0106.90.90	Other:			
0106.90.90.10	Other animals considered as pets	40%	kg and u	001.999
0106.90.90.90	Other animals not considered as pets	40%	kg and u	001.999

## CHAPTER 2

### MEAT AND EDIBLE MEAT OFFAL

**Note.**

1. This Chapter does not cover:

- (a) Products of the kinds described in headings Nos. 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals (heading No. 0504.00) or animal blood (heading No. 05.11 or 30.02); or

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>02.01</b>	<b>Meat of bovine animals, fresh or chilled.</b>			
0201.10.00	Carcasses and half-carcasses	30%	kg	011.111
0201.20.00	Other cuts with bone in:			
0201.20.10	Brisket	30%	kg	011.112
0201.20.90	Other	30%	kg	011.119
0201.30.00	Boneless:			
0201.30.10	Tenderloin	30%	kg	011.121
0201.30.20	Sirloin	30%	kg	011.122
0201.30.30	Minced (Ground)	30%	kg	011.123
0201.30.90	Other	30%	kg	011.129
<b>02.02</b>	<b>Meat of bovine animals, frozen.</b>			
0202.10.00	Carcasses and half-carcasses	30%	kg	011.211
0202.20.00	Other cuts with bone in:			
0202.20.10	Brisket	30%	kg	011.212
0202.20.90	Other	30%	kg	011.219
0202.30.00	Boneless:			
0202.30.10	Tenderloin	30%	kg	011.221
0202.30.20	Sirloin	30%	kg	011.222
0202.30.30	Minced (Ground)	30%	kg	011.223
0202.30.90	Other	30%	kg	011.229
<b>02.03</b>	<b>Meat of swine, fresh chilled or frozen.</b>			
0203.10.00	Fresh or chilled:			
0203.11.00	Carcasses and half-carcasses	30%	kg	012.211
0203.12.00	Hams, shoulders and cuts thereof with bone in	30%	kg	012.212
0203.19.00	Other	30%	kg	012.219
0203.20.00	Frozen:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
0203.21.00	Carcasses and half-carcasses	30%	kg	012.221
0203.22.00	Hams, shoulders and cuts thereof with bone in	30%	kg	012.222
0203.29.00	Other	30%	kg	012.229
<b>02.04</b>	<b>Meat of sheep or goats, fresh, chilled or frozen.</b>			
0204.10.00	Carcasses and half-carcasses of lamb, fresh or chilled	30%	kg	012.111
0204.20.00	Other meat of sheep, fresh or chilled:			
0204.21.00	Carcasses and half-carcasses	30%	kg	012.112
0204.22.00	Other cuts with bone in	30%	kg	012.113
0204.23.00	Boneless	30%	kg	012.114
0204.30.00	Carcasses and half-carcasses of lamb, frozen	30%	kg	012.121
0204.40.00	Other meat of sheep, frozen:			
0204.41.00	Carcasses and half-carcasses	30%	kg	012.122
0204.42.00	Other cuts with bone in	30%	kg	012.123
0204.43.00	Boneless	30%	kg	012.124
0204.50.00	Meat of goats	30%	kg	012.13
<b>0205.00.00</b>	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>	40%	kg	012.4
<b>02.06</b>	<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b>			
0206.10.00	Of bovine animals, fresh or chilled	5%	kg	012.51
0206.20.00	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
0206.30.00	Of swine, fresh or chilled	5%	kg	012.53
0206.40.00	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
<b>02.07</b>	<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>			
0207.10.00	Of fowls of the species <i>Gallus Domesticus</i> :			
0207.11.00	Not cut in pieces, fresh or chilled	Free	kg	012.311
0207.12.00	Not cut in pieces, frozen	Free	kg	012.321
0207.13.00	Cuts and offal, fresh or chilled	Free	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	15%	kg	012.353
0207.14.90	Other	Free	kg	012.354
0207.20.00	Of turkeys:			
0207.24.00	Not cut in pieces, fresh or chilled	Free	kg	012.312
0207.25.00	Not cut in pieces, frozen	Free	kg	012.322
0207.26.00	Cuts and offal, fresh or chilled	Free	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	Free	kg	012.356

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
0207.30.00	Of ducks, geese or guinea fowls:			
0207.32.00	Not cut in pieces, fresh or chilled	Free	kg	012.313
0207.33.00	Not cut in pieces, frozen	Free	kg	012.323
0207.34.00	Fatty livers, fresh or chilled	15%	kg	012.33
0207.35.00	Other, fresh or chilled	Free	kg	012.343
0207.36.00	Other, frozen	Free	kg	012.359
<b>02.08</b>	<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>			
0208.10.00	Of rabbits or hares	40%	kg	012.91
0208.30.00	Of primates	40%	kg and u	012.992
0208.40.00	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	40%	kg	012.993
0208.50.00	Of reptiles (including snakes and turtles)	40%	kg	012.994
0208.90.00	Other:			
0208.90.10	Edible meat offal	40%	kg	012.991
0208.90.20	Frogs' legs	40%	kg	012.995
0208.90.90	Other	40%	kg	012.999
<b>0209.00.00</b>	<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>	5%	kg	411.31
<b>02.10</b>	<b>Meat and edible meat offal, salted in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>			
0210.10.00	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:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
0210.90.00	Other, including edible flours and meals of meat or meat offal:			
0210.91.00	Of primates	20%	kg	016.891
0210.92.00	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	20%	kg	016.892
0210.93.00	Of reptiles (including snakes and turtles)	20%	kg	016.893
0210.99.00	Other	20%	kg	016.899

### CHAPTER 3

#### FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

##### Notes.

1. This Chapter does not cover:

(a) Mammals of heading No. 01.06;

(b) Meat of mammals of heading No. 01.06 (heading No. 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.

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>03.01</b>	<b>Live Fish</b>			
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
0301.90.00	Other live fish:			
0301.91.00	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus filae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaste</i> .)	40%	kg	034.113
0301.92.00	Eels ( <i>Anguilla</i> spp.)	40%	kg	034.114
0301.93.00	Carp	40%	kg	034.115
0301.94.00	Bluefin tunas ( <i>Thunnus thynnus</i> )	40%	kg	034.117
0301.95.00	Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	40%	kg	034.118
0301.99.00	Other:			
0301.99.10	For breeding	Free	kg	034.116
0301.99.90	Other	30%	kg	034.119

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>03.02</b>	<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04</b>			
0302.10.00	Salmonidae, excluding livers and roes:			
0302.11.00	Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Onchorynchus clarki</i> , <i>Oncorhynchus aquabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaste</i> ).	30%	kg	034.121
0302.12.00	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	30%	kg	034.122
0302.19.00	Other	30%	kg	034.129
0302.20.00	Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:			
0302.21.00	Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	30%	kg	034.131
0302.22.00	Plaice ( <i>Pleuronectes platessa</i> )	30%	kg	034.132
0302.23.00	Sole ( <i>Solea</i> spp.)	30%	kg	034.133

<b>HEADING NO.</b>	<b>DESCRIPTION</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
0302.29.00	Other	30%	kg	034.139
0302.30.00	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	30%	kg	034.142
0302.32.00	Yellowfin tunas (Thunnus albacares):			
0302.32.10	For processing	Free	kg	034.143
0302.32.90	Other	30%	kg	034.144
0302.33.00	Skipjack or stripe-bellied bonito	30%	kg	034.145
0302.34.00	Bigeye tunas (Thunnus obesus)	30%	kg	034.146
0302.35.00	Bluefin tunas (Thunnus thynnus)	30%	kg	034.147
0302.36.00	Southern bluefin tunas (Thunnus maccoyii)	30%	kg	034.148
0302.39.00	Other	30%	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	30%	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

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
0302.50.90	Other	30%	kg	034.169
0302.60.00	Other fish, excluding livers and roes:			
0302.61.00	Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ):			
0302.61.10	For processing	Free	kg	034.153
0302.61.90	Other	30%	kg	034.159
0302.62.00	Haddock ( <i>Melanogrammus aeglefinus</i> ):			
0302.62.10	For processing	Free	kg	034.181
0302.62.90	Other	30%	kg	034.181
0302.63.00	Coalfish ( <i>Pollachius virens</i> )	30%	kg	034.182
0302.64.00	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ):			
0302.64.10	For processing	Free	kg	034.171
0302.64.90	Other	30%	kg	034.179
0302.65.00	Dogfish and other sharks	40%	kg	034.183
0302.66.00	Eels ( <i>Anguilla</i> spp.)	30%	kg	034.184
0302.67.00	Swordfish ( <i>Xiphias gladius</i> )	30%	kg	034.185
0302.68.00	Toothfish ( <i>Dissostichus</i> spp.)	30%	kg	034.186
0302.69.00	Other :			
0302.69.10	Alewives, saithe, pollock, and hake, for processing	Free	kg	034.189
0302.69.20	Snapper, croaker, grouper, dolphin, banga mary and sea trout	30%	kg	034.189
0302.69.30	Flying fish	40%	kg	034.189
0302.69.90	Other	30%	kg	034.189

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
0302.70.00	Livers and roes	30%	kg	034.19
<b>03.03</b>	<b>Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04</b>			
0303.10.00	<b>Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchusketa, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding livers and roes:</b>			
0303.11.00	Sockeye salmon (red salmon) (Oncorhynchus nerka)	30%	kg	034.211
0303.19.00	Other	30%	kg	034.211
0303.20.00	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)	30%	kg	034.212
0303.22.00	Atlantic salmon (Salmo Salar) and Danube salmon (Hucho hucho)	30%	kg	034.213
0303.29.00	Other	30%	kg	034.219
0303.30.00	Flat Fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae), excluding livers and roes:			

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
0303.31.00	Halibut (Reinhardtius hippoglossoides, Hippoglossus Hippoglossus, Hippoglossus stenolepis)	30%	kg	034.221
0303.32.00	Plaice (Pleuronectes platessa)	30%	kg	034.222
0303.33.00	Sole (Solea spp.)	30%	kg	034.223
0303.39.00	Other	30%	kg	034.229
0303.40.00	Tunas (of the genus Thunnus) skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:			
0303.41.00	Albacore or longfinned tunas (Thunnus alalunga):			
0303.41.10	For processing	Free	kg	034.231
0303.41.90	Other	30%	kg	034.232
0303.42.00	Yellowfin tunas (Thunnus albacares):			
0303.42.10	For processing	Free	kg	034.233
0303.42.90	Other	30%	kg	034.234
0303.43.00	Skipjack or stripe-bellied bonito	30%	kg	034.235
0303.44.00	Bigeye tunas (Thunnus obesus)	30%	kg	034.236
0303.45.00	Bluefin tunas (Thunnus thynnus)	30%	kg	034.237
0303.46.00	Southern bluefin tunas (Thunnus maccoyii)	30%	kg	034.238
0303.49.00	Other	30%	kg	034.239
0303.50.00	Herrings (Clupea harengus, Clupea pallasii) and cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes:			
0303.51.00	Herrings (Clupea harengus,			

<b>HEADING NO.</b>	<b>DESCRIPTION</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
	Clupea pallasii):			
0303.51.10	For processing	Free	kg	034.241
0303.51.90	Other	30%	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	30%	kg	034.259
0303.60.00	Swordfish (Xiphias gladius) and toothfish (Dissostichus spp) excluding livers and roes:			
0303.61.00	Swordfish (Xiphias gladius):			
0303.61.10	For processing	Free	kg	034.281
0303.61.90	Other	30%	kg	034.281
0303.62.00	Toothfish (Dissostichus spp):			
0303.62.10	For processing	Free	kg	034.282
0303.62.90	Other	30%	kg	034.282
0303.70.00	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	034.243
0303.71.90	Other	30%	kg	034.249
0303.72.00	Haddock (Melanogrammus aeglefinus):			
0303.72.10	For processing	Free	kg	034.283
0303.72.90	Other	30%	kg	034.283
0303.73.00	Coalfish (Pollachius virens)	30%	kg	034.284

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
0303.74.00	Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ):			
0303.74.10	For processing	Free	kg	034.261
0303.74.90	Other	30%	kg	034.269
0303.75.00	Dogfish and other sharks	30%	kg	034.285
0303.76.00	Eels ( <i>Anguilla</i> spp.)	30%	kg	034.286
0303.77.00	Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	30%	kg	034.287
0303.78.00	Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.):			
0303.78.10	For processing	Free	kg	034.271
0303.78.90	Other	30%	kg	034.279
0303.79.00	Other:			
0303.79.10	Alewives, saithe, pollock, and hake, for processing	Free	kg	034.289
0303.79.20	Snapper, croaker, grouper, dolphin, banga-mary and sea trout	30%	kg	034.289
0303.79.30	Flying fish	40%	kg	034.289
0303.79.90	Other	30%	kg	034.289
0303.80.00	Livers and roes:			
0303.80.10	Livers	30%	kg	034.291
0303.80.20	Roes	30%	kg	034.292
<b>03.04</b>	<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b>			
0304.10.00	Fresh or chilled:			
0304.11.00	Swordfish ( <i>Xiphias gladius</i> )	40%	kg	034.512
0304.12.00	Toothfish ( <i>Dissostichus</i> spp)	40%	kg	034.513



HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
0304.19.00	Other:			
0304.19.10	Fillets of flying fish	40%	kg	034.511
0304.19.90	Other	30%	kg	034.519
0304.20.00	Frozen fillets:			
0304.21.00	Swordfish ( <i>Xiphias gladius</i> )	40%	kg	034.42
0304.22.00	Toothfish ( <i>Dissostichus</i> spp)	40%	kg	034.43
0304.29.00	Other:			
0304.29.10	Flying fish	40%	kg	034.41
0304.29.90	Other	30%	kg	034.49
0304.90.00	Other:			
0304.91.00	Swordfish ( <i>Xiphias gladius</i> )	40%	kg	034.551
0304.92.00	Toothfish ( <i>Dissostichus</i> spp)	40%	kg	034.552
0304.99.00	Other	30%	kg	034.559
<b>03.05</b>	<b>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption</b>			
0305.10.00	Flours, meals and pellets of fish, fit for human consumption	10%	kg	035.5
0305.20.00	Livers and roes of fish, dried, smoked, salted or in brine	10%	kg	035.4
0305.30.00	Fish fillets, dried, salted or in brine, but not smoked	20%	kg	035.12
0305.40.00	Smoked fish, including fillets:			

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
0305.41.00	Pacific salmon (Oncorhynchus nerka, oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	10%	kg	035.31
0305.42.00	Herrings (Clupea harengus, Clupea pallasii)	Free	kg	035.32
0305.49.00	Other:			
0305.49.10	Cod, mackerel and alewives	Free	kg	035.33
0305.49.90	Other	10%	kg	035.39
	Dried fish, whether or not salted but not smoked:			
0305.51.00	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Free	kg	035.11
0305.59.00	Other:			
0305.59.10	Mackerel	Free	kg	035.131
0305.59.20	Herring, alewives, saithe, pollock, haddock and hake	Free	kg	035.132
0305.59.90	Other	10%	kg	035.139
0305.60.00	Fish, salted but not dried or smoked and fish in brine:			
0305.61.00	Herrings (Clupea harengus, Clupea pallasii)	Free	kg	035.291
0305.62.00	Cod (Gadus morhua, Gadus ogac, macrocephalus)	Free	kg	035.21
0305.63.00	Anchovies (Engraulis spp.)	10%	kg	035.22
0305.69.00	Other:			
0305.69.10	Mackerel	Free	kg	035.292

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
0305.69.20	Alewives, saithe, pollock, haddock and hake	Free	kg	035.293
0305.69.90	Other	10%	kg	035.299
<b>03.06</b>	<b>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.</b>			
0306.10.00	Frozen:			
0306.11.00	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	15%	kg	036.191
0306.12.00	Lobsters (Homarus spp.)	15%	kg	036.192
0306.13.00	Shrimps and prawns	30%	kg	036.11
0306.14.00	Crabs	15%	kg	036.193
0306.19.00	Other, including flours, meals and pellets of Crustaceans, fit for human consumptions:			
0306.19.10	Conch	15%	kg	036.194
0306.19.20	Other Crustaceans	15%	kg	036.195
0306.19.90	Other	15%	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

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
0306.21.90	Other	15%	kg	036.22
0306.22.00	Lobsters ( <i>Homarus</i> spp.):			
0306.22.10	Live for breeding or rearing	Free	kg	036.23
0306.22.90	Other	15%	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	15%	kg	036.252
0306.23.30	Wild	15%	kg	036.253
0306.24.00	Crabs	15%	kg	036.26
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	15%	kg	036.28
0306.29.90	Other	15%	kg	036.29
<b>03.07</b>	<b>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.</b>			
0307.10.00	Oysters:			
0307.10.10	For breeding or rearing	Free	kg	036.311
0307.10.90	Other	40%	kg	036.319

<b>HEADING NO.</b>	<b>DESCRIPTION</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
0307.20.00	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
0307.40.00	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
0307.50.00	Octopus (Octopus spp.):			
0307.51.00	Live, fresh or chilled	40%	kg	036.332
0307.59.00	Other	40%	kg	036.372
0307.60.00	Snails, other than sea snails	40%	kg	012.93
0307.90.00	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	036.353
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 No. 04.05:

The term "**butter**" means natural butter, whey, butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milk fat 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.

The expression "**dairyspreads**" means a spreadable emulsion of the water-in-oil type, containing milk fat as the only fat in the product, with a milk fat 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 milk fat are to be classified as cheese in heading No. 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 No. 35.02) or globulins (heading No. 35.04).

**Subheading Notes.**

1. For the purposes of subheading No. 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 No. 0405.10.00 the term "butter" does not include dehydrated butter or ghee (subheading No. 0405.90.00).

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>04.01</b>	<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>			
0401.10.00	Of a fat content, by weight, not exceeding 1%	Free	kg	022.11
0401.20.00	Of a fat content, by weight, exceeding 1% but not exceeding 6%	Free	kg	022.12
0401.30.00	Of a fat content, by weight, exceeding 6%	Free	kg	022.13
<b>04.02</b>	<b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>			
0402.10.00	In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5% In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%.	Free	kg	022.21
0402.21.00	Not containing added sugar or other sweetening matter	Free	kg	022.221
0402.29.00	Other	Free	kg	022.229
0402.90.00	Other:			
0402.91.00	Not containing added sugar or other sweetening matter	Free	kg	022.23
0402.99.00	Other:			
0402.99.10	Condensed milk	Free	kg	022.241
0402.99.90	Other	20%	kg	022.249



HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>04.03</b>	<b>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</b>			
0403.10.00	Yogurt	20%	kg	022.31
0403.90.00	Other	10%	kg	022.32
<b>04.04</b>	<b>Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.</b>			
0404.10.00	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
<b>04.05</b>	<b>Butter and other fats and oils derived from milk; dairy spreads.</b>			
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
0405.90.10	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

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>04.06</b>	<b>Cheese and curd.</b>			
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 <i>Penicillium roqueforti</i>	5%	kg	024.3
0406.90.00	Other cheese	5%	kg	024.99
<b>0407.00.00</b>	<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>			
0407.00.10	Hatching eggs, for breeder flock	Free	kg	025.11
0407.00.20	Hatching eggs, not for breeder flock	20%	kg	025.12
0407.00.30	Other fresh eggs	40%	kg	025.13
0407.00.90	Other	40%	kg	025.19
<b>04.08</b>	<b>Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.</b>			
0408.10.00	Egg yolks:			
0408.11.00	Dried	40%	kg	025.211
0408.19.00	Other	40%	kg	025.221
0408.90.00	Other:			
0408.91.00	Dried	40%	kg	025.219

<b>HEADING NO.</b>	<b>DESCRIPTION</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
0408.99.00	Other	40%	kg	025.229
<b>0409.00.00</b>	<b>Natural honey.</b>	40%	kg	061.6
<b>0410.00.00</b>	<b>Edible products of animal origin, not elsewhere specified or included.</b>	40%	kg	098.92

## CHAPTER 5

### PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

#### Notes.

1. This Chapter does not cover:

- (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
- (b) Hides or skins (including furskins) other than goods of heading No. 05.05 and parings and similar waste of raw hides or skins of heading No. 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 No. 96.03).

2. For the purposes of heading No. 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.

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>0501.00.00</b>	<b>Human hair, unworked, whether or not washed or scoured; waste of human hair.</b>	Free	kg	291.91
<b>05.02</b>	<b>Pigs', hogs', or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.</b>			
0502.10.00	Pigs', hogs' or boars' bristles and hair and waste thereof	Free	kg	291.921
0502.90.00	Other	Free	kg	291.929
<b>[05.03]</b>				
<b>0504.00.00</b>	<b>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried and smoked.</b>			
0504.00.10	Tripe	Free	kg	291.931
0504.00.20	Sausage casings	Free	kg	291.932
0504.00.90	Other	Free	kg	291.939
<b>05.05</b>	<b>Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.</b>			
0505.10.00	Feathers of a kind used for stuffing; down	Free	kg	291.951
0505.90.00	Other	Free	kg	291.959

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>05.06</b>	<b>Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.</b>			
0506.10.00	Ossein and bones treated with acid	Free	kg	291.111
0506.90.00	Other	Free	kg	291.119
<b>05.07</b>	<b>Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.</b>			
0507.10.00	Ivory; ivory powder and waste	Free	kg	291.161
0507.90.00	Other	Free	kg	291.169
<b>0508.00.00</b>	<b>Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.</b>	Free	kg	291.15
[05.09]				
<b>0510.00.00</b>	<b>Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.</b>	Free	kg	291.98

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>05.11</b>	<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</b>			
0511.10.00	Bovine semen	Free	kg	291.94
0511.90.00	Other:			
0511.91.00	Products of fish or crustaceans, mollusks or other aquatic invertebrates; dead animals of Chapter 3:			
0511.91.10	Fish waste	Free	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.

## CHAPTER 6

### LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND

### THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

#### Notes.

1. Subject to the second part of heading No. 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 No. 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 No. 97.01.

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>06.01</b>	<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.</b>			
0601.10.00	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	Free	kg and u	292.619
<b>06.02</b>	<b>Other live plants (including their roots), cuttings and slips; mushroom spawn.</b>			
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

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>06.03</b>	<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>			
0603.10.00	Fresh:			
0603.11.00	Roses	40%	kg	292.711
0603.12.00	Carnations	40%	kg	292.711
0603.13.00	Orchids	40%	kg	292.711
0603.14.00	Chrysanthemums	40%	kg	292.711
0603.19.00	Other:			
0603.19.10	Anthuriums	40%	kg	292.711
0603.19.20	Ginger lilies	40%	kg	292.711
0603.19.30	Gerberas	40%	kg	292.711
0603.19.40	Heliconias (Heliconia spp.)	40%	kg	292.711
0603.19.90	Other	40%	kg	292.711
0603.90.00	Other	40%	kg	292.719



<b>HEADING NO.</b>	<b>DESCRIPTION</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>06.04</b>	<b>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.</b>			
0604.10.00	Mosses and lichens	40%	kg	292.721
0604.90.00	Other:			
0604.91.00	Fresh	40%	kg	292.722
0604.99.00	Other	40%	kg	292.729

## CHAPTER 7

### EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

#### Notes.

1. This Chapter does not cover forage products of heading No. 12.14.

2. In headings No. 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 No. 07.01 to 07.11, other than:

- (a) dried leguminous vegetables, shelled (heading No. 07.13);
- (b) sweet corn in the forms specified in headings No. 11.02 to 11.04;

- (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading No. 11.05);
- (d) flour, meal and powder of the dried leguminous vegetables of heading No. 07.13 (heading No. 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 No. 09.04).

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>07.01</b>	<b>Potatoes, fresh or chilled.</b>			
0701.10.00	Seed	Free	kg	054.11
0701.90.00	Other	5%	kg	054.19
<b>0702.00.00</b>	<b>Tomatoes, fresh or chilled.</b>	30%	kg	054.4
<b>07.03</b>	<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>			
0703.10.00	Onions and shallots:			
0703.10.10	Onions	20%	kg	054.511
0703.10.20	Shallots (eschallots)	30%	kg	054.512
0703.20.00	Garlic	Free	kg	054.521
0703.90.00	Leeks and other alliaceous vegetables	5%	kg	054.529
<b>07.04</b>	<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>			
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
<b>07.05</b>	<b>Lettuce (<i>Lactuca stavia</i>) and chicory (<i>Chichorium spp.</i>), fresh or chilled</b>			

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
0705.10.00	Lettuce:			
0705.11.00	Cabbage lettuce (head lettuce)	40%	kg	054.541
0705.19.00	Other	40%	kg	054.542
0705.20.00	Chicory:			
0705.21.00	Witloof chicory ( <i>Chichorium intybus</i> var. <i>foliosum</i> )	40%	kg	054.543
0705.29.00	Other	40%	kg	054.549
<b>07.06</b>	<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>			
0706.10.00	Carrots and turnips:			
0706.10.10	Carrots	40%	kg	054.551
0706.10.90	Other	40%	kg	054.552
0706.90.00	Other:			
0706.90.10	Beets	40%	kg	054.553
0706.90.90	Other	40%	kg	054.559
<b>07.07</b>	<b>Cucumbers and gherkins, fresh or chilled.</b>			
0707.00.10	Cucumbers	40%	kg	054.561
0707.00.20	Gherkins	40%	kg	054.562
<b>07.08</b>	<b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>			
0708.10.00	Peas ( <i>Pisum Sativum</i> ):			
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 ( <i>Vigna spp</i> , <i>Phaseolus spp.</i> ):			
0708.20.10	String beans	40%	kg	054.574
0708.20.20	Bora ( <i>bodi</i> ) beans ( <i>Vigna spp.</i> )	30%	kg	054.575
0708.20.90	Other	40%	kg	054.576
0708.90.00	Other leguminous vegetables	40%	kg	054.579

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>07.09</b>	<b>Other vegetables, fresh or chilled.</b>			
0709.20.00	Asparagus	40%	kg	054.591
0709.30.00	Aubergines (egg-plants)	40%	kg	054.592
0709.40.00	Celery other than celeriac	40%	kg	054.593
0709.50.00	Mushrooms and truffles:			
0709.51.00	Mushrooms of the genus <i>Agaricus</i>	40%	kg	054.581
0709.59.00	Other	40%	kg	054.589
0709.60.00	Fruits of the genus Capsicum or of the genus Pimenta:			
0709.60.10	Sweet peppers	30%	kg	054.594
0709.60.90	Other	5%	kg	054.594
0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	40%	kg	054.595
0709.90.00	Other:			
0709.90.10	Zucchini	40%	kg	054.599
0709.90.20	Ochroes	30%	kg	054.599
0709.90.30	Pumpkins	40%	kg	054.599
0709.90.40	Sweet corn (corn on the cob)	40%	kg	054.599
0709.90.90	Other	5%	kg	054.599
<b>07.10</b>	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>			
0710.10.00	Potatoes	20%	kg	054.691
0710.20.00	Leguminous vegetables, shelled or unshelled:			
0710.21.00	Peas ( <i>Pisum Sativum</i> ):			
0710.21.10	Garden peas for use in industry	Free	kg	054.692

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
0710.21.20	Other peas for use in industry	Free	kg	054.692
0710.21.90	Other	30%	kg	054.692
0710.22.00	Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):			
0710.22.10	String beans, for use in industry	Free	kg	054.693
0710.22.20	Other beans for use in industry	Free	kg	054.693
0710.22.90	Other	40%	kg	054.693
0710.29.00	Other:			
0710.29.10	For use in industry	Free	kg	054.694
0710.29.90	Other	30%	kg	054.694
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach):			
0710.30.10	For use in industry	Free	kg	054.695
0710.30.90	Other	30%	kg	054.695
0710.40.00	Sweet corn:			
0710.40.10	For use in industry	Free	kg	054.611
0710.40.90	Other	30%	kg	054.619
0710.80.00	Other vegetables:			
0710.80.10	Beets, for use in industry	Free	kg	054.696
0710.80.20	Beets, other	5%	kg	054.696
0710.80.30	Carrots, for use in industry	Free	kg	054.697
0710.80.40	Carrots, other	35%	kg	054.697
0710.80.80	Other, for use in industry	Free	kg	054.698
0710.80.90	Other	30%	kg	054.698
0710.90.00	Mixtures of vegetables:			
0710.90.10	For use in industry	Free	kg	054.699
0710.90.90	Other	30%	kg	054.699

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>07.11</b>	<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>			
0711.20.00	Olives	5%	kg	054.71
0711.40.00	Cucumbers and gherkins	5%	kg	054.72
0711.50.00	Mushrooms and truffles:			
0711.51.00	Mushrooms of the genus <i>Agaricus</i>	5%	kg	054.731
0711.59.00	Other	5%	kg	054.739
0711.90.00	<b>Other vegetables; mixtures of vegetables</b>	5%	kg	054.79
<b>07.12</b>	<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>			
0712.20.00	Onions	5%	kg	056.12
0712.30.00	Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles:			
0712.31.00	Mushrooms of the genus <i>Agaricus</i>	5%	kg	056.131
0712.32.00	Wood ears ( <i>Auricularia spp.</i> )	5%	kg	056.132
0712.33.00	Jelly fungi ( <i>Tremella spp.</i> )	5%	kg	056.133
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
<b>07.13</b>	<b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>			

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
0713.10.00	Peas ( <i>Pisum Sativum</i> ):			
0713.10.10	Pigeon peas	15%	kg	054.211
0713.10.20	Split peas	5%	kg	054.212
0713.10.30	Blackeye peas	5%	kg	054.213
0713.10.90	Other peas	5%	kg	054.219
0713.20.00	Chickpeas ( <i>Garbanzos</i> )	5%	kg	054.22
0713.30.00	Beans ( <i>Vigna spp.</i> ; <i>Phaseolus spp.</i> ):			
0713.31.00	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	5%	kg	054.231
0713.32.00	Small red (adzuki) beans ( <i>Phaseolus or vigna angularis</i> )	5%	kg	054.232
0713.33.00	Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ):			
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	054.24
0713.50.00	Broad beans ( <i>Vicia faba</i> var. major) and horse beans ( <i>Vicia faba</i> var. Equina, <i>Vicia faba</i> var. minor)	5%	kg	054.25
0713.90.00	Other:			
0713.90.10	All leguminous vegetables for sowing	Free	kg	054.291
0713.90.90	Other	5%	kg	054.299
<b>07.14</b>	<b>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.</b>			

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
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

## CHAPTER 8

### EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT

#### OR MELONS

#### Notes.

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated or treated for the following purposes:
  - (a) For additional preservation or stabilization (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.



HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>08.01</b>	<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</b>			
0801.10.00	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
0801.20.00	Brazil nuts:			
0801.21.00	In shell	30%	kg	057.721
0801.22.00	Shelled	30%	kg	057.722
0801.30.00	Cashew nuts:			
0801.31.00	In shell	30%	kg	057.731
0801.32.00	Shelled	30%	kg	057.732
<b>08.02</b>	<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>			
0802.10.00	Almonds:			
0802.11.00	In shell	40%	kg	057.741
0802.12.00	Shelled	40%	kg	057.742
0802.20.00	Hazelnuts or filberts ( <i>Corylus spp.</i> ):			
0802.21.00	In shell	40%	kg	057.751
0802.22.00	Shelled	40%	kg	057.752
0802.30.00	Walnuts:			
0802.31.00	In shell	40%	kg	057.761
0802.32.00	Shelled	40%	kg	057.762
0802.40.00	Chestnuts ( <i>Castanea spp.</i> )	40%	kg	057.77
0802.50.00	Pistachios	40%	kg	057.78

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
0802.60.00	Macadamia nuts	40%	kg	057.792
0802.90.00	Other:			
0802.90.10	Kola nuts	5%	kg	057.791
0802.90.90	Other	5%	kg	057.799
<b>08.03</b>	<b>Bananas, including plantains, fresh or dried.</b>			
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
<b>08.04</b>	<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>			
0804.10.00	Dates	30%	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	30%	kg	057.972
0804.50.20	Mangoes	40%	kg	057.973
0804.50.30	Mangosteens	30%	kg	057.974
<b>08.05</b>	<b>Citrus fruit, fresh or dried.</b>			
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

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
0805.40.00	Grapefruit, including pomelos	40%	kg	057.22
0805.50.00	Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ):			
0805.50.10	Lemons	40%	kg	057.211
0805.50.20	Limes	40%	kg	057.212
0805.90.00	Other	40%	kg	057.29
<b>08.06</b>	<b>Grapes, fresh or dried.</b>			
0806.10.00	Fresh	40%	kg	057.51
0806.20.00	Dried	40%	kg	057.52
<b>08.07</b>	<b>Melons (including watermelons) and papaw (papayas), fresh</b>			
0807.10.00	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
<b>08.08</b>	<b>Apples, pears and quinces, fresh.</b>			
0808.10.00	Apples	40%	kg	057.4
0808.20.00	Pears and quinces	40%	kg	057.92
<b>8.09</b>	<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>			
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

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
0809.40.00	Plums and sloes	40%	kg	057.934
<b>08.10</b>	<b>Other fruit, fresh.</b>			
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
0810.50.00	Kiwifruit	40%	kg	057.981
0810.60.00	<b>Durians</b>	40%	kg	057.989
0810.90.00	Other:			
0810.90.10	Sapodillas	40%	kg	057.982
0810.90.20	Golden apples	40%	kg	057.983
0810.90.30	Passion fruit	40%	kg	057.984
0810.90.40	Soursop	40%	kg	057.985
0810.90.50	Breadfruit	40%	kg	057.986
0810.90.60	Carambolas	40%	kg	057.987
0810.90.70	Akee (ackee) ( <i>Blighia sapida koenig</i> )	40%	kg	057.988
0810.90.80	Christophine (Choyote)	40%	kg	057.989
0810.90.90	Other	40%	kg	057.989
<b>08.11</b>	<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>			
0811.10.00	Strawberries	15%	kg	058.31
0811.20.00	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	15%	kg	058.32

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
0811.90.00	Other:			
0811.90.10	Pineapples	15%	kg	058.391
0811.90.20	West Indian cherries ( <i>Malpighia puniceifolia</i> L.)	15%	kg	058.392
0811.90.30	Suriname cherries \	15%	kg	058.393
0811.90.90	( <i>Eugenia uniflora</i> )	15%	kg	058.399
<b>08.12</b>	Other <b>Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>	15%	kg	058.399
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
<b>08.13</b>	<b>Fruit, dried, other than that of headings No. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.</b>			
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

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>08.14</b>	<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions</b>			
0814.00.10	Of citrus	15%	kg	058.221
0814.00.90	Other	15%	kg	058.229

## CHAPTER 9

### COFFEE, TEA, MATÉ AND SPICES

#### Notes.

1. Mixtures of the products of headings No. 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 No. 09.10.

The addition of other substances to the products of headings No. 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 No. 21.03.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading No. 12.11.

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>09.01</b>	<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>			
0901.10.00	Coffee, not roasted:			
0901.11.00	Not decaffeinated:			
0901.11.10	Beans for blending	5%	kg	071.111
0901.11.90	Other	5%	kg	071.112
0901.12.00	Decaffeinated:			
0901.12.10	Beans for blending	5%	kg	071.121
0901.12.90	Other	5%	kg	071.122
0901.20.00	Coffee, roasted:			
0901.21.00	Not decaffeinated	5%	kg	071.21
0901.22.00	Decaffeinated	5%	kg	071.22
0901.90.00	Other:			
0901.90.10	Coffee husks and skins	5%	kg	071.321
0901.90.20	Coffee substitutes containing coffee in any proportion	5%	kg	071.322
09.02	<b>Tea, whether or not flavoured.</b>			
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
<b>0903.00.00</b>	<b>Maté.</b>	5%	kg	074.31
<b>09.04</b>	<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.</b>			

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
0904.10.00	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 <i>Capsicum</i> or of the genus <i>Pimenta</i> , 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
<b>0905.00.00</b>	<b>Vanilla.</b>	5%	kg	075.21
<b>09.06</b>	<b>Cinnamon and cinnamon-tree flowers.</b>			
0906.10.00	Neither crushed nor ground:			
0906.11.00	Cinnamon ( <i>Cinnamomum</i> \ <i>zeylanicum</i> Blume)	40%	kg	075.221
0906.19.00	Other	40%	kg	075.229
0906.20.00	Crushed or ground	40%	kg	075.23
<b>0907.00.00</b>	<b>Cloves (whole fruit, cloves and stems).</b>	40%	kg	075.24
<b>09.08</b>	<b>Nutmeg, mace and cardamoms.</b>			
0908.10.00	Nutmeg	40%	kg	075.251
0908.20.00	Mace	40%	kg	075.252
0908.30.00	Cardamoms	5%	kg	075.253
<b>09.09</b>	<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>			
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



HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>09.10</b>	<b>Ginger, saffron, turmeric (<i>curcuma</i>), thyme, bay leaves, curry and other spices.</b>			
0910.10.00	Ginger	40%	kg	075.27
0910.20.00	Saffron	40%	kg	075.28
0910.30.00	Turmeric ( <i>curcuma</i> )	40%	kg	075.291
0910.90.00	Other spices: Mixtures referred to in Note 1 (b) to this Chapter	5%	kg	075.293
0910.99.00	Other:	5%		
0910.99.10	Thyme	40%	kg	075.294
0910.99.20	Bay leaves	40%	kg	075.295
0910.99.30	Curry	40%	kg	075.292
0910.99.90	Other	5%	kg	075.299

## CHAPTER 10

### CEREALS

#### Notes:

1. (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading No. 10.06.

2. Heading No. 10.05 does not cover sweet corn (Chapter 7).

**Subheading Note.**

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>10.01</b>	<b>Wheat and meslin.</b>			
1001.10.00	Durum wheat	Free	kg	041.1
1001.90.00	Other	Free	kg	041.2
<b>1002.00.00</b>	<b>Rye.</b>	Free	kg	045.1
<b>1003.00.00</b>	<b>Barley.</b>	Free	kg	043.0
<b>1004.00.00</b>	<b>Oats.</b>	Free	kg	045.2
<b>10.05</b>	<b>Maize (corn).</b>			
1005.10.00	Seed	Free	kg	044.1
1005.90.00	Other	20%	kg	044.9
<b>10.06</b>	<b>Rice.</b>			
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

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
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
<b>10.07</b>	<b>Grain Sorghum.</b>			
1007.00.10	Seed	Free	kg	045.31
1007.00.90	Other	40%	kg	045.39
<b>10.08</b>	<b>Buckwheat, millet and canary seed; other cereals.</b>			
1008.10.00	Buckwheat	Free	kg	045.92
1008.20.00	Millet	Free	kg	045.91
1008.30.00	Canary seed	Free	kg	045.93
1008.90.00	Other cereals	Free	kg	045.99

**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 No. 09.01 or 21.01);
- (b) Prepared flours, groats, meals or starches of heading No. 19.01;
- (c) Corn flakes or other products of heading 19.04;
- (d) Vegetables, prepared or preserved, of heading No. 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 No. 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading No. 11.04.

(B) Products falling in this Chapter under the above provisions shall be classified in heading No.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 No. 11.03 or 11.04.

CEREAL (1)	STARCH CONTENT (2)	ASH CONTENT (3)	RATE OF PASSAGE THROUGH A SIEVE WITH AN APERTURE OF	
			315 MICROMETRES (MICRONS) (4)	500 MICROMETRES (MICRONS) (5)
Wheat and rye...	45%	2.5%	80%	-
Barley...	45%	3%	80%	-
Oats...	45%	5%	80%	-
Maize(corn) and grain sorghum...	45%	2%	-	90%
Rice	45%	1.6%	80%	-
Buckwheat...	45%	4%	80%	-

3. For the purposes of heading No. 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. B47
- (b) In the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>11.01</b>	<b>Wheat or meslin flour.</b>			
1101.00.10	Of durum wheat	5%	kg	046.11
1101.00.90	Other	25%	kg	046.19
<b>11.02</b>	<b>Cereal flours other than of wheat or meslin.</b>			

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
1102.10.00	Rye flour	5%	kg	047.191
1102.20.00	Maize (corn) flour	5%	kg	047.11
1102.90.00	Other:	5%	kg	047.191
1102.90.10	Rice flour	40%	kg	047.192
1102.90.90	Other	5%	kg	047.199
<b>11.03</b>	<b>Cereal groats, meal and pellets.</b>			
1103.10.00	Groats and meal:			
1103.11.00	Of wheat	5%	kg	046.2
1103.13.00	Of maize (corn)	5%	kg	047.21
1103.19.00	Of other cereals	5%	kg	047.22
1103.20.00	Pellets	5%	kg	047.23
<b>11.04</b>	<b>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.</b>			
1104.10.00	Rolled or flaked grains:			
1104.12.00	Of oats	5%	kg	048.132
1104.19.00	Of other cereals	5%	kg	048.139
1104.20.00	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
<b>11.05</b>	<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>			
1105.10.00	Flour, meal and powder	5%	kg	056.41
1105.20.00	Flakes, granules and pellets	5%	kg	056.42

<b>HEADING NO.</b>	<b>DESCRIPTION</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>11.06</b>	<b>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.</b>			
1106.10.00	Of the dried leguminous vegetables of heading No. 07.13	5%	kg	056.46
1106.20.00	Of sago or of roots or tubers of heading No. 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
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
<b>11.07</b>	<b>Malt, whether or not roasted.</b>			
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
<b>11.08</b>	<b>Starches; inulin.</b>			
1108.10.00	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

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
1108.19.90	Other	5%	kg	592.159
1108.20.00	Inulin	5%	kg	592.16
<b>1109.00.00</b>	<b>Wheat gluten, whether or not dried.</b>	5%	Kg	592.17

## 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 palmnuts and kernels, cottonseeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and sheanuts (karitenuts). It does not apply to products of heading No. 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 de-fatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings No. 23.04 to 23.06.

3. For the purposes of heading No. 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 No. 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 No. 12.01 to 12.07 or 12.11.



4. Heading No. 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 No. 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 No. 38.08.

5. For the purposes of heading No. 12.12, the term "seaweeds and other algae" does not include:

- (a) Dead single-cell micro-organisms of heading No. 21.02;
- (b) Cultures of micro-organisms of heading No.30.02; or
- (c) Fertilisers of heading No. 31.01 or 31.05.

**Subheading Note.**

1. For the purposes of subheading No. 1205.10.00, the expression "low erucic acid, rape or colza seeds" means rape or colza seeds yielding a fixed oil which has a nerucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>12.01</b>	<b>Soya beans, whether or not broken.</b>			
1201.00.10	For sowing	Free	kg	222.21
1201.00.90	Other	10%	kg	222.29
<b>12.02</b>	<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>			
1202.10.00	In shell	40%	kg	222.11
1202.20.00	Shelled, whether or not broken:			

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
1202.20.10	For sowing	Free	kg	222.121
1202.20.90	Other	40%	kg	222.129
<b>1203.00.00</b>	<b>Copra.</b>	40%	kg	223.1
<b>12.04</b>	<b>Linseed, whether or not broken.</b>			
1204.00.10	For sowing	Free	kg	223.41
1204.00.90	Other	5%	kg	223.49
<b>12.05</b>	<b>Rape or colza seeds, whether or not broken.</b>			
1205.10.00	Low erucic acid rape or colza seeds:			
1205.10.10	For sowing	Free	kg	222.611
1205.10.20	Other	5%	kg	222.612
1205.90.00	Other	5%	kg	222.619
<b>12.06</b>	<b>Sunflower seeds, whether or not broken.</b>			
1206.00.10	For sowing	Free	kg	222.41
1206.00.90	Other	5%	kg	222.49
<b>12.07</b>	<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>			
1207.20.00	Cotton seeds:			
1207.20.10	For sowing	Free	kg	222.31
1207.20.90	Other	5%	kg	222.39
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
1207.90.00	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

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>12.08</b>	<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b>			
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
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
<b>12.09</b>	<b>Seeds, fruit and spores, of a kind used for sowing.</b>			
1209.10.00	Sugar beet seed	Free	kg	292.51
1209.20.00	Seeds of forage plants:			
1209.21.00	Lucerne (alfalfa) seed	Free	kg	292.521
1209.22.00	Clover ( <i>Trifolium spp.</i> ) seed	Free	kg	292.522
1209.23.00	Fescue seed	Free	kg	292.523
1209.24.00	Kentucky blue grass ( <i>Poa pratensis L.</i> ) seed	Free	kg	292.524
1209.25.00	Rye grass ( <i>Lolium multiflorum Lam., Loliumperenne L.</i> ) 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	292.54
1209.99.00	Other	Free	kg	292.59
<b>12.10</b>	<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>			

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
1210.10.00	Hop cones, neither ground nor powdered nor in the form of pellets.	Free	kg	054.841
1210.20.00	Hop cones, ground, powdered or in the form of pellets; lupulin	Free	kg	054.842
<b>12.11</b>	<b>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.</b>			
1211.20.00	Ginseng roots	Free	kg	292.42
1211.30.00	Coca leaf	Free	kg	292.495
1211.40.00	Poppy straw	Free	kg	292.496
1211.90.00	Other:			
1211.90.10	Tonka beans	Free	kg	292.491
1211.90.20	Sarsaparilla	Free	kg	292.492
1211.90.30	Aloe vera	Free	kg	292.493
1211.90.40	Quassia chips	Free	kg	292.494
1211.90.90	Other	Free	kg	292.499
<b>12.12</b>	<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.</b>			
1212.20.00	Seaweeds and other algae	5%	kg	292.97
1212.90.00	Other:			

HEADING NO.	DESCRIPTION	RATE OF DUTY	UNIT(S)	SITC REV 4
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	054.892
1212.99.20	Mauby bark	5%	kg	054.893
1212.99.30	Sugar cane	10%	kg	054.891
1212.99.90	Other	5%	kg	054.899
<b>1213.00.00</b>	<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</b>	Free	kg	081.11
<b>12.14</b>	<b>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.</b>			
1214.10.00	Lucerne (alfalfa) meal and pellets	Free	kg	081.12
1214.90.00	Other	Free	kg	081.13

### CHAPTER 13

#### LAC; GUMS, RESINS AND OTHER VEGETABLE

#### SAPS AND EXTRACTS

**Note:**

1. Heading No. 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 No. 17.04);
- (b) Malt extract (heading No. 19.01);

- (c) Extracts of coffee, tea or maté (heading No. 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading No. 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading No. 29.39);
- (g) Medicaments of heading No. 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading No. 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 No. 40.01).

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>13.01</b>	<b>Lac; natural gums, resins, gum-resins and oleoresin (for example, balsams).</b>			
1301.20.00	Gum Arabic	Free	kg	292.22
1301.90.00	Other:			
1301.90.10	Gum-resins	Free	kg	292.291
1301.90.90	Other	Free	kg	292.299
<b>13.02</b>	<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>			

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
1302.10.00	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	Free	kg	292.949
1302.20.00	Pectic substances, pectinates and pectates	Free	kg	292.95
1302.30.00	Mucilages and thickeners, whether or not modified, derived from vegetable products:			
1302.31.00	Agar-agar	Free	kg	292.961
1302.32.00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	Free	kg	292.962
1302.39.00	Other	Free	kg	292.969

#### **CHAPTER 14**

#### **VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS**

#### **NOT ELSEWHERE SPECIFIED OR INCLUDED**

#### **Notes:**

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

2. Heading No. 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 No. 44.04).

3. Heading No. 14.04 does not apply to wood wool (heading No. 44.05) and prepared knots or tufts for broom or brush making (heading No. 96.03).

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>14.01</b>	<b>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).</b>			
1401.10.00	Bamboos	Free	kg	292.31
1401.20.00	Rattans	Free	kg	292.32
1401.90.00	Other	Free	kg	292.39
[14.02]				
[14.03]				
<b>14.04</b>	<b>Vegetable products not elsewhere specified or included.</b>			
1404.20.00	Cotton linters	Free	kg	263.2
1404.90.00	Other	Free	kg	292.99



**SECTION III**

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

**CHAPTER 15**

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

**Notes:**

1. This Chapter does not cover:

- (a) Pig fat or poultry fat of heading No. 02.09;
- (b) Cocoa butter, fat or oil (heading No. 18.04);
- (c) Edible preparations containing by weight more than 15% of the products of heading No. 04.05 (generally Chapter 21);
- (d) Greaves (heading No. 23.01) or residues of headings No. 23.04 to 23.06;
- (e) Fattyacids, 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 No. 40.02).

2. Heading No. 15.09 does not apply to oils obtained from olives by solvent extraction (heading No. 15.10).

3. Heading No. 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 No. 15.22.

**Subheading Note.**

1. For the purposes of subheadings No. 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.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>15.01</b>	<b>Pig fat (including lard) and poultry fat, other than that of heading 0209.00.00 or 1503.00</b>			
1501.00.10	Lard	5%	kg	411.21
1501.00.90	Other	5%	kg	411.29
<b>15.02</b>	<b>Fats of bovine animals, sheep or goats, other than those of heading 1503.00</b>			
1502.00.10	Tallow	5%	kg	411.321
1502.00.90	Other	5%	kg	411.329
<b>15.03</b>	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>			
1503.00.10	Tallow oil	40%	kg	411.331
1503.00.90	Other	40%	kg	411.339
<b>15.04</b>	<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</b>			
1504.10.00	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
<b>1505.00.00</b>	<b>Wool grease and fatty substances derived therefrom including lanolin</b>	5%	kg	411.35
<b>1506.00.00</b>	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>	5%	kg and l	411.39

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>15.07</b>	<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>			
1507.10.00	Crude oil, whether or not degummed	40%	kg and l	421.11
1507.90.00	Other	30%	kg and l	421.19
<b>15.08</b>	<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>			
1508.10.00	Crude oil	40%	kg and l	421.31
1508.90.00	Other	30%	kg and l	421.39
<b>15.09</b>	<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>			
1509.10.00	Virgin	40%	kg and l	421.41
1509.90.00	Other	30%	kg and l	421.42
<b>15.10</b>	<b>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.</b>			
1510.00.10	Crude oil	40%	kg and l	421.491
1510.00.90	Other	40%	kg and l	421.499
<b>15.11</b>	<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>			
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	30%	kg and l	422.299
<b>15.12</b>	<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
1512.10.00	Sunflower-seed or safflower oil and fractions thereof:			
1512.11.00	Crude oil	40%	kg and l	421.51
1512.19.00	Other	30%	kg and l	421.59
1512.20.00	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	30%	kg and l	421.29
<b>15.13</b>	<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>			
1513.10.00	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
<b>15.14</b>	<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>			
1514.10.00	Low erucic acid rape or colza oil and its fractions:			
1514.11.00	Crude oil	40%	kg and l	421.711
1514.19.00	Other	30%	kg and l	421.791
1514.90.00	Other:			
1514.91.00	Crude oil	40%	kg and l	421.719
1514.99.00	Other	30%	kg and l	421.799
<b>15.15</b>	<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>			

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
1515.10.00	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
1515.20.00	Maize (corn) oil and its fractions:			
1515.21.00	Crude oil	40%	kg and l	421.61
1515.29.00	Other	30%	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	422.91
1515.90.90	Other	40%	kg and l	422.99
<b>15.16</b>	<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>			
1516.10.00	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
<b>15.17</b>	<b>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.</b>			
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 NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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 No. 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	431.3

## SECTION IV

## PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND

## VINEGAR; TOBACCO AND MANUFACTURED

## TOBACCO SUBSTITUTES

**Note:**

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

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

1. This Chapter does not cover meat, meat offal, fish, crustaceans, mollusks or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading No. 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, mollusks or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading No. 19.02 or to the preparations of heading No. 21.03 or 21.04.

**Subheading Notes.**

1. For the purposes of subheading No. 1602.10.00, the expression "homogenized 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 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 meat or meat offal. This subheading takes precedence over all other subheadings of heading No. 16.02.

2. The fish and crustaceans specified in the subheadings of heading No. 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.

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>16.01</b>	<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</b>			
1601.00.10	Chicken sausages, canned	15%	kg	017.21
1601.00.20	Other chicken sausages	10%	kg	017.22
1601.00.30	Salami sausages	20%	kg	017.23

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
1601.00.40	Other sausages, canned	20%	kg	017.24
1601.00.90	Other	20%	kg	017.29
<b>16.02</b>	<b>Other prepared or preserved meat, meat offal or blood.</b>			
1602.10.00	Homogenised preparations:			
1602.10.10	For use in the production of chicken sausages	Free	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
1602.30.00	Of poultry of heading No.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 <i>Gallus domesticus</i>	20%	kg	017.43
1602.39.00	Other	20%	kg	017.49
1602.40.00	Of Swine			
1602.41.00	Hams and cuts thereof	10%	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	10%	kg	017.53
1602.49.90	Other	10%	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



<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>1603.00.00</b>	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>	5%	kg	017.1
<b>16.04</b>	<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>			
1604.10.00	Fish, whole or in pieces, but not minced:			
1604.11.00	Salmon	20%	kg	037.11
1604.12.00	Herring	5%	kg	037.121
1604.13.00	Sardines, sardinella and bristling sprats:			
1604.13.10	Sardines	5%	kg	037.122
1604.13.20	Sardinella and bristling or sprats	20%	kg	037.123
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
<b>16.05</b>	<b>Crustaceans, molluscs and other aquatic invertebrates prepared or preserved.</b>			
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

**CHAPTER 17**  
**SUGARS AND SUGAR CONFECTIONERY**

**Note:**

1. This Chapter does not cover:

- (a) Sugar confectionery containing cocoa (heading No. 18.06);
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 29.40 or
- (c) Medicaments or other products of Chapter 30.

**Subheading Note.**

1. For the purposes of subheadings Nos. 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°.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>17.01</b>	<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>			
1701.10.00	Raw sugar not containing added flavouring or colouring:			
1701.11.00	Cane sugar:			
1701.11.10	Cane sugar for retail sale in packages of not more than 10kg	40%	kg	061.111
1701.11.19	Other cane sugar	40%	kg	061.119
1701.12.00	Beet sugar	40%	kg	061.12
1701.90.00	Other:			
1701.91.00	Containing added flavouring or colouring matter	40%	kg	061.21

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
1701.99.00	Other:			
1701.99.10	Icing sugar	20%	kg	061.291
1701.99.90	Other	5%	kg	061.299
<b>17.02</b>	<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.</b>			
1702.10.00	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
1702.90.20	Caramel	40%	kg	061.992
1702.90.90	Other	40%	kg	061.999
<b>17.03</b>	<b>Molasses resulting from the extraction or refining of sugar.</b>			
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
<b>17.04</b>	<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>			
1704.10.00	Chewing gum, whether or not sugar-coated	20%	kg	062.21
1704.90.00	Other	20%	kg	062.29

## CHAPTER 18

### COCOA AND COCOA PREPARATIONS

#### Notes:

1. This Chapter does not cover the preparations of heading Nos. 04.03, 19.01, 19.04, 19.05, 2105, 22.02, 22.08, 30.03 or 30.04.

2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>18.01</b>	<b>Cocoa beans, whole or broken, raw or roasted.</b>			
1801.00.10	Raw	5%	kg	072.11
1801.00.20	Roasted	5%	kg	072.12
<b>1802.00.00</b>	<b>Cocoa shell, husk, skins and other cocoa waste.</b>	5%	kg	072.5

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>18.03</b>	<b>Cocoa paste, whether or not defatted.</b>	5%		
1803.10.00	Not defatted	5%	kg	072.31
1803.20.00	Wholly or partly defatted	5%	kg	072.32
<b>1804.00.00</b>	<b>Cocoa butter, fat and oil.</b>	5%	kg	072.4
<b>18.05</b>	<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>			
1805.00.10	Put up for retail sale in packages of not more than 2kg	20%	kg	072.21
1805.00.90	Other	5%	kg	072.29
<b>18.06</b>	<b>Chocolate and other food preparations containing cocoa.</b>			
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	30%	kg	073.2
1806.30.00	Other, in blocks, slabs or bars:			
1806.31.00	Filled	30%	kg	073.31
1806.32.00	Not filled	30%	kg	073.39
1806.90.00	Other	30%	kg	073.9

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

**Notes:**

1. This Chapter does not cover:

- (a) Except in the case of stuffed products of heading No. 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, mollusks or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No. 23.09); or
- (c) Medicaments or other products of Chapter 30.

2. For the purposes of heading No. 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 No. 07.12), of potatoes (heading No. 11.05) or of dried leguminous vegetables (heading No. 11.06).

3. Heading No. 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 No. 18.06 (heading No. 18.06).

4. For the purposes of heading No. 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>19.01</b>	<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings No. 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.</b>			
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 No. 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	10%	Kg	098.942
1901.90.90	Other	20%	kg	098.949
<b>19.02</b>	<b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</b>			
1902.10.00	Uncooked pasta, not stuffed or otherwise prepared:			
1902.11.00	Containing eggs	20%	kg	048.31
1902.19.00	Other	20%	kg	048.39

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>1903.00.00</b>	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. 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.</b>	15%	kg	056.45
<b>19.04</b>	<b>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.</b>			
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	048.121
1904.90.00	Other	20%	kg	048.129



<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>19.05</b>	<b>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.</b>			
1905.10.00	Crispbread	20%	kg	048.411
1905.20.00	Gingerbread and the like	20%	kg	048.421
1905.30.00	Sweet biscuits; waffles and wafers:			
1905.31.00	Sweet biscuits	20%	kg	048.422
1905.32.00	Waffles and wafers:			
1905.32.10	Communion wafers, empty cachets of a kind suitable for pharmaceutical use	Free	kg	048.423
1905.32.20	Sealing wafers, rice paper and similar products	5%	kg	048.424
1905.32.90	Other	20%	kg	048.429
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

**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 No. 19.05; or
- (d) Homogenised composite food preparations of heading No. 21.04.

2. Headings Nos. 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 No. 18.06).

3. Headings Nos. 20.01, 20.04 and 20.05 cover, as the case maybe, only those products of Chapter 7 or of heading No. 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 No. 20.02.

5. For the purposes of heading No. 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 No. 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 No.2005.10.00, the expression "homogenized 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 No. 2005.10.00 takes precedence over all other subheadings of heading No. 20.05.

2. For the purposes of subheading No. 2007.10.00, the expression "homogenized 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 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 fruit. Subheading No. 2007.10.00 takes precedence over all other subheadings of heading No. 20.07.

3. For the purposes of subheadings Nos. 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 20oC or corrected for 20oC if the reading is made at a different temperature.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>20.01</b>	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>			
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
<b>20.02</b>	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>			
2002.10.00	Tomatoes, whole or in pieces:			
2002.10.10	In packages not less than 50 kg	5%	kg	056.721

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>20.03</b>	<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>			
2003.10.00	Mushrooms of the genus <i>Agaricus</i> :			
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	056.744
<b>20.04</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 2006.00</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>20.05</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 2006.00</b>			
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	056.761
2005.20.90	Other	20%	kg	056.769
2005.40.00	Peas ( <i>Pisum sativum</i> ):			
2005.40.10	In packages not less than 50 kg	5%	kg	056.791
2005.40.90	Other	20%	kg	056.791
2005.50.00	Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):			
2005.51.00	Beans, shelled:			
2005.51.10	In packages not less than 50 kg	5%	kg	056.792
2005.51.90	Other	20%	kg	056.792
2005.59.00	Other:			
2005.59.10	In packages not less than 50 kg	5%	kg	056.792
2005.59.90	Other	20%	kg	056.792
2005.60.00	Asparagus	20%	kg	056.797
2005.70.00	Olives:			
2005.70.10	In packages not less than 50 kg	5%	kg	056.793
2005.70.90	Other	20%	kg	056.793
2005.80.00	Sweet corn ( <i>Zea mays var. saccharata</i> ):			
2005.80.10	In packages not less than 50 kg	5%	kg	056.771
2005.80.90	Other	20%	kg	056.779
2005.90.00	Other vegetables and mixtures of vegetables:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2005.91.00	Bamboo shoots:			
2005.91.10	In packages not less than 50 kg	5%	kg	056.794
2005.91.90	Other	20%	kg	056.794
2005.99.00	Other:			
2005.99.10	Sauerkraut, in packages not less than 50 kg	5%	kg	056.795
2005.99.20	Sauerkraut, other	20%	kg	056.795
2005.99.30	Other vegetables and mixtures of vegetables in packages not less than 50kg	5%	kg	056.799
2005.99.90	Other	20%	kg	056.799
<b>20.06</b>	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained glacé or crystallized).</b>			
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
<b>20.07</b>	<b>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.</b>			
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
2007.90.00	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

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
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
<b>20.08</b>	<b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b>			
2008.10.00	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
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
2008.90.00	Other, including mixtures other than those of subheading No. 2008.19.00:			
2008.91.00	Palm hearts	20%	kg	058.963
2008.92.00	Mixtures	20%	kg	058.97
2008.99.00	Other:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2008.99.10	Mangoes	20%	kg	058.964
2008.99.20	Banana and plantain chips	20%	kg	058.965
2008.99.30	Akee (ackee) ( <i>Blighia sapida</i> Koenig)	20%	kg	058.966
2008.99.40	Christophine (choyote)	20%	kg	058.967
2008.99.90	Other	20%	kg	058.969
<b>20.09</b>	<b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.</b>			
2009.10.00	Orange juice:			
2009.11.00	Frozen:			
2009.11.10	Concentrated	20%	kg and l	059.111
2009.11.20	Other	10%	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	20%	kg and l	059.122
2009.12.30	Concentrated, not frozen	20%	kg and l	059.123
2009.12.90	Other	20%	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	20%	kg and l	059.132
2009.19.90	Other	20%	kg and l	059.139
2009.20.00	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



<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
2009.21.20	Other, in packages put up for retail sale	20%	kg and l	059.212
2009.21.30	Concentrated	20%	kg and l	059.213
2009.21.90	Other	20%	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	20%	kg and l	059.222
2009.29.90	Other	20%	kg and l	059.229
2009.30.00	Juice of any other single citrus fruit:			
2009.31.00	Of a Brix value not exceeding 20:			
2009.31.10	Lime juice:			
2009.31.11	Concentrated	20%	kg and l	059.313
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	20%	kg and l	059.312
2009.31.19	Other	20%	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	20%	kg and l	059.322
2009.31.29	Other	20%	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	20%	kg and l	059.33
2009.39.12	For infant use in packages put up for retail sale	10%	kg and l	059.33
2009.39.13	Other in packages put up for retail sale	20%	kg and l	059.33

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2009.39.19	Other	20%	kg and l	059.33
2009.39.20	Other:			
2009.39.21	For infant use, in packages put up for retail sale	10%	kg and l	059.39
2009.39.22	Other in packages put up for retail sale	20%	kg and l	059.39
2009.39.29	Other	20%	kg and l	059.39
2009.40.00	Pineapple juice:			
2009.41.00	Of a Brix value not exceeding 20:			
2009.41.10	Concentrated not in retail packages:	20%	Kg and l	059.91
2009.41.11	For infant use, in packages put up for retail sale	10%	kg and l	059.91
2009.41.12	Other in packages put up for retail sale	20%	kg and l	059.91
2009.41.19	Other	20%	kg and l	059.91
2009.49.00	Other:			
2009.49.10	For infant use, in packages put up for retail sale	10%	kg and l	059.91
2009.49.11	Other in packages put up for retail sale	20%	kg and l	059.91
2009.49.19	Other	20%	kg and l	059.91
2009.50.00	Tomato juice:			
2009.50.10	Concentrated, not in retail packages	5%	kg and l	059.92
2009.50.20	For infant use in packages put up for retail sale	10%	kg and l	059.92
2009.50.90	Other	20%	kg and l	059.92
2009.60.00	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	059.93
2009.61.11	For infant use in packages put up for retail sale	10%	kg and l	059.93
2009.61.12	Other in packages put up for retail sale	20%	kg and l	059.93

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
2009.61.19	Other	20%	kg and l	059.93
2009.61.20	Grape Must	5%	kg and l	059.93
2009.69.00	Other:			
2009.69.10	For infant use in packages put up for retail sale	10%	kg and l	059.93
2009.69.11	Other in packages put up for retail sale	20%	kg and l	059.93
2009.69.19	Other	20%	kg and l	059.93
2009.69.20	Grape Must	5%	kg and l	059.93
2009.70.00	Apple juice:			
2009.71.00	Of a Brix value not exceeding 20:			
2009.71.10	Concentrated, not in retail packages:			
2009.71.11	For infant use in packages put up for retail sale	10%	kg and l	059.94
2009.71.12	Other, in packages put up for retail sale	20%	kg and l	059.94
2009.71.19	Other	20%	kg and l	059.94
2009.79.00	Other:			
2009.79.10	For infant use in packages put up for retail sale	10%	kg and l	059.94
2009.79.11	Other, in packages put up for retail sale	20%	kg and l	059.94
2009.79.19	Other	20%	kg and l	059.94
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	059.95
2009.80.12	For infant use in packages put up for retail sale	10%	kg and l	059.95
2009.80.13	Other, in packages put up for retail sale	20%	kg and l	059.95
2009.80.19	Other	20%	kg and l	059.95
2009.80.20	Tamarind Juice:			
2009.80.21	Concentrated not in retail packages	15%	kg and l	059.95

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2009.80.22	For infant use in packages put up for retail sale	10%	kg and l	059.95
2009.80.23	Other in packages put up for retail sale	20%	kg and l	059.95
2009.80.29	Other	20%	kg and l	059.95
2009.80.30	Preparation of the juice of any other single fruit or vegetable	20%	kg and l	059.95
2009.80.90	Other	20%	kg and l	059.95
2009.90.00	Mixtures of juices:			
2009.90.10	Preparations of grapefruit and orange juices for infant use, put up for retail sale	10%	kg and l	059.96
2009.90.20	Other mixtures of grapefruit and orange juices	20%	kg and l	059.96
2009.90.30	Preparations of pineapple-based juices for infant use, put up for retail sale	10%	kg and l	059.96
2009.90.40	Other pineapple-based juices	20%	kg and l	059.96
2009.90.50	Preparations of other mixtures of juices for infant use, put up for retail sale	10%	kg and l	059.96
2009.90.90	Other	20%	kg and l	059.96

## CHAPTER 21

### MISCELLANEOUS EDIBLE PREPARATIONS

#### Notes.

1. This Chapter does not cover:

- (a) Mixed vegetables of heading No. 07.12.;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
- (c) Flavoured tea (heading No. 09.02);

- (d) Spices or other products of headings No. 09.04 to 09.10;
- (e) Food preparations, other than the products described in heading No. 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, mollusks or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (f) Yeast put up as a medicament or other products of heading No. 30.03 or 30.04; or
- (g) Prepared enzymes of heading No. 35.07.

2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading No. 21.01.

3. For the purposes of heading No. 21.04, the expression "homogenized composite food preparations" means preparations consisting of a finely homogenized mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. 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)	SITC REV 4
<b>21.01</b>	<b>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.</b>			
2101.10.00	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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	074.32
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20%	kg	071.33
<b>21.02</b>	<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.</b>			
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
<b>21.03</b>	<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>			
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
2103.90.30	Worcestershire sauce	20%	kg	098.493

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2103.90.40	Achar, kuchela and similar preparations	20%	kg	098.494
2103.90.90	Other	20%	kg	098.499
<b>21.04</b>	<b>Soups and broths and preparations therefor; homogenized composite food preparations.</b>			
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
<b>21.05</b>	<b>Ice cream and other edible ice, whether or not containing cocoa.</b>			
2105.00.10	Ice cream	20%	kg	022.331
2105.00.90	Other	20%	kg	022.339
<b>21.06</b>	<b>Food preparations not elsewhere specified or included.</b>			
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

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
2106.90.70	Preparations for infant use, put up for retail sale	10%	kg	098.999
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.	20%	kg and litre	098.999
2106.90.90	Other	20%	kg	098.999



**CHAPTER 22****BEVERAGES, SPIRITS AND VINEGAR****Notes.**

1. This Chapter does not cover:

- (a) Products of this Chapter (other than those of heading No. 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading No. 21.03);
- (b) Sea water (heading No. 25.01);
- (c) Distilled or conductivity water or water of similar purity (heading No. 2853.00);
- (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.15);
- (e) Medicaments of heading No. 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 No. 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 No. 22.03 to 22.06 or heading 22.08 as appropriate.

**Subheading Note.**

1. For the purposes of subheading No. 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.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>22.01</b>	<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>			
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
<b>22.02</b>	<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b>			
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
<b>22.03</b>	<b>Beer made from malt.</b>			
2203.00.10	Beer	45%	kg and l	112.31

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2203.00.20	Stout	45%	kg and l	112.32
2203.00.90	Other	45%	kg and l	112.39
<b>22.04</b>	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>			
2204.10.00	Sparkling wine:	5%	kg and l	112.15
2204.20.00	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21.00	In containers holding 2 litres or less	5%	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	5%	kg and l	112.179
2204.30.00	Other grape must	20%	kg and l	112.11
<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>			
2205.10.00	In containers holding 2 litres or less	30%	kg and l	112.131
2205.90.00	Other	30%	kg and l	112.139
<b>22.06</b>	<b>Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>			
2206.00.10	Shandy	30%	kg and l	112.21
2206.00.90	Other	30%	kg and l	112.29
<b>22.07</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher.	20%	kg and l	512.15
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength	20%	kg and l	512.16
<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>			
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	20%	kg and l	112.421
2208.20.90	Other	20%	kg and l	112.429
2208.30.00	Whiskies:			
2208.30.10	In bottles of a strength not exceeding 46% vol	20%	kg and l	112.411
2208.30.90	Other	20%	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	45%	kg and l	112.441
2208.40.90	Other	45%	kg and l	112.449
2208.50.00	Gin and Geneva:			
2208.50.10	In bottles of a strength not exceeding 46% vol	20%	kg and l	112.451
2208.50.90	Other	20%	kg and l	112.459
2208.60.00	Vodka	20%	kg and l	112.491
2208.70.00	Liqueurs and cordials	30%	kg and l	112.492
2208.90.00	Other:			
2208.90.10	Aromatic bitters used as a flavouring agent for food and beverages	35%	kg and l	112.493
2208.90.20	Other aromatic bitters	35%	kg and l	112.494
2208.90.90	Other	30%	kg and l	112.499

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	20%	kg and l	098.44

### CHAPTER 23

#### RESIDUES AND WASTE FROM THE FOOD INDUSTRIES;

#### PREPARED ANIMAL FODDER

##### Note.

1. Heading No. 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 No. 2306.41.00, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading note 1 to Chapter 12.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>23.01</b>	<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</b>			
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
<b>23.02</b>	<b>Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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:			
2302.40.10	Of rice	Free	kg	081.291
2302.40.90	Other	Free	kg	081.299
2302.50.00	Of leguminous plants	Free	kg	081.23
<b>23.03</b>	<b>Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.</b>			
2303.10.00	Residues of starch manufacture and similar residues	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
<b>2304.00.00</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.</b>	Free	kg	081.31
<b>2305.00.00</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</b>	Free	kg	081.32
<b>23.06</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 2304.00.00 or 2305.00.00</b>			
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
2306.40.00	Of rape or colza seeds:			
2306.41.00	Of low erucic acid rape or colza seeds	Free	kg	081.361

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
2306.49.00	Other	Free	kg	081.369
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	081.39
<b>2307.00.00</b>	<b>Wine lees; argol.</b>	Free	kg	081.94
<b>2308.00.00</b>	<b>Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.</b>	Free	kg	081.19
<b>23.09</b>	<b>Preparations of a kind used in animal feeding.</b>			
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	Free	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

## CHAPTER 24

## TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

**Note.**

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>24.01</b>	<b>Unmanufactured tobacco; tobacco refuse.</b>			
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
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>			
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	25%	kg	122.1
2402.20.00	Cigarettes containing tobacco	35%	kg	122.2
2402.90.00	Other	35%	kg	122.31
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences.</b>			
2403.10.00	Smoking tobacco, whether or not containing substitutes in any proportion	25%	kg	122.32
2403.90.00	Other:			



2403.91.00	“Homogenised” or “reconstituted” tobacco	25%	kg	122.391
2403.99.00	Other:			
2403.99.10	Snuff	25%	kg	122.392
2403.99.90	Other	25%	kg	122.399

**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 No. 2802.00);
- (b) Earth colours containing 70% or more by weight of combined iron evaluated as FE203 (heading No. 28.21);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);

- (e) Setts, curb stones or flag stones (heading No. 6801.00); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading No. 68.03);
- (f) Precious or semi-precious stones (heading No. 71.02 or 71.03);
- (g) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading No. 38.24; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01);
- (h) Billiard chalks (heading No. 95.04); or
- (ij) Writing or drawing chalks or tailors' chalks (heading No. 96.09).

3. Any products classifiable in heading No. 25.17 and any other heading of the Chapter are to be classified in heading No. 25.17.

4. Heading No. 25.30 applies, inter alia, to: vermiculite, perlite and chlorites, unexpended; earth colours, whether or not calcined or mixed together; natural micaceous ironoxides; 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 strontiumoxide; broken pieces of pottery, brick or concrete.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>25.01</b>	<b>Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.</b>			
2501.00.10	Table salt in retail packages of not more than 2.5kg	15%	kg	278.31
2501.00.20	Other table salt	5%	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2502.00.00	Unroasted iron pyrites.	Free	kg	274.2
2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	Free	kg	274.1
25.04	Natural graphite.			
2504.10.00	In powder or in flakes	Free	kg	278.221
2504.90.00	Other	Free	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	Free	kg	278.511
2506.20.00	Quartzite	Free	kg	278.512
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	Free	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	Free	kg	278.27
2508.30.00	Fire-clay	Free	kg	278.292
2508.40.00	Other clays	Free	kg	278.293
2508.50.00	Andalusite, kyanite and sillimanite	Free	kg	278.294
2508.60.00	Mullite	Free	kg	278.295

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2508.70.00	Chamotte or dinas earths	Free	kg	278.296
<b>2509.00.00</b>	<b>Chalk.</b>	Free	kg	278.91
<b>25.10</b>	<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</b>			
2510.10.00	Unground	Free	kg	272.31
2510.20.00	Ground	Free	kg	272.32
<b>25.11</b>	<b>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16.</b>			
2511.10.00	Natural barium sulphate (barytes)	Free	kg	278.921
2511.20.00	Natural barium carbonate (witherite)	Free	kg	278.922
<b>2512.00.00</b>	<b>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.</b>	Free	kg	278.95
<b>25.13</b>	<b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</b>			
2513.10.00	Pumice stone	Free	kg	277.23
2513.20.00	Emery, natural corundum, natural garnet and other natural abrasives	Free	kg	277.22
<b>2514.00.00</b>	<b>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of rectangular (including square) shape.</b>	Free	kg	273.11

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>25.15</b>	<b>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.</b>			
2515.10.00	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 rectangle (including square) shape	5%	kg	273.122
2515.20.00	Ecaussine and other calcareous monumental or building stone; alabaster	5%	kg	273.123
<b>25.16</b>	<b>Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>			
2516.10.00	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	273.133
2516.90.00	Other monumental or building stone	5%	kg	273.139

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>25.17</b>	<b>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated.</b>			
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 Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat- treated:	5%	kg	273.43
2517.41.00	Of marble	5%	kg	273.44
2517.49.00	Other	5%	kg	273.49
<b>25.18</b>	<b>Dolomite, whether or not calcined, or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.</b>			
2518.10.00	Dolomite not calcined or sintered	5%	kg	278.231
2518.20.00	Calcined or sintered dolomite	5%	kg	278.232

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2518.30.00	Dolomite ramming mix	5%	kg	278.233
<b>25.19</b>	<b>Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.</b>			
2519.10.00	Natural magnesium carbonate (magnesite)	Free	kg	278.24
2519.90.00	Other	Free	kg	278.25
<b>25.20</b>	<b>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.</b>			
2520.10.00	Gypsum; anhydrite:			
2520.10.10	Gypsum	15%	kg	273.231
2520.10.20	Anhydrite	Free	kg	273.232
2520.20.00	Plasters:			
2520.20.10	Plaster of Paris	Free	kg	273.241
2520.20.90	Other	Free	kg	273.249
<b>2521.00.00</b>	<b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</b>	10%	kg	273.22
<b>25.22</b>	<b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>25.23</b>	<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.</b>			
2523.10.00	Cement clinkers	15%	kg	661.21
2523.20.00	Portland cement:			
2523.21.00	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
<b>25.24</b>	<b>Asbestos.</b>			
2524.10.00	Crocidolite	5%	kg	278.41
2524.90.00	Other	5%	kg	278.49
<b>25.25</b>	<b>Mica, including splittings; mica waste.</b>			
2525.10.00	Crude mica and mica rifted into sheets or splittings	Free	kg	278.521
2525.20.00	Mica powder	Free	kg	278.522
2525.30.00	Mica waste	Free	kg	278.523
<b>25.26</b>	<b>Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.</b>			
2526.10.00	Not crushed, not powdered	Free	kg	278.931
2526.20.00	Crushed or powdered:			
2526.20.10	Talc	Free	kg	278.932



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2526.20.90 [25.27]	Other	Free	kg	278.939
<b>25.28</b>	<b>Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H<sub>3</sub>BO<sub>3</sub> calculated on the dry weight.</b>			
2528.10.00	Natural sodium borates and concentrates thereof (whether or not calcined)	Free	kg	278.941
2528.90.00 <b>25.29</b>	Other <b>Felspar; leucite; nepheline and nepheline syenite; fluorspar.</b>	Free	kg	278.949
2529.10.00	Felspar	Free	kg	278.531
2529.20.00	Fluorspar:			
2529.21.00	Containing by weight 97% or less of calcium fluoride	Free	kg	278.541
2529.22.00	Containing by weight more than 97% of calcium fluoride	Free	kg	278.542
2529.30.00	Leucite; nepheline and nepheline syenite	Free	kg	278.532
<b>25.30</b>	<b>Mineral substances not elsewhere specified or included.</b>			
2530.10.00	Vermiculite, perlite and chlorites, unexpanded	Free	kg	278.98
2530.20.00	Kieserite, epsomite (natural magnesium sulphates)	Free	kg	278.991
2530.90.00	Other	Free	kg	278.999

## **CHAPTER 26**

### **ORES, SLAG AND ASH**

#### **Notes.**

1. This Chapter does not cover:

- (a) Slag or similar industrial waste prepared as macadam (heading No. 25.17);
- (b) Natural magnesium carbonate (magnesite, whether or not calcined (heading No. 25.19);
- (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils(heading27.10)
- (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 No. 71.12); or
- (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings Nos. 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 No. 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 2Nos. 6.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading No. 26.20 applies only to:

- (a) compounds of metals, excluding ash and residues from the incineration of municipal waste (heading No. 26.21); and
- (b) 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 No. 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 No. 2620.60.00.

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>26.01</b>	<b>Iron ores and concentrates, including roasted iron pyrites.</b>			
2601.10.00	Iron ores and concentrates, other than roasted iron pyrites:			
2601.11.00	Non-agglomerated	Free	kg	281.5
2601.12.00	Agglomerated	Free	kg	281.6
2601.20.00	Roasted iron pyrites	Free	kg	281.4
<b>2602.00.00</b>	<b>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more calculated on the dry weight.</b>	Free	kg	287.7
<b>2603.00.00</b>	<b>Copper ores and concentrates.</b>	Free	kg	283.1
<b>2604.00.00</b>	<b>Nickel ores and concentrates.</b>	Free	kg	284.1
<b>2605.00.00</b>	<b>Cobalt ores and concentrates.</b>	Free	kg	287.93
<b>26.06</b>	<b>Aluminium ores and concentrates.</b>			
2606.00.10	Calcined bauxite	10%	kg	285.11

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2606.00.90	Other	10%	kg	285.19
<b>2607.00.00</b>	<b>Lead ores and concentrates.</b>	Free	kg	287.4
<b>2608.00.00</b>	<b>Zinc ores and concentrates.</b>	Free	kg	287.5
<b>2609.00.00</b>	<b>Tin ores and concentrates.</b>	Free	kg	287.6
<b>2610.00.00</b>	<b>Chromium ores and concentrates.</b>	Free	kg	287.91
<b>2611.00.00</b>	<b>Tungsten ores and concentrates.</b>	Free	kg	287.92
<b>26.12</b>	<b>Uranium or thorium ores and concentrates.</b>			
2612.10.00	Uranium ores and concentrates	Free	kg	286.1
2612.20.00	Thorium ores and concentrates	Free	kg	286.2
<b>26.13</b>	<b>Molybdenum ores and concentrates.</b>			
2613.10.00	Roasted	Free	kg	287.81
2613.90.00	Other	Free	kg	287.82
<b>2614.00.00</b>	<b>Titanium ores and concentrates.</b>	Free	kg	287.83
<b>26.15</b>	<b>Niobium, tantalum, vanadium or zirconium ores and concentrates.</b>			
2615.10.00	Zirconium ores and concentrates	Free	kg	287.84
2615.90.00	Other	Free	kg	287.85
<b>26.16</b>	<b>Precious metal ores and concentrates.</b>			
2616.10.00	Silver ores and concentrates	Free	kg	289.11
2616.90.00	Other	Free	kg	289.19
<b>26.17</b>	<b>Other ores and concentrates.</b>			
2617.10.00	Antimony ores and concentrates	Free	kg	287.991

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2617.90.00	Other	Free	kg	287.999
<b>2618.00.00</b>	<b>Granulated slag (slag sand) from the manufacture of iron or steel.</b>	10%	kg	278.61
<b>2619.00.00</b>	<b>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.</b>	10%	kg	278.62
<b>26.20</b>	<b>Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.</b>			
2620.10.00	Containing mainly zinc:			
2620.11.00	Hard zinc spelter	Free	kg	288.11
2620.19.00	Other	Free	kg	288.12
2620.20.00	Containing mainly lead:			
2620.21.00	Leaded gasoline sludges and leaded anti-knock compound sludges	Free	kg	288.131
2620.29.00	Other	Free	kg	288.139
2620.30.00	Containing mainly copper	Free	kg	288.14
2620.40.00	Containing mainly aluminium	Free	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	Free	kg	288.191
2620.90.00	Other:			
2620.91.00	Containing antimony, beryllium, cadmium, chromium or their mixtures	Free	kg	288.192
2620.99.00	Other	Free	kg	288.199

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>26.21</b>	<b>Other slag and ash; including seaweed ash (kelp); ash and residues from the incineration of municipal waste.</b>			
2621.10.00	Ash and residues from the incineration of municipal waste	Free	kg	278.691
2621.90.00	Other	Free	kg	278.699

### CHAPTER 27

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

#### Notes.

1. This Chapter does not cover:

- (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading No. 27.11;
- (b) Medicaments of heading No. 30.03 or 30.04; or
- (c) Mixed unsaturated hydrocarbons of heading No. 33.01, 33.02 or 38.05.

2. References in heading No. 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 No. 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

#### **Subheading Notes.**

1. For the purposes of subheading No. 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 No. 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 Nos. 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 subheading No. 2710.11.00, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210oC (ASTM D86 method).

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>27.01</b>	<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>			
2701.10.00	Coal, whether or not pulverized, but not agglomerated:			
2701.11.00	Anthracite	Free	kg/m <sup>3</sup>	321.1
2701.12.00	Bituminous coal	Free	kg/m <sup>3</sup>	321.21

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2701.19.00	Other coal	Free	kg/m <sup>3</sup>	321.22
2701.20.00	Briquettes, ovoids and similar solid fuels manufactured from coal	Free	kg/m <sup>3</sup>	322.1
<b>27.02</b>	<b>Lignite, whether or not agglomerated, excluding jet.</b>			
2702.10.00	Lignite, whether or not pulverized, but not agglomerated	Free	kg/m <sup>3</sup>	322.21
2702.20.00	Agglomerated lignite	Free	kg/m <sup>3</sup>	322.22
<b>2703.00.00</b>	<b>Peat (including peat litter), whether or not agglomerated.</b>	Free	kg/m <sup>3</sup>	322.3
<b>27.04</b>	<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>			
2704.00.10	Coke and semi-coke of coal	Free	kg/m <sup>3</sup>	325.01
2704.00.20	Coke and semi-coke of lignite or of peat	Free	kg/m <sup>3</sup>	325.02
2704.00.30	Retort carbon	Free	kg/m <sup>3</sup>	325.03
<b>2705.00.00</b>	<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</b>	Free	kg/m <sup>3</sup>	345.0
<b>2706.00.00</b>	<b>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.</b>	Free	kg/m <sup>3</sup>	335.21
<b>27.07</b>	<b>Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.</b>			
2707.10.00	Benzoly (benzene)	15%	kg/m <sup>3</sup>	335.22
2707.20.00	Toluol (toluene)	15%	kg/m <sup>3</sup>	335.23



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2707.30.00	Xylol (xylenes)	15%	kg/m <sup>3</sup>	335.24
2707.40.00	Napthalene	15%	kg/m <sup>3</sup>	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/m <sup>3</sup>	335.251
2707.90.00	Other:			
2707.91.00	Creosote oils	15%	kg/m <sup>3</sup>	335.253
2707.99.00	Other:			
2707.99.10	Gasoline blending preparations	15%	kg/m <sup>3</sup>	335.255
2707.99.90	Other	15%	kg/m <sup>3</sup>	335.259
<b>27.08</b>	<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>			
2708.10.00	Pitch	15%	kg/m <sup>3</sup>	335.31
2708.20.00	Pitch coke	Free	kg/m <sup>3</sup>	335.32
<b>27.09</b>	<b>Petroleum oils and oils obtained from bituminous minerals, crude.</b>			
2709.00.10	Imported under the processing agreement	Free	kg/m <sup>3</sup>	333.01
2709.00.90	Other	Free	kg/m <sup>3</sup>	333.09
<b>27.10</b>	<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2710.10.00	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:			
2710.11.00	Light oils and preparations:			
2710.11.10	Aviation Spirit of 100 octane and over	Free	kg/m <sup>3</sup>	334.611
2710.11.20	Aviation Spirit under 100 octane	Free	kg/m <sup>3</sup>	334.612
2710.11.30	Motor Spirit (gasoline)	10%	kg/m <sup>3</sup>	334.613
2710.11.40	Spirit type (gasoline type) jet fuel	Free	kg/m <sup>3</sup>	334.614
2710.11.90	Other	Free	kg/m <sup>3</sup>	334.619
2710.19.00	Other:			
2710.19.10	Kerosene type jet fuel	Free	kg/m <sup>3</sup>	334.621
2710.19.20	Illuminating kerosene	20%	kg/m <sup>3</sup>	334.622
2710.19.30	Vapourising oil or white spirit	10%	kg/m <sup>3</sup>	334.623
2710.19.40	Diesel oil	10%	kg/m <sup>3</sup>	334.631
2710.19.50	Gas oils (other than diesel oil)	10%	kg/m <sup>3</sup>	334.639
2710.19.60	Bunker 'C' grade fuel oil	10%	kg/m <sup>3</sup>	334.641
2710.19.70	Partly refined petroleum, including topped crudes	5%	kg/m <sup>3</sup>	334.642
2710.19.80	Lubricating oil base stocks, lubricating oils, greases:			
2710.19.81	Lubricating oil base stock (Paraffinic type)	15%	kg/m <sup>3</sup>	334.651
2710.19.82	Other lubricating oil base stock	5%	kg/m <sup>3</sup>	334.652
2710.19.83	Lubricating oils	25%	kg/m <sup>3</sup>	334.653
2710.19.84	Lubricating greases	25%	kg/m <sup>3</sup>	334.654

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2710.19.85	Hydraulic brake fluids and other prepared liquids for hydraulic transmission	15%	kg/m <sup>3</sup>	334.66
2710.19.86	Transformer oil	5%	kg/m <sup>3</sup>	334.671
2710.19.87	Circuit breaker oil	5%	kg/m <sup>3</sup>	334.672
2710.19.88	Cleansing, cutting and mould release oils	5%	kg/m <sup>3</sup>	334.68
2710.19.89	Other	5%	kg/m <sup>3</sup>	334.691
2710.19.90	Other	5%	kg/m <sup>3</sup>	334.699
2710.90.00	Waste oils:			
2710.91.00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	kg/m <sup>3</sup>	334.71
2710.99.00	Other	5%	kg/m <sup>3</sup>	334.79
<b>27.11</b>	<b>Petroleum gases and other gaseous hydrocarbons.</b>			
2711.10.00	Liquefied:			
2711.11.00	Natural gas	Free	kg/m <sup>3</sup>	343.1
2711.12.00	Propane	Free	kg/m <sup>3</sup>	342.1
2711.13.00	Butanes	Free	kg/m <sup>3</sup>	342.5
2711.14.00	Ethylene, propylene, butylenes and butadiene	5%	kg/m <sup>3</sup>	344.1
2711.19.00	Other	5%	kg/m <sup>3</sup>	344.2
2711.20.00	In gaseous state:			
2711.21.00	Natural gas	Free	kg/m <sup>3</sup>	343.2
2711.29.00	Other	Free	kg/m <sup>3</sup>	344.9

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>27.12</b>	<b>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.</b>			
2712.10.00	Petroleum jelly	20%	kg/m <sup>3</sup>	335.11
2712.20.00	Paraffin wax containing by weight less than 0.75% of oil	5%	kg/m <sup>3</sup>	335.121
2712.90.00	Other	5%	kg/m <sup>3</sup>	335.129
<b>27.13</b>	<b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</b>			
2713.10.00	Petroleum coke:			
2713.11.00	Not calcined	5%	kg	335.421
2713.12.00	Calcined	5%	kg	335.422
2713.20.00	Petroleum bitumen	10%	kg	335.411
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous mineral	10%	kg	335.419
<b>27.14</b>	<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</b>			
2714.10.00	Bituminous or oil shale and tar sands	10%	kg	278.96
2714.90.00	Other:			
2714.90.10	Natural bitumen	10%	kg	278.971
2714.90.20	Natural asphalt	10%	kg	278.972
2714.90.30	Asphaltites and asphaltic rocks	10%	kg	278.973
2714.90.90	Other	10%	kg	278.979

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>27.15</b>	<b>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).</b>			
2715.00.10	Cut-backs	10%	kg	335.431
2715.00.90	Other	10%	kg	335.439
<b>2716.00.00</b>	<b>Electrical energy.</b>	Free	1000 kwh	351.0

## SECTION VI

### PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

#### Notes.

1. Goods (other than radioactive ores) answering to a description in heading No. 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature. Subject to paragraph (A) above, goods answering to a description in heading No. 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 No. 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 measureoses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

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

- (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
- (b) presented together; and
- (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

**CHAPTER 28**

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

**Notes.**

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

- (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
- (b) The products mentioned in (a) above dissolved in water;
- (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (d) The products mentioned in (a), (b) or (c) above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;
- (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2. In addition to dithionites and sulphonylates, stabilized with organic substances (heading No. 28.31), carbonates and peroxocarbonates of inorganic bases (heading No. 28.36), cyanides, cyanideoxides and complex cyanides of inorganic bases (heading No. 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings Nos. 28.43 to 28.46 and 2852.00 and carbides (heading No. 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 No. 28.11);
- (b) Halide oxides of carbon (heading No. 28.12);
- (c) Carbon disulphide (heading No. 28.13);

- (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.42);
- (e) Hydrogenperoxide, solidified with urea (heading No. 2847.00), carbonoxy sulphide, thiocarbonyl halides, cyanogen, cyanogens halides and cyanamide and its metal derivatives (heading No. 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 No. 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading No. 32.07;
- (e) Artificial graphite (heading No. 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 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 No. 38.24;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 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 No. 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 No. 28.11.

5. Headings Nos. 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 No. 28.42

6. Heading No. 28.44 applies only to:

- (a) Technetium (atomicNo.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  $\mu$  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 Nos. 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 No.2848.00 includes copper phosphide (phosphorcopper) containing more than 15% by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.18.



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	<b>I - CHEMICAL ELEMENTS</b>			
<b>28.01</b>	<b>Fluorine, chlorine, bromine and iodine.</b>			
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
<b>2802.00.00</b>	<b>Sulphur, sublimed or precipitated; colloidal sulphur.</b>	5%	kg	522.26
<b>2803.00.00</b>	<b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).</b>	5%	kg	522.1
<b>28.04</b>	<b>Hydrogen, rare gases and other non-metals.</b>			
2804.10.00	Hydrogen	10%	kg and m <sup>3</sup>	522.211
2804.20.00	Rare gases:			
2804.21.00	Argon	5%	kg and m <sup>3</sup>	522.212
2804.29.00	Other	5%	kg and m <sup>3</sup>	522.213
2804.30.00	Nitrogen	10%	kg and m <sup>3</sup>	522.214
2804.40.00	Oxygen	10%	kg and m <sup>3</sup>	522.215
2804.50.00	Boron; tellurium	5%	kg	522.221
2804.60.00	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>28.05</b>	<b>Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury.</b>			
2805.10.00	Alkali or alkaline-earth metals:			
2805.11.00	Sodium	5%	Kg	522.28
2805.12.00	Calcium	5%	Kg	522.291
2805.19.00	Other	5%	Kg	522.299
2805.30.00	Rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed	5%	kg	522.292
2805.40.00	Mercury	5%	kg	522.27
	<b>II - INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS</b>			
<b>28.06</b>	<b>Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.</b>			
2806.10.00	Hydrogen chloride (hydrochloric acid)	5%	kg	522.311
2806.20.00	Chlorosulphuric acid	5%	kg	522.312
<b>28.07</b>	<b>Sulphuric acid; oleum.</b>			
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
<b>2808.00.00</b>	<b>Nitric acid; sulphonitric acids.</b>	5%	kg	522.33
<b>28.09</b>	<b>Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.</b>			
2809.10.00	Diphosphorus pentaoxide	5%	kg	522.341

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2809.20.00	Phosphoric acid and polyphosphoric acid	5%	kg	522.342
<b>2810.00.00</b>	<b>Oxides of boron; boric acids.</b>	5%	kg	522.35
<b>28.11</b>	<b>Other inorganic acids and other inorganic oxygen compounds of non-metals.</b>			
2811.10.00	Other inorganic acids:			
2811.11.00	Hydrogen fluoride (hydrofluoric acid)	5%	kg	522.361
2811.19.00	Other	5%	kg	522.369
2811.20.00	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
	<b>III - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS</b>			
<b>28.12</b>	<b>Halides and halide oxides of non-metals.</b>			
2812.10.00	Chlorides and chloride oxides	5%	kg	522.411
2812.90.00	Other	5%	kg	522.419
<b>28.13</b>	<b>Sulphides of non-metals; commercial phosphorus trisulphide.</b>			
2813.10.00	Carbon disulphide	5%	kg	522.421
2813.90.00	Other	5%	kg	522.429
	<b>IV - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>28.14</b>	<b>Ammonia, anhydrous or in aqueous solution.</b>			
2814.10.00	Anhydrous ammonia	15%	kg	522.611
2814.20.00	Ammonia in aqueous solution	5%	kg	522.612
<b>28.15</b>	<b>Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.</b>			
2815.10.00	Sodium hydroxide (caustic soda):			
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
<b>28.16</b>	<b>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.</b>			
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
<b>2817.00.00</b>	<b>Zinc oxide; zinc peroxide.</b>	5%	kg	522.51
<b>28.18</b>	<b>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.</b>			
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
<b>28.19</b>	<b>Chromium oxides and hydroxides.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2819.10.00	Chromium trioxide	5%	kg	522.521
2819.90.00	Other	5%	kg	522.529
<b>28.20</b>	<b>Manganese oxides.</b>			
2820.10.00	Manganese dioxide	5%	kg	522.531
2820.90.00	Other	5%	kg	522.539
<b>28.21</b>	<b>Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub>.</b>			
2821.10.00	Iron oxides and hydroxides	5%	kg	522.541
2821.20.00	Earth colours	5%	kg	522.542
<b>2822.00.00</b>	<b>Cobalt oxides and hydroxides; commercial cobalt oxides.</b>	5%	kg	522.55
<b>2823.00.00</b>	<b>Titanium oxides.</b>	5%	kg	522.56
<b>28.24</b>	<b>Lead oxides; red lead and orange lead.</b>			
				5
2824.10.00	Lead monoxide (litharge, massicot)	5%	kg	22.571
2824.90.00	Other	5%	kg	522.579
<b>28.25</b>	<b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.</b>			
2825.10.00	Hydrazine and hydroxylamine and their inorganic salts	5%	kg	522.68
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2825.90.00	Other	5%	kg	522.699
	<b>V - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS</b>			
<b>28.26</b>	<b>Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.</b>			
2826.10.00	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
<b>28.27</b>	<b>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.</b>			
2827.10.00	Ammonium chloride	5%	kg	523.21
2827.20.00	Calcium chloride	5%	kg	523.22
2827.30.00	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
2827.40.00	Chloride oxides and chloride hydroxides:			
2827.41.00	Of copper	5%	kg	523.299
2827.49.00	Other	5%	kg	523.299
2827.50.00	Bromides and bromide oxides:			
2827.51.00	Bromides of sodium or of potassium	5%	kg	523.299
2827.59.00	Other	5%	kg	523.299

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2827.60.00	Iodides and iodide oxides	5%	kg	523.299
<b>28.28</b>	<b>Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.</b>			
2828.10.00	Commercial calcium hypochlorite and other calcium hypochlorites	5%	kg	523.311
2828.90.00	Other	5%	kg	523.319
<b>28.29</b>	<b>Chlorates and perchlorates; bromates and perbromates; iodates and periodates.</b>			
2829.10.00	Chlorates:			
2829.11.00	Of sodium	5%	kg	523.32
2829.19.00	Other	5%	kg	523.391
2829.90.00	Other	5%	kg	523.399
<b>28.30</b>	<b>Sulphides; polysulphides, whether or not chemically defined.</b>			
2830.10.00	Sodium sulphides	5%	kg	523.41
2830.90.00	Other	5%	kg	523.42
<b>28.31</b>	<b>Dithionites and sulfoxylates.</b>			
2831.10.00	Of sodium	5%	kg	523.431
2831.90.00	Other	5%	kg	523.439
<b>28.32</b>	<b>Sulphites; thiosulphates.</b>			
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
<b>28.33</b>	<b>Sulphates; alums; peroxosulphates (persulphates).</b>			
2833.10.00	Sodium sulphates:			
2833.11.00	Disodium sulphate	5%	kg	523.451
2833.19.00	Other	5%	kg	523.459
2833.20.00	Other sulphates:			
2833.21.00	Of magnesium	5%	kg	523.491

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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	523.499
2833.40.00	Peroxosulphates (persulphates)	5%	kg	523.499
<b>28.34</b>	<b>Nitrites; nitrates.</b>			
2834.10.00	Nitrites	5%	kg	523.51
2834.20.00	Nitrates:			
2834.21.00	Of potassium	5%	kg	523.52
2834.29.00	Other	5%	kg	523.59
<b>28.35</b>	<b>Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.</b>			
2835.10.00	Phosphinates (hypophosphites) and phosphonates (phosphites)	5%	kg	523.61
2835.20.00	Phosphates:			
2835.22.00	Of mono-or disodium	5%	kg	523.631
2835.24.00	Of potassium	5%	kg	523.633
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
2835.30.00	Polyphosphates:			
2835.31.00	Sodium triphosphate (sodium tripolyphosphate)	5%	kg	523.64
2835.39.00	Other	5%	kg	523.65
<b>28.36</b>	<b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.</b>			



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
2836.90.00	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
<b>28.37</b>	<b>Cyanides, cyanide oxides and complex cyanides.</b>			
2837.10.00	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
<b>[28.38]</b>				
<b>28.39</b>	<b>Silicates; commercial alkali metal silicates.</b>			
2839.10.00	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
<b>28.40</b>	<b>Borates; peroxoborates (perborates).</b>			
2840.10.00	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
<b>28.41</b>	<b>Salts of oxometallic or peroxometallic acids.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2841.30.00	Sodium dichromate	5%	kg	524.313
2841.50.00	Other chromates and dichromates; perozochromates	5%	kg	524.315
2841.60.00	Manganites, manganates and permanganates:			
2841.61.00	Potassium permanganate	5%	kg	524.316
2841.69.00	Other	5%	kg	524.316
2841.70.00	Molybdates	5%	kg	524.317
2841.80.00	Tungstates (wolframates)	5%	kg	524.318
2841.90.00	Other	5%	kg	524.319
<b>28.42</b>	<b>Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.</b>			
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
	<b>VI – MISCELLANEOUS</b>			
<b>28.43</b>	<b>Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.</b>			
2843.10.00	Colloidal precious metals	5%	kg	524.321
2843.20.00	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>28.44</b>	<b>Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.</b>			
2844.10.00	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
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>28.45</b>	<b>Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.</b>			
2845.10.00	Heavy water (deuterium oxide)	5%	kg	525.911
2845.90.00	Other	5%	kg	525.919
<b>28.46</b>	<b>Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.</b>			
2846.10.00	Cerium compounds	5%	kg	525.951
2846.90.00	Other	5%	kg	525.959
<b>2847.00.00</b>	<b>Hydrogen peroxide, whether or not solidified with urea.</b>	5%	kg	524.91
<b>2848.00.00</b>	<b>Phosphides, whether or not chemically defined, excluding ferrophosphorus.</b>	5%	kg	524.92
<b>28.49</b>	<b>Carbides, whether or not chemically defined.</b>			
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
<b>2850.00.00</b>	<b>Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.</b>	5%	kg	524.95
[28.51]				
<b>2852.00.00</b>	<b>Compounds, inorganic or organic, of mercury, excluding amalgams.</b>	5%	kg	524.96

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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

## INDUSTRIES

### EARTHISOTOPES

#### 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 stereo isomers), whether or not saturated (Chapter 27);
  - (c) The products of headings Nos. 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading No. 2940.00, or the products of heading No. 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 stabilizer (including an anti-caking agent) necessary for their preservation or transport;
  - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
  - (h) The following products, diluted to standard strengths, for the production of azodyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover:
- (a) Goods of heading No. 15.04 or crude glycerol of heading No. 1520.00;
  - (b) Ethyl alcohol (heading No. 22.07 or 22.08);
  - (c) Methane or propane (heading No. 27.11);
  - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
  - (e) Urea (heading No. 31.02 or 31.05);
  - (f) Colouring matter of vegetable or animal origin (heading No. 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading No. 32.12);
  - (g) Enzymes (heading No. 35.07);
  - (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup> (heading No. 36.06);

(ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13.00; ink removers put up in packings for retail sale, of heading No. 38.24; or

(k) Optical elements, for example, of ethylenediamine tartrate (heading No. 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 Nos. 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 Nos. 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 Nos. 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 ethylalcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

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

(1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading No. 2942.00, 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 No. 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 No. 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 No. 29.05).

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

6. The compounds of headings No. 29.30 and 29.31.00 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 No. 29.30 (organo-sulphur compounds) and heading No. 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 Nos. 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 No. 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 Chapter.

### **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 sub heading 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

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



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	<b>I - HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>			
<b>29.01</b>	<b>Acyclic hydrocarbons.</b>			
2901.10.00	Saturated	5%	kg	511.14
2901.20.00	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
<b>29.02</b>	<b>Cyclic hydrocarbons.</b>			
2902.10.00	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
2902.40.00	Xylenes:			
2902.41.00	<i>o</i> -Xylene	5%	kg	511.241
2902.42.00	<i>m</i> -Xylene	5%	kg	511.242
2902.43.00	<i>p</i> -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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>29.03</b>	<b>Halogenated derivatives of hydrocarbons.</b>			
2903.10.00	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
2903.19.90	Other	5%	kg	511.369
2903.20.00	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
2903.30.00	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:			
2903.31.00	Ethylene dibromide (ISO) (1,2 dibromoethane)	5%	kg	511.371
2903.39.00	Other	5%	kg	511.379
2903.40.00	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

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
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	511.385
2903.45.20	Pentachlorofluoroethane	5%	kg	511.385
2903.45.30	Tetrachlorodifluoroethanes	5%	kg	511.385
2903.45.40	Heptachlorofluoropropanes	5%	kg	511.385
2903.45.50	Hexachlorodifluoropropanes	5%	kg	511.385
2903.45.60	Pentachlorotrifluoropropanes	5%	kg	511.385
2903.45.70	Tetrachlorotetrafluoropropanes	5%	kg	511.385
2903.45.80	Trichloropentafluoropropanes	5%	kg	511.385
2903.45.90	Other:			
2903.45.91	Dichlorohexafluoropropanes	5%	kg	511.386
2903.45.92	Chloroheptafluoropropanes	5%	kg	511.386
2903.45.99	Other	5%	kg	511.386
2903.46.00	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5%	kg	511.387
2903.47.00	Other perhalogenated derivatives	5%	kg	511.388
2903.49.00	Other:			
2903.49.10	Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	5%	kg	511.389
2903.49.20	Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	5%	kg	511.389
2903.49.90	Other	5%	kg	511.389
2903.50.00	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	511.395

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2903.59.00	Other	5%	kg	511.392
2903.60.00	Halogenated derivatives of aromatic hydrocarbons:			
2903.61.00	Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	5%	kg	511.393
2903.62.00	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane) (INN), (1,1,1-trichloro-2, 2-bis ( <i>p</i> -chlorophenyl) ethane)	5%	kg	511.394
2903.69.00	Other	5%	kg	511.399
<b>29.04</b>	<b>Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.</b>			
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
	<b>II - ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>			
<b>29.05</b>	<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
2905.10.00	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2905.13.00	Butan-1-ol ( <i>n</i> -butyl alcohol)	5%	kg	512.131
2905.14.00	Other butanols	5%	kg	513.132
2905.16.00	Octanol (octyl alcohol) and isomers thereof	5%	kg	514.14
2905.17.00	Dodecan-1-ol (lauryl alcohol), hexadecane-1-ol cetyl alcohol) and octadecan-1-ol (stearyl (alcohol)	5%	kg	512.192
2905.19.00	Other	5%	kg	512.193
2905.20.00	Unsaturated monohydric alcohols:			
2905.22.00	Acyclic terpene alcohols	5%	kg	512.194
2905.29.00	Other	5%	kg	512.199
2905.30.00	Diols:			
2905.31.00	Ethylene glycol (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
2905.40.00	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
2905.50.00	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
<b>29.06</b>	<b>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
2906.10.00	Cyclanic, cyclenic or cycloterpenic:			
2906.11.00	Menthol	5%	kg	512.311
2906.12.00	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5%	kg	512.312

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2906.13.00	Sterols and inositols	5%	kg	512.313
2906.19.00	Other	5%	kg	512.319
2906.20.00	Aromatic:			
2906.21.00	Benzyl alcohol	5%	kg	512.351
2906.29.00	Other	5%	kg	512.359
	<b>III - PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>			
<b>29.07</b>	<b>Phenols; phenol-alcohols.</b>			
2907.10.00	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
2907.20.00	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
<b>29.08</b>	<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.</b>			
2908.10.00	Derivatives containing only halogen substituents and their salts:			
2908.11.00	Pentachlorophenol (ISO)	5%	kg	512.441
2908.19.00	Other	5%	kg	512.442
2908.90.00	Other:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2908.91.00	Dinoseb (ISO) and its salts	5%	kg	512.443
2908.99.00	Other	5%	kg	512.449
	<b>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</b>			
<b>29.09</b>	<b>Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
2909.10.00	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 Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	5%	kg	516.164
2909.40.00	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>29.10</b>	<b>Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
2910.10.00	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	516.152
2910.90.00	Other	5%	kg	516.159
<b>2911.00.00</b>	<b>Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	5%	kg	516.12
	<b>V - ALDEHYDE-FUNCTION COMPOUNDS</b>			
<b>29.12</b>	<b>Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.</b>			
2912.10.00	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
2912.20.00	Cyclic aldehydes without other oxygen function:			



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
2912.40.00	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
<b>2913.00.00</b>	<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.</b>	5%	kg	516.26
	<b>VI - KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS</b>			
<b>29.14</b>	<b>Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
2914.10.00	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
2914.20.00	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2914.30.00	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
2914.60.00	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
	<b>VII - CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>			
<b>29.15</b>	<b>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
2915.10.00	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
2915.20.00	Acetic acid and its salts; acetic anhydride:			
2915.21.00	Acetic acid	5%	kg	513.711
2915.24.00	Acetic anhydride	5%	kg	513.773
2915.29.00	Other	5%	kg	513.719
2915.30.00	Esters of acetic acid:			
2915.31.00	Ethyl acetate	5%	kg	513.721

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2915.32.00	Vinyl acetate	5%	kg	513.722
2915.33.00	<i>n</i> -Butyl acetate	5%	kg	513.723
2915.36.00	Dinoseb (ISO) acetate	5%	kg	513.724
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
<b>29.16</b>	<b>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
2916.10.00	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
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
2916.30.00	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2916.31.00	Benzoic acid, its salts and esters	5%	kg	513.795

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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	513.799
2916.39.00	Other	5%	kg	513.799
<b>29.17</b>	<b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
2917.10.00	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. Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	5%	kg	513.85
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>29.18</b>	<b>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
2918.10.00	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	513.922
2918.19.00	Other	5%	kg	513.929
2918.20.00	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
2918.90.00	Other:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2918.91.00	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	5%	kg	513.961
2918.99.00	Other	5%	kg	513.969
	<b>VIII - ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>			
<b>29.19</b>	<b>Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>			
2919.10.00	Tris (2,3-dibromopropyl) phosphate	5%	kg	516.311
2919.90.00	Other	5%	kg	516.319
<b>29.20</b>	<b>Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b> 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	516.391
2920.19.00	Other	5%	kg	516.392
2920.90.00	Other	5%	kg	516.399
	<b>IX - NITROGEN-FUNCTION COMPOUNDS</b>			
<b>29.21</b>	<b>Amine-function compounds.</b>			
2921.10.00	Acyclic monoamines and their derivatives; salts thereof:			
2921.11.00	Methylamine, di-or trimethylamine and their salts	5%	kg	514.511

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2921.19.00	Other	5%	kg	514.519
2921.20.00	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
2921.40.00	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-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	5%	kg	514.545
2921.46.00	Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencamfamin (INN), lefetamine (INN), levametamine (INN), mafenorex (INN) and phentermine (INN); salts thereof	5%	kg	514.546
2921.49.00	Other	5%	kg	514.549
2921.50.00	Aromatic polyamines and their derivatives; salts thereof:			
2921.51.00	<i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	5%	kg	514.551
2921.59.00	Other	5%	kg	514.559

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>29.22</b>	<b>Oxygen-function amino-compounds.</b>			
2922.10.00	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
2922.20.00	Amino-naphthols and other aminophenols, 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
2922.30.00	Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:			
2922.31.00	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	5%	kg	514.631
2922.39.00	Other	5%	kg	514.639
2922.40.00	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



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2922.50.00	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	5%	kg	514.67
<b>29.23</b>	<b>Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.</b>			
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
<b>29.24</b>	<b>Carboxamide-function compounds; amide-function compounds of carbonic acid.</b>			
2924.10.00	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:			
2924.11.00	Meprobamate (INN)	5%	kg	514.711
2924.12.00	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	5%	kg	514.712
2924.19.00	Other	5%	kg	514.719
2924.20.00	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	514.791
2924.24.00	Ethinamate (INN)	5%	kg	514.792
2924.29.00	Other	5%	kg	514.799
<b>29.25</b>	<b>Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.</b>			
2925.10.00	Imides and their derivatives; salts thereof:			
2925.11.00	Saccharin and its salts	5%	kg	514.821
2925.12.00	Glutethimide (INN)	5%	kg	514.823

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2925.19.00	Other	5%	kg	514.829
2925.20.00	Imines and their derivatives; salts thereof:			
2925.21.00	Chlordimeform (ISO)	5%	kg	514.822
2925.29.00	Other	5%	kg	514.824
<b>29.26</b>	<b>Nitrile-function compounds.</b>			
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	514.842
2926.90.00	Other	5%	kg	514.849
<b>2927.00.00</b>	<b>Diazo-, azo- or azoxy-compounds.</b>	5%	kg	514.85
<b>2928.00.00</b>	<b>Organic derivatives of hydrazine or of hydroxylamine.</b>	5%	kg	514.86
<b>29.29</b>	<b>Compounds with other nitrogen function.</b>			
2929.10.00	Isocyanates	5%	kg	514.891
2929.90.00	Other	5%	kg	514.899
	<b>X - ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES</b>			
<b>29.30</b>	<b>Organo-sulphur compounds.</b>			
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	515.491
2930.90.00	Other	5%	kg	515.499

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>2931.00.00</b>	<b>Other organo-inorganic compounds.</b>	5%	kg	515.5
<b>29.32</b>	<b>Heterocyclic compounds with oxygen hetero-atom(s) only.</b>			
2932.10.00	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
2932.20.00	Lactones:			
2932.21.00	Coumarin, methylcoumarins and ethyl- coumarins	5%	kg	515.62
2932.29.00	Other lactones	5%	kg	515.63
2932.90.00	Other:			
2932.91.00	Isosafrole	5%	kg	515.695
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	515.699
2932.99.00	Other	5%	kg	515.699
<b>29.33</b>	<b>Heterocyclic compounds with nitrogen hetero-atom(s) only.</b>			
2933.10.00	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
2933.20.00	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2933.30.00	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
2933.40.00	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	515.751
2933.49.00	Other	5%	kg	515.759
2933.50.00	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
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	515.764

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
2933.54.00	Other derivatives of malonylurea (barbituric acid); salts thereof	5%	kg	515.765
2933.55.00	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	5%	kg	515.766
2933.59.00	Other	5%	kg	515.762
2833.60.00	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
2933.70.00	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
2933.90.00	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	515.771
2933.99.00	Other	5%	kg	515.779
<b>29.34</b>	<b>Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
2934.90.00	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	515.793
2934.99.00	Other	5%	kg	515.799
<b>2935.00.00</b>	<b>Sulphonamides</b>	5%	kg	515.8
	<b>XI - PROVITAMINS, VITAMINS</b>			
	<b>AND HORMONES</b>			
<b>29.36</b>	<b>Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.</b>			
2936.20.00	Vitamins and their derivatives, unmixed:			
2936.21.00	Vitamins A and their derivatives	5%	kg	541.12
2936.22.00	Vitamin B <sub>1</sub> and its derivatives	5%	kg	541.131
2936.23.00	Vitamin B <sub>2</sub> and its derivatives	5%	kg	541.132

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2936.24.00	D-or DL-Pantothenic acid (Vitamin B <sub>3</sub> or Vitamin B <sub>5</sub> ) and its derivatives	5%	kg	541.133
2936.25.00	Vitamin B <sub>6</sub> and its derivatives	5%	kg	541.134
2936.26.00	Vitamin B <sub>12</sub> 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
<b>29.37</b>	<b>Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.</b>			
2937.10.00	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:			
2937.11.00	Somatotropin, its derivatives and structural analogues.	5%	kg	541.541
2937.12.00	Insulin and its salts.	5%	kg	541.542
2937.19.00	Other	5%	kg	541.549
2937.20.00	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
2937.30.00	Catecholamine hormones, their derivatives and structural analogues:			
2937.31.00	Epinephrine	5%	kg	541.551

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2937.39.00	Other	5%	kg	541.559
2937.40.00	Amino-acid derivatives	5%	kg	541.595
2937.50.00	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5%	kg	541.56
2937.90.00	Other	5%	kg	541.599
	<b>XII - GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES</b>			
<b>29.38</b>	<b>Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>			
2938.10.00	Rutoside (rutin) and its derivatives	5%	kg	541.611
2938.90.00	Other	5%	kg	541.619
<b>29.39</b>	<b>Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>			
2939.10.00	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	541.411
2939.19.00	Other	5%	kg	541.419
2939.20.00	Alkaloids of cinchona and their derivatives; salts thereof	5%	kg	541.42
2939.30.00	Caffeine and its salts	5%	kg	541.43



<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
2939.40.00	Ephedrine 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
2939.50.00	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
2939.60.00	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
2939.90.00	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
	<b>XIII - OTHER ORGANIC COMPOUNDS</b>			
<b>2940.00.00</b>	<b>Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39.</b>	5%	kg	516.92
<b>29.41</b>	<b>Antibiotics.</b>			
2941.10.00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	5%	kg	541.31

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>2942.00.00</b>	<b>Other organic compounds.</b>	5%	kg	516.99

### 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 No. 25.20);
- (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.01);
- (d) Preparations of headings Nos. 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
- (e) Soap or other products of heading No. 34.01 containing added medicaments;
- (f) Preparations with a basis of plaster for use in dentistry (heading No. 34.07); or
- (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading No. 35.02).

2. For the purposes of heading No. 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 Nos. 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 No. 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 No. 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 No. 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.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>30.01</b>	<b>Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>30.02</b>	<b>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.</b>			
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
<b>30.03</b>	<b>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.</b>			
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)	10%	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)	Free	kg	542.121

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
3003.20.20	Chloraphenicol (capsules, oral suspension or optical drops	10%	kg	542.122
3003.20.30	Griseofulvin (tablets of a strength of 125 mg or 500mg)	10%	kg	542.123
3003.20.40	Nystatin (skin cream or skin ointment)	10%	kg	542.124
3003.20.90	Other	Free	kg	542.129
3003.30.00	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), atebirin (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, D <sub>1</sub> , D <sub>2</sub> , D <sub>3</sub> and injectibles or other products of heading 29.36	15%	kg	542.912

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
3003.90.80	Salbutamol, ephedrine, theophylline, ephedrine HCL, phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydrochlorothiazide, 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
<b>30.04</b>	<b>Medicaments (excluding goods of heading No. 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.</b>			
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:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
3004.30.00	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:			
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 No. 29.36:			
3004.50.10	Prescription drugs containing vitamins A, D <sub>1</sub> , D <sub>2</sub> , D <sub>3</sub> 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), atebtrin (or mepacrin or mepacrine	Free	kg	542.931



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	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)			
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, hydrochlorothiazide, 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
<b>30.05</b>	<b>Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.</b>			
3005.10.00	Adhesive dressings and other articles having an adhesive layer	10%	kg	541.911
3005.90.00	Other	10%	kg	541.919

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>30.06</b>	<b>Pharmaceutical goods specified in Note 4 to this Chapter.</b>			
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
3006.90.00	Other:			
3006.91.00	Appliances identifiable for ostomy use	Free	kg	541.997
3006.92.00	Waste pharmaceuticals	Free	kg	541.996

**CHAPTER 31****FERTILISERS****Notes.**

1. This Chapter does not cover:

- (a) Animal blood of heading No. 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 No. 38.24; optical elements of potassium chloride (heading No. 90.01).

2. Heading No. 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 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;
  - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium;
  - (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 fertilizers 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 No. 25.10 calcined or further heat-treated than for the removal of impurities;
  - (iii) Superphosphates (single, double or triple);
  - (iv) Calcium hydrogen nor the phosphate 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 No. 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 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 dihydrogen or the phosphate (monoammonium phosphate) and diammonium hydrogen or the phosphate (diammonium phosphate), whether or not pure, and inter mixtures thereof, are to be classified in heading No. 31.05.

6. For the purposes of heading No. 31.05, the term "other fertilisers" applies only to products of a kind used as fertilizers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>3101.00.00</b>	<b>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.</b>	Free	kg	272.1
<b>31.02</b>	<b>Mineral or chemical fertilizers, nitrogenous.</b>			
3102.10.00	Urea, whether of not in aqueous solution	10%	kg	562.16
3102.20.00	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	272.2
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>31.03</b>	<b>Mineral or chemical fertilizers, phosphatic.</b>			
3103.10.00	Superphosphates	Free	kg	562.22
3103.90.00	Other	Free	kg	562.29
<b>31.04</b>	<b>Mineral or chemical fertilizers, potassic.</b>			
3104.20.00	Potassium chloride	Free	kg	562.31
3104.30.00	Potassium sulphate	Free	kg	562.32
3104.90.00	Other	Free	kg	562.39
<b>31.05</b>	<b>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.</b>			
3105.10.00	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg:			
3105.10.10	Ammonium-based fertilizers	Free	kg	562.961
3105.10.90	Other	Free	kg	562.969
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 hydrogenorthophosphate (diammonium phosphate)	Free	kg	562.94
3105.50.00	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

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
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

### **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 No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading No. 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading No. 32.12);
- (b) Tannates or other tannin derivatives of products of headings Nos. 29.36 to 29.39, 29.41 or 35.01 to 35.04.00; or
- (c) Mastics of asphalt or other bituminous mastics (heading No. 27.15).

2. Heading No. 32.04 includes mixtures of stabilized diazonium salts and couplers for the production of azo dyes.

3. Headings Nos. 32.03, 32.04, 32.05.00 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading No. 32.06, colouring pigments of heading No. 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 No. 32.12), or to other preparations of heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4. Heading No. 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings No. 39.01 to 39.13 involatile 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

6. The expression "stamping foils" in heading No. 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>32.01</b>	<b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.</b>			
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
<b>32.02</b>	<b>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.</b>			
3202.10.00	Synthetic organic tanning substances	5%	kg	532.31
3202.90.00	Other	5%	kg	532.32



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>3203</b>	<b>Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.</b>			
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
<b>32.04</b>	<b>Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.</b>			
3204.10.00	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-metallised, 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 NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
3204.19.00	Other, including mixtures of colouring matter of two or more of the subheadings Nos. 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
<b>3205.00.00</b>	<b>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.</b>	5%	kg	531.22
<b>32.06</b>	<b>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.</b>			
3206.10.00	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
3206.40.00	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>32.07</b>	<b>Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.</b>			
3207.10.00	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
<b>32.08</b>	<b>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.</b>			
3208.10.00	Based on polyesters:			
3208.10.10	Automotive paints	15%	kg and l	533.421
3208.10.20	Marine paints	15%	kg and l	533.421
3208.10.30	Enamels	15%	kg and l	533.421
3208.10.40	Other paints	15%	kg and l	533.421
3208.10.50	Marine varnishes (including lacquers)	15%	kg and l	533.421
3208.10.60	Other varnishes (including lacquers)	15%	kg and l	533.421
3208.10.90	Other	15%	kg and l	533.421
3208.20.00	Based on acrylic or vinyl polymers:			
3208.20.10	Automotive paints	15%	kg and l	533.422
3208.20.20	Marine paints	15%	kg and l	533.422
3208.20.30	Enamels	15%	kg and l	533.422
3208.20.40	Other paints	15%	kg and l	533.422
3208.20.50	Marine varnishes (including lacquers)	15%	kg and l	533.422

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
3208.20.60	Other varnishes (including lacquers)	15%	kg and l	533.422
3208.20.90	Other	15%	kg and l	533.422
3208.90.00	Other:			
3208.90.10	Automotive paints	15%	kg and l	533.429
3208.90.20	Marine paints	15%	kg and l	533.429
3208.90.30	Enamels	15%	kg and l	533.429
3208.90.40	Other paints	15%	kg and l	533.429
3208.90.50	Marine varnishes (including lacquers)	15%	kg and l	533.429
3208.90.60	Other varnishes (including lacquers)	15%	kg and l	533.429
3208.90.90	Other	15%	kg and l	533.429
<b>32.09</b>	<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.</b>			
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
<b>32.10</b>	<b>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>3211.00.00</b>	<b>Prepared driers.</b>	5%	kg and l	533.53
<b>32.12</b>	<b>Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.</b>			
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
<b>32.13</b>	<b>Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.</b>			
3213.10.00	Colours in sets	5%	kg	533.521
3213.90.00	Other	5%	kg	533.529
<b>32.14</b>	<b>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.</b>			
3214.10.00	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:			
3214.10.10	Mastics	5%	kg	533.541

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>32.15</b>	<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.</b>			
3215.10.00	Printing ink:			
3215.11.00	Black	Free	kg	533.21
3215.19.00	Other	Free	kg	533.29
3215.90.00	Other:			
3215.90.10	Writing or drawing ink	15%	kg	895.911
3215.90.90	Other	20%	kg	895.919

### CHAPTER 33

#### ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

#### Notes.

1. This Chapter does not cover:

- (a) Natural oleoresins or vegetable extracts of heading No. 13.01 or 13.02;
- (b) Soap or other products of heading No. 34.01; or
- (c) Gum, wood or sulphate turpentine or other products of heading No. 38.05.

2. The expression "odoriferous substances" in heading No. 33.02 refers only to the substances of heading No. 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3. Headings Nos. 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 No. 33.07 applies, inter alia, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and non wovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>33.01</b>	<b>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.</b>			
3301.10.00	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
3301.20.00	Essential oils other than those of citrus fruit:			
3301.24.00	Of peppermint ( <i>Mentha piperita</i> )	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	551.329
3301.29.20	Of clove	15%	kg and l	551.329
3301.29.30	Of ginger	5%	kg and l	551.329

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
3301.29.40	Of nutmeg	15%	kg and l	551.329
3301.29.50	Of patchouli	15%	kg and l	551.329
3301.29.60	Of pimento	5%	kg and l	551.329
3301.29.90	Other	5%	kg and l	551.329
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
<b>33.02</b>	<b>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.</b>			
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
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
<b>33.03</b>	<b>Perfumes and toilet waters.</b>			
3303.00.10	Bay rum	20%	kg and l	553.11
3303.00.90	Other	20%	kg and l	553.19



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>33.04</b>	<b>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.</b>			
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
3304.90.00	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
<b>33.05</b>	<b>Preparations for use on the hair.</b>			
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
<b>33.06</b>	<b>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.</b>			
3306.10.00	Dentifrices:			
3306.10.10	Toothpastes	20%	kg	553.41
3306.10.90	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>33.07</b>	<b>Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.</b>			
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
3307.40.00	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:			
3307.90.10	Baby Wipes	20%	kg	553.59
3307.90.90	Other pre-shave preparations	20%	kg	553.59

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

1. This Chapter does not cover:

- (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No. 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 No. 33.05, 33.06 or 33.07).

2. For the purposes of heading No. 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading No. 34.01 may contain forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations".

3. For the purposes of heading No. 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  $4.5 \times 10^{-2}$  N/m (45 dyne/cm) or less.

4. In heading No. 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 No. 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 No. 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 No. 15.21;
- (c) Mineral waxes or similar products of heading No. 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings No. 34.05, 38.09, etc.).

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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.			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
3401.10.00	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.	20%	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	554.226
<b>34.02</b>	<b>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.</b>			
3402.10.00	Organic surface-active agents, whether or not put up for retail sale:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>34.03</b>	<b>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	<b>materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.</b>			
3403.10.00	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
3403.90.00	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
<b>34.04</b>	<b>Artificial waxes and prepared waxes.</b>			
3404.20.00	Of poly (oxyethylene) (polyethylene glycol)	5%	kg	598.35
3404.90.00	Other	5%	kg	598.39
<b>34.05</b>	<b>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>34.06</b>	<b>Candles, tapers and the like.</b>			
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
<b>34.07</b>	<b>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).</b>			
3407.00.10	Modelling pastes	5%	kg	598.951
3407.00.90	Other	5%	kg	598.959



**CHAPTER 35****ALBUMINOIDAL SUBSTANCES; MODIFIED****STARCHES; GLUES; ENZYMES****Notes:**

1. This Chapter does not cover:

- (a) Yeasts (heading No. 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 No. 32.02);
- (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
- (e) Hardened proteins (heading No. 39.13); or
- (f) Gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading No. 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 No. 17.02.

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>35.01</b>	<b>Casein, caseinates and other casein derivatives; casein glues.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>35.02</b>	<b>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.</b>			
3502.10.00	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
<b>3503.00.00</b>	<b>Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01.</b>	5%	kg	592.24
<b>3504.00.00</b>	<b>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.</b>	5%	kg	592.25
<b>35.05</b>	<b>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.</b>			
3505.10.00	Dextrins and other modified starches	5%	kg	592.26
3505.20.00	Glues	5%	kg	592.27
<b>35.06</b>	<b>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.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
3506.90.00	Other:			
3506.91.00	Adhesives based on polymers of headings Nos. 39.01 to 39.13 or on rubber	15%	kg	592.292
3506.99.00	Other	15%	kg	592.299
<b>35.07</b>	<b>Enzymes; prepared enzymes not elsewhere specified or included.</b>			
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

### CHAPTER 36

#### EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES;

#### PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

#### Notes.

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.

2. The expression "articles of combustible materials" in heading No. 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<sup>3</sup>; and

(c) Resin torches, firelighters and the like.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>3601.00.00</b>	<b>Propellant powders.</b>	5%	kg	593.11
<b>3602.00.00</b>	<b>Prepared explosives, other than propellant powders.</b>	5%	kg	593.12
<b>3603.00.00</b>	<b>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.</b>	5%	kg	593.2
<b>36.04</b>	<b>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.</b>			
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
<b>36.05</b>	<b>Matches, other than pyrotechnic articles of heading 36.04.</b>			
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
<b>36.06</b>	<b>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.</b>			
3606.10.00	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	5%	kg	899.34
3606.90.00	Other	5%	kg	899.39

**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.

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>37.01</b>	<b>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.</b>			
3701.10.00	For X-ray	Free	kg and m <sup>2</sup>	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 m <sup>2</sup>	882.23
3701.90.00	Other:			
3701.91.00	For colour photography (polychrome)	5%	kg	882.24
3701.99.00	Other	5%	kg and m <sup>2</sup>	882.29
<b>37.02</b>	<b>Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
3702.10.00	For X-ray	5%	kg and m <sup>2</sup>	882.31
3702.30.00	Other film, without perforations, of a width not exceeding 105 mm:			
3702.31.00	For colour photography (polychrome)	20%	kg and u	882.331
3702.32.00	Other, with silver halide emulsion	20%	kg and m <sup>2</sup>	882.332
3702.39.00	Other	20%	kg and m <sup>2</sup>	882.339
3704.40.00	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 m <sup>2</sup>	882.341
3702.42.00	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	20%	kg and m <sup>2</sup>	882.342
3702.43.00	Of a width exceeding 610 mm not exceeding 200 m	20%	kg and m <sup>2</sup>	882.343
3702.44.00	Of a width exceeding 105 mm but not exceeding 610 mm	20%	kg and m <sup>2</sup>	882.344
3702.50.00	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	882.351
3702.52.00	Of a width not exceeding 16 mm and of a length exceeding 14 m	20%	kg and m	882.352
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	882.353
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	882.354
3702.55.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5%	kg and m	882.355
3702.56.00	Of a width exceeding 35 mm	20%	kg and m	882.356

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
3702.90.00	Other:			
3702.91.00	Of a width not exceeding 16 mm	20%	kg and m	882.391
3702.93.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	5%	kg and m	882.392
3702.94.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5%	kg and m	882.393
3702.95.00	Of a width exceeding 35 mm	20%	kg and m	882.399
<b>37.03</b>	<b>Photographic paper, paperboard and textiles, sensitized, unexposed.</b>			
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
<b>3704.00.00</b>	<b>Photographic plates, film, paper, paperboard and textiles, exposed but not developed.</b>	5%	kg	882.5
<b>37.05</b>	<b>Photographic plates and film, exposed and developed, other than cinematographic film.</b>			
3705.10.00	For offset reproduction	5%	kg	882.61
3705.90.00	Other	5%	kg	882.69
<b>37.06</b>	<b>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.</b>			
3706.10.00	Of a width of 35 mm or more	Free	kg and m	883.1
3706.90.00	Other	Free	kg and m	883.9
<b>37.07</b>	<b>Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	<b>up in measured portions or put up for retail sale in a form ready for use.</b>			
3707.10.00	Sensitising emulsions	5%	kg	882.11
3707.90.00	Other	5%	kg	882.19

## CHAPTER 38

### MISCELLANEOUS CHEMICAL PRODUCTS

#### Notes.

1. This Chapter does not cover:

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

- (1) Artificial graphite (heading No. 38.01);
- (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading No. 38.08;
- (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 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 food stuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading No. 21.06);



- (c) Slag, as hand 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 No. 26.20);
- (d) Medicaments (heading No. 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 No. 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading No. 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 No. 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 No. 3822.00 shall take precedence over any other heading in the Nomenclature.

3. Heading No. 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 2.5g 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 No. 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 No. 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;
- (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 No. 27.10).

### **Subheading Notes.**

1. Subheading No. 3808.50.00 covers only goods of heading No. 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); ethylenedichloride(ISO); (1,2-dichloroethane); fluoroacetamide(ISO); heptachlor(ISO); hexachlorobenzene(ISO);1,2,3,4,5,6-hexachlorocyclohexane(HCH(ISO)), includinglindane(ISO, INN); mercury compounds; methamidophos(ISO); monocrotophos(ISO); oxirane(ethyleneoxide); 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 sub headings Nos. 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.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>38.01</b>	<b>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.</b>			
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
<b>38.02</b>	<b>Activated carbon; activated natural mineral products; animal black, including spent animal black.</b>			
3802.10.00	Activated carbon	5%	kg	598.64
3802.90.00	Other	5%	kg and l	598.65
<b>3803.00.00</b>	<b>Tall oil, whether or not refined.</b>	5%	kg and l	598.11
<b>3804.00.00</b>	<b>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.</b>	5%	kg	598.12
<b>38.05</b>	<b>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.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
3805.90.90	Other	5%	kg and l	598.139
<b>38.06</b>	<b>Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.</b>			
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
<b>3807.00.00</b>	<b>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.</b>	5%	kg and l	598.18
<b>38.08</b>	<b>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).</b>			
3808.50.00	Goods specified in Subheading Note 1 to this Chapter	5%	kg	591.94
3808.90.00	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	Free	kg	591.12
3808.91.30	Other, put up in forms or packings for retail sale or as preparations or articles	Free	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:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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	5%	kg	591.41
3808.94.90	Other	5%	kg	591.49
3808.99.00	Other:			
3808.99.10	Rodenticides, put up in forms or packings for retail sale or as preparations or articles	Free	kg	591.91
3808.99.20	Other rodenticides	5%	kg	591.92
3808.99.30	Other, put up in forms or packings for retail sale or as preparations or articles	20%	kg	591.93
3808.99.90	Other	5%	kg	591.99
<b>38.09</b>	<b>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.</b>			
3809.10.00	With a basis of amylaceous substances	5%	kg	598.911
3809.90.00	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
<b>38.10</b>	<b>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.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>38.11</b>	<b>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.</b>			
3811.10.00	Anti-knock preparations:			
3811.11.00	Based on lead compounds	5%	kg	597.211
3811.19.00	Other	5%	kg	597.219
3811.20.00	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
<b>38.12</b>	<b>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.</b>			
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
<b>3813.00.00</b>	<b>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.</b>	Free	kg	598.94
<b>38.14</b>	<b>Organic composite solvents and thinners not elsewhere specified or included; prepared paint or varnish removers.</b>			
3814.00.10	Thinners	15%	kg	533.551
3814.00.90	Other	5%	kg	533.559

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>38.15</b>	<b>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.</b>			
3815.10.00	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
<b>38.16</b>	<b>Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.</b>			
3816.00.10	Mortars	5%	kg	662.331
3816.00.90	Other	5%	kg	662.339
<b>38.17</b>	<b>Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading No. 27.07 or 29.02.</b>			
3817.00.10	Mixed alkylbenzenes	5%	kg	598.41
3817.00.90	Mixed alkyl-naphthalenes	5%	kg	598.45
<b>3818.00.00</b>	<b>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.</b>	5%	kg	598.5
<b>3819.00.00</b>	<b>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.</b>	15%	kg	597.31
<b>38.20</b>	<b>Anti-freezing preparations and prepared de-icing fluids.</b>			
3820.00.10	Anti-freezing preparations	15%	kg	597.331
3820.00.20	Prepared de-icing fluids	5%	kg	597.332

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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	<b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.</b>			
3823.10.00	Industrial monocarboxylic fatty acids; acid oils from refining:			
3823.11.00	Stearic acid	5%	kg	512.181
3823.12.00	Oleic acid	5%	kg	512.182
3823.13.00	Tall oil fatty acids	5%	kg	512.183
3823.19.00	Other	5%	kg	512.189
3823.70.00	Industrial fatty alcohols	5%	kg	512.17
38.24	<b>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.</b>			
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 No. 2905.44.00	5%	kg	598.994



<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
3824.70.00	Mixtures containing halogenated derivatives of methane, ethane or propane:			
3824.71.00	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	5%	kg	598.995
3824.72.00	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	5%	kg	598.995
3824.73.00	Containing hydrobromofluorocarbons (HBFCs)	5%	kg	598.995
3824.74.00	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	5%	kg	598.995
3824.75.00	Containing carbon tetrachloride	5%	kg	598.995
3824.76.00	Containing 1,1,1-trichloroethane (methyl chloroform)	5%	kg	598.995
3824.77.00	Containing bromomethane (methyl bromide) or bromochloromethane	5%	kg	598.995
3824.78.00	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	5%	kg	598.995
3824.79.00	Other	5%	kg	598.995
3824.80.00	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	598.996
3824.82.00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	kg	598.996

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
3824.83.00	Containing tris (2,3-dibromopropyl) phosphate	5%	kg	598.996
3824.90.00	Other	5%	kg	598.999
<b>38.25</b>	<b>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.</b>			
3825.10.00	Municipal waste	5%	kg	599.11
3825.20.00	Sewage sludge	5%	kg	599.19
3825.30.00	Clinical waste	5%	kg	599.2
3825.40.00	Waste organic solvents:			
3825.41.00	Halogenated	5%	kg	599.31
3825.49.00	Other	5%	kg	599.39
3825.50.00	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	5%	kg	599.4
3825.60.00	Other wastes from chemical or allied industries:			
3825.61.00	Mainly containing organic constituents	5%	kg	599.91
3825.69.00	Other	5%	kg	599.92
3825.90.00	Other	5%	kg	599.99

**SECTION VII****PLASTICS AND ARTICLES THEREOF;****RUBBER AND ARTICLES THEREOF****Notes.**

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

- (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
- (b) presented together; and
- (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2. Except for the goods of heading No. 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.

**CHAPTER 39****PLASTICS AND ARTICLES THEREOF****Notes.**

1. Throughout the Nomenclature the expression "plastics" means those materials of headings Nos. 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 No. 27.10 or 34.03;
- (b) Waxes of heading No. 27.12 or 34.04;
- (c) Separate chemically defined organic compounds (Chapter 29);
- (d) Heparin or its salts (heading No. 30.01);
- (e) Solutions (other than collodions) consisting of any of the products specified in headings Nos.39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading No. 32.08); stamping foils of heading No. 32.12;
- (f) Organic surface-active agents or preparations of heading No. 34.02;
- (g) Run gums or ester gums (heading No. 38.06);
- (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading No. 38.11);
- (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading No. 3819.00);
- (k) Diagnostic or laboratory reagents on a backing of plastics (heading No. 3822.00);
- (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (m) Saddlery or harness (heading No. 4201.00) or trunks, suitcases, handbags or other containers of heading No. 42.02;
- (n) Plaits, wickerwork or other articles of Chapter 46;
- (o) Wall coverings of heading No. 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 No. 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, mouth pieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3. Headings Nos. 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 Nos. 39.01 and 39.02);
- (b) Resins, not highly polymerised, of the coumarone-indene type (heading No. 39.11);
- (c) Other synthetic polymers with an average of at least 5 monomer units;
- (d) Silicones (heading No. 3910.00);
- (e) Resols (heading No. 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-poly addition 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

6. In headings Nos. 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 No. 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos. 39.01 to 39.14.00).

8. For the purposes of heading No. 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 No. 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings Nos. 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 No. 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:

- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 L;
- (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (c) Gutters and fittings therefor;
- (d) Doors, windows and their frames and thresholds for doors;
- (e) Balconies, balustrades, fencing, gates and similar barriers;
- (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings;
- (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 Nos. 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
- (3) Chemically modified polymers are to be classified in the subheading named "Other," provided that the chemically modified polymers are not more specifically covered by another subheading.
- (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining Subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

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

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

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

2. For the purposes of subheading No. 3920.43.00, the term "plasticisers" includes secondary plasticisers.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
39.01	<b>I – PRIMARY FORMS</b> <b>Polymers of ethylene, in primary forms.</b>			



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>39.02</b>	<b>Polymers of propylene or of other olefins, in primary forms.</b>			
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
<b>39.03</b>	<b>Polymers of styrene, in primary forms.</b>			
3903.10.00	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
<b>39.04</b>	<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>			
3904.10.00	Poly (vinyl chloride), not mixed with any other Substances	5%	kg	573.11
3904.20.00	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
3904.60.00	Fluoro-polymers:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
3904.61.00	Polytetrafluoroethylene	5%	kg	573.941
3904.69.00	Other	5%	kg	573.949
3904.90.00	Other	5%	kg	573.99
<b>39.05</b>	<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>			
3905.10.00	Poly (vinyl acetate):			
3905.12.00	In aqueous dispersion	5%	kg	575.911
3905.19.00	Other	5%	kg	575.912
3905.20.00	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
3905.90.00	Other:			
3905.91.00	Copolymers	5%	kg	575.922
3905.99.00	Other	5%	kg	575.929
<b>39.06</b>	<b>Acrylic polymers in primary forms.</b>			
3906.10.00	Poly (methyl methacrylate)	5%	kg	575.21
3906.90.00	Other	5%	kg	575.29
<b>39.07</b>	<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
3907.70.00	Poly (lactic acid)	5%	kg	574.391
3907.90.00	Other polyesters:			
3907.91.00	Unsaturated	5%	kg	574.34
3907.99.00	Other	5%	kg	574.399
<b>39.08</b>	<b>Polyamides in primary forms.</b>			
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
<b>39.09</b>	<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>			
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
<b>3910.00.00</b>	<b>Silicones in primary forms.</b>	5%	kg	575.93
<b>39.11</b>	<b>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.</b>			
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
<b>39.12</b>	<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>			
3912.10.00	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
3912.30.00	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
<b>39.13</b>	<b>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.</b>			
3913.10.00	Alginic acid, its salts and esters	5%	kg	575.94
3913.90.00	Other	5%	kg	575.95
<b>3914.00.00</b>	<b>Ion-exchangers based on polymers of headings No. 39.01 to 39.13, in primary forms.</b>	5%	kg	575.97
	<b>II - WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</b>			
<b>39.15</b>	<b>Waste, parings and scrap, of plastics.</b>			
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
<b>39.16</b>	<b>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.</b>			
3916.10.00	Of polymers of ethylene	5%	kg	583.1
3916.20.00	Of polymers of vinyl chloride	5%	kg	583.2
3916.90.00	Of other plastics	5%	kg	583.9

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>39.17</b>	<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>			
3917.10.00	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	5%	kg	581.1
3917.20.00	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
3917.30.00	Other tubes, pipes and hoses:			
3917.31.00	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	15%	kg	581.3
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
<b>39.18</b>	<b>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.</b>			
3918.10.00	Of polymers of vinyl chloride:			
3918.10.10	Tiles	5%	kg	893.311
3918.10.90	Other	5%	kg	893.312

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
3918.90.00	Of other plastics:			
3918.90.10	Tiles	5%	kg	893.313
3918.90.90	Other	5%	kg	893.319
<b>39.19</b>	<b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.</b>			
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
<b>39.20</b>	<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</b>			
3920.10.00	Of polymers of ethylene	15%	kg	582.21
3920.20.00	Of polymers of propylene	15%	kg	582.22
3920.30.00	Of polymers of styrene	15%	kg	582.23
3920.40.00	Of polymers of vinyl chloride:			
3920.43.00	Containing by weight not less than 6% of plasticisers.	15%	kg	582.243
3920.49.00	Other	15%	kg	582.249
3920.50.00	Of acrylic polymers:			
3920.51.00	Of poly (methyl methacrylate)	15%	kg	582.251
3920.59.00	Other	15%	kg	582.259
3920.60.00	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
3920.69.00	Of other polyesters	15%	kg	582.269
3920.70.00	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
3920.90.00	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
<b>39.21</b>	<b>Other plates, sheets, film, foil and strip, of plastics.</b>			
3921.10.00	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
<b>39.22</b>	<b>Baths, shower-baths, sinks wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>39.23</b>	<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>			
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
3923.20.00	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
<b>39.24</b>	<b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</b>			
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



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
3924.90.90	Other	20%	kg	893.329
<b>39.25</b>	<b>Builders' ware of plastics not elsewhere specified or included.</b>			
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:			
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
<b>39.26</b>	<b>Other articles of plastics and articles of other materials of headings Nos. 39.01 to 3914.00.00</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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

## CHAPTER 40

### RUBBER AND ARTICLES THEREOF

#### Notes.

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

2. This Chapter does not cover:

- (a) Goods of Section XI (textiles and textile articles);
- (b) Footwear or parts thereof of Chapter 64;
- (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
- (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
- (e) Articles of Chapters 90, 92, 94 or 96; or
- (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings No.40.11 to 40.13).

3. In headings Nos. 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.

4. In Note 1 to this Chapter and in heading No. 40.02, the expression "synthetic rubber" applies to:

(a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanization with sulphur into non-thermoplastic substances which, at a temperature between 18oC and 29oC, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanizing activators or accelerators, may be added; the presence of substances as provided for by Note 5(B)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, 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 Nos. 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 No. 40.01 or 40.02, as the case maybe, 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 No. 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 vulcanized rubber, of which any cross-sectional dimension exceeds 5mm, is to be classified as strip, rods or profile shapes, of heading No. 40.08.

8. Heading No. 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 Nos. 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 No. 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>40.01</b>	<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</b>			
4001.10.00	Natural rubber latex, whether or not pre- Vulcanized	Free	kg	231.1
4001.20.00	Natural rubber in other forms:			
4001.21.00	Smoked sheets	Free	kg	231.21
4001.22.00	Technically specified natural rubber (TSNR)	Free	kg	231.25
4001.29.00	Other	Free	kg	231.29

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
4001.30.00	Balata, gutta-percha, guayule, chicle and similar natural gums	Free	kg	231.3
<b>40.02</b>	<b>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.</b>			
4002.10.00	Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):			
4002.11.00	Latex	Free	kg	232.111
4002.19.00	Other	Free	kg	232.119
4002.20.00	Butadiene rubber (BR) Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	Free	kg	232.12
4002.31.00	Isobutene-isoprene (butyl) rubber (IIR)	Free	kg	232.131
4002.39.00	Other	Free	kg	232.139
4002.40.00	Chloroprene (chlorobutadiene) rubber (CR):			
4002.41.00	Latex	Free	kg	232.141
4002.49.00	Other	Free	kg	232.149
4002.50.00	Acrylonitrile-butadiene rubber (NBR):			
4002.51.00	Latex	Free	kg	232.151
4002.59.00	Other	Free	kg	232.159
4002.60.00	Isoprene rubber (IR)	Free	kg	232.16
4002.70.00	Ethylene-propylene-non-conjugated diene rubber (EPDM)	Free	kg	232.17
4002.80.00	Mixtures of any product of heading 40.01 with any product of this heading	Free	kg	232.18
4002.90.00	Other:			
4002.91.00	Latex	Free	kg	232.191

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
4003.00.00	<b>Reclaimed rubber in primary forms or in plates, sheets or strips.</b>	Free	kg	232.21
4004.00.00	<b>Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.</b>	Free	kg	232.22
40.05	<b>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</b>			
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
4005.90.00	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	<b>Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.</b>			
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	<b>Vulcanised rubber thread and cord.</b>	5%	kg	621.31
40.08	<b>Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber.</b>			
4008.10.00	Of cellular rubber:			
4008.11.00	Plates, sheets and strip	15%	kg	621.321
4008.19.00	Other	15%	kg	621.329
4008.20.00	Of non-cellular rubber:			
4008.21.00	Plates, sheets and strip	15%	kg	621.331

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
4008.29.00	Other	15%	kg	621.339
<b>40.09</b>	<b>Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</b>			
4009.10.00	Not reinforced or otherwise combined with other materials:			
4009.11.00	Without fittings	5%	kg	621.41
4009.12.00	With fittings	5%	kg	621.451
4009.20.00	Reinforced or otherwise combined only with metal:			
4009.21.00	Without fittings	5%	kg	621.42
4009.22.00	With fittings	5%	kg	621.452
4009.30.00	Reinforced or otherwise combined only with textile materials:			
4009.31.00	Without fittings	5%	kg	621.43
4009.32.00	With fittings	5%	kg	621.453
4009.40.00	Reinforced or otherwise combined with other materials:			
4009.41.00	Without fittings	5%	kg	621.44
4009.42.00	With fittings	5%	kg	621.459
<b>40.10</b>	<b>Conveyor or transmission belts or belting, of vulcanized rubber.</b>			
4010.10.00	Conveyor belts or belting:			
4010.11.00	Reinforced only with metal	5%	kg	629.221
4010.12.00	Reinforced only with textile materials	5%	kg	629.222
4010.19.00	Other	5%	kg	629.229
4010.30.00	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	629.211

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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	629.212
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	629.213
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	629.214
4010.35.00	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5%	kg	629.215
4010.36.00	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5%	kg	629.216
4010.39.00	Other	5%	kg	629.219
<b>40.11</b>	<b>New pneumatic tyres, of rubber.</b>			
4011.10.00	Of a kind used on motor cars (including station wagons and racing cars)	25%	kg and u	625.1
4011.20.00	Of a kind used on buses or lorries	15%	kg and u	625.2
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
4011.60.00	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	625.511
4011.61.90	Other	5%	kg and u	625.512



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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	625.513
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	625.514
4011.69.00	Other	5%	kg and u	625.519
4011.90.00	Other:			
4011.92.00	Of a kind used on agricultural or forestry vehicles and machines	Free	kg and u	625.591
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	625.592
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	625.593
4011.99.00	Other	5%	kg and u	625.599
<b>40.12</b>	<b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.</b>			
4012.10.00	Retreaded tyres:			
4012.11.00	Of a kind used on motor cars (including station wagons and racing cars)	25%	kg and u	625.921
4012.12.00	Of a kind used on buses or lorries	25%	kg and u	625.922
4012.13.00	Of a kind used on aircraft	5%	kg and u	625.923
4012.19.00	Other	5%	kg and u	625.929
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>40.13</b>	<b>Inner tubes, of rubber.</b>			
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)	20%	kg and u	625.911
4013.10.20	Of a kind used on buses or lorries	15%	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
<b>40.14</b>	<b>Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber.</b>			
4014.10.00	Sheath contraceptives	Free	kg and u	629.11
4014.90.00	Other	Free	kg and u	629.19
<b>40.15</b>	<b>Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber.</b>			
4015.10.00	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	10%	kg	848.299
<b>40.16</b>	<b>Other articles of vulcanized rubber other than hard rubber.</b>			
4016.10.00	Of cellular rubber	20%	kg	629.92
4016.90.00	Other:			
4016.91.00	Floor coverings and mats	20%	kg	629.991

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
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
<b>40.17</b>	<b>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.</b>			
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

### **SECTION VIII**

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

#### **CHAPTER 41**

**RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER**

**Notes.**

1. This Chapter does not cover:

(a) Parings or similar waste, of raw hides or skins (heading No. 05.11);

- (b) Birdskins or parts of birdskins, with their feathers or down, of heading No.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 Nos. 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings Nos. 41.01 to 41.03, as the case may be).

(B) For the purposes of headings Nos. 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 No. 41.15.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>41.01</b>	<b>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.</b>			
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	Free	kg	211.21
4101.50.00	Whole hides and skins, of a weight exceeding 16 kg	Free	kg	211.291
4101.90.00	Other, including butts, bends and bellies	Free	kg	211.299

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>41.02</b>	<b>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.</b>			
4102.10.00	With wool on	Free	kg	211.6
4102.20.00	Without wool on:			
4102.21.00	Pickled	Free	kg	211.71
4102.29.00	Other	Free	kg	211.79
<b>41.03</b>	<b>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.</b>			
4103.20.00	Of reptiles	Free	kg	211.991
103.30.00	Of swine	Free	kg	211.992
4103.90.00	Other	Free	kg	211.999
<b>41.04</b>	<b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.</b>			
4104.10.00	In the wet state (including wet-blue):			
4104.11.00	Full grains, unsplit; grain splits	5%	kg	611.431
4104.19.00	Other	5%	kg	611.439
4104.40.00	In the dry state (crust):			
4104.41.00	Full grains, unsplit; grain splits	5%	kg	611.441
4104.49.00	Other	5%	kg	611.449
<b>41.05</b>	<b>Tanned or crust skins or sheep or lambs, without wool on, whether or not split, but not further prepared.</b>			
4105.10.00	In the wet state (including wet-blue)	5%	kg	611.511
4105.30.00	In the dry state (crust)	5%	kg	611.512

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>41.06</b>	<b>Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.</b>			
4106.20.00	Of goats or kids:			
4106.21.00	In the wet state (including wet-blue)	5%	kg	611.611
4106.22.00	In the dry state (crust)	5%	kg	611.612
4106.30.00	Of swine:			
4106.31.00	In the wet state (including wet-blue)	5%	kg	611.711
4106.32.00	In the dry state (crust)	5%	kg	611.712
4106.40.00	Of reptiles	5%	kg	611.722
4106.90.00	Other:			
4106.91.00	In the wet state (including wet-blue)	5%	kg	611.791
4106.92.00	In the dry state (crust)	5%	kg	611.792
<b>41.07</b>	<b>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.</b>			
4107.10.00	Whole hides and skins:			
4107.11.00	Full grains, unsplit	5%	kg	611.451
4107.12.00	Grain splits	5%	kg	611.452
4107.19.00	Other	5%	kg	611.453
4107.90.00	Other, including sides:			
4107.91.00	Full grains, unsplit	5%	kg	611.454
4107.92.00	Grain splits	5%	kg	611.455
4107.99.00	Other	5%	kg	611.459
<b>[41.08]</b>				
<b>[41.09]</b>				
<b>[41.10]</b>				
<b>[41.11]</b>				

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>4112.00.00</b>	<b>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</b>	5%	kg	611.52
<b>41.13</b>	<b>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.</b>			
4113.10.00	Of goats or kids	5%	kg	611.62
4113.20.00	Of swine	5%	kg	611.713
4113.30.00	Of reptiles	5%	kg	611.723
4113.90.00	Other	5%	kg	611.799
<b>41.14</b>	<b>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.</b>			
4114.10.00	Chamois (including combination chamois) leather	5%	kg	611.81
4114.20.00	Patent leather and patent laminated leather; metallised leather	5%	kg	611.83
<b>41.15</b>	<b>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.</b>			
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	611.2
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	211.91

**CHAPTER 42**

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

**Notes.**

1. This Chapter does not cover:

- (a) Sterile surgical catgut or similar sterile suture materials (heading No. 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 No. 43.03 or 4304.00);
- (c) Made up articles of netting (heading No. 56.08);
- (d) Articles of Chapter 64;
- (e) Headgear or parts thereof of Chapter 65;
- (f) Whips, riding-crops or other articles of heading No. 6602.00;
- (g) Cuff-links, bracelets or other imitation jewellery (heading No. 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 No. 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 No. 96.06.

2. (A) In addition to the provisions of Note 1 above, heading No. 42.02 does not cover:



(a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);

(b) Articles of plaiting materials (heading No. 46.02).

(B) Articles of headings Nos. 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 No. 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 wriststraps, but excluding watch straps (heading No. 91.13).

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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,			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	<b>or wholly or mainly covered with such materials or with paper.</b>			
4202.10.00	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
4202.20.00	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	831.111
4202.21.90	Other	20%	kg and u	831.119
4202.22.00	With outer surface of plastic sheeting or of textile materials:			
4202.22.10	Travelling bags	20%	kg and u	831.121
4202.22.90	Other	20%	kg and u	831.129
4202.29.00	Other	20%	kg and u	831.19
4202.30.00	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
4202.90.00	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
<b>42.03</b>	<b>Articles of apparel and clothing accessories, of leather or of composition leather.</b>			
4203.10.00	Articles of apparel	20%	kg	848.11
4203.20.00	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	20%	2u	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
<b>[42.04]</b>				
<b>4205</b>	<b>Other articles of leather or of composition leather.</b>			
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	612.91
4205.00.90	Other	20%	kg	612.99
<b>4206.00.00</b>	<b>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.</b>	5%	kg	899.91

## CHAPTER 43

### FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

#### Notes.

1. Throughout the Nomenclature references to “fur skins”, other than to raw fur skins of heading No. 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 No. 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 No. 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 No. 43.03 includes fur skins and parts thereof, assembled with the addition of other materials, and fur skins 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 fur skin or artificial fur or to which fur skin or artificial fur is attached on the outside except as mere trimming are to be classified in heading No. 43.03 or 4304.00 as the case may

5. Throughout the Nomenclature the expression “artificial fur” means any imitation of fur skin consisting of wool, hair or other fibres gummed or sewn onto leather, woven fabric or other materials, but does not include imitation fur skins obtained by weaving or knitting (generally, heading No. 58.01 or 60.01).

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>43.01</b>	<b>Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03.</b>			
4301.10.00	Of mink, whole, with or without head, tail or paws	Free	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	Free	kg	212.22
4301.60.00	Of fox, whole, with or without head, tail or paws	Free	kg	212.25
4301.80.00	Other furskins, whole, with or without head, tail or paws	Free	kg	212.29
4301.90.00	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Free	kg	212.3
<b>43.02</b>	<b>Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03.</b>			
4302.10.00	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
<b>43.03</b>	<b>Articles of apparel, clothing accessories and other articles of furskin.</b>			
4303.10.00	Articles of apparel and clothing accessories	20%	kg	848.311

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>4304</b>	<b>Artificial fur and articles thereof.</b>			
4304.00.10	Artificial fur	5%	kg	848.321
4304.00.20	Articles	20%	kg	848.322

## SECTION IX

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

#### CHAPTER 44

### WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

#### Notes.

1. This Chapter does not cover:

- (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 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 No. 14.01);
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading No. 14.04);

- (d) Activated charcoal (heading No. 38.02);
- (e) Articles of heading No. 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 No. 6808.00;
- (k) Imitation jewellery of heading No. 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 No. 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 No. 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 Nos. 4414.00 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibre board, laminated wood or densified wood as they apply to such articles of wood.

4. Products of heading No. 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No. 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 No. 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 Nos. 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, Acajoud’ Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bosséclair, Bosséfoncé, 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, MerantiBakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandrede Guatemala, Palissandrede Para, Palissandrede Rio, Palissandrede Rose, Pau Amarelo, Pau Marfim, Pulai, Puna, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>44.01</b>	<b>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.</b>			
4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	10%	kg	245.01
4401.20.00	Wood in chips or particles:			
4401.21.00	Coniferous	Free	kg	246.11
4401.22.00	Non-coniferous	Free	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
<b>44.02</b>	<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>			
4402.10.00	Of bamboo	15%	kg	245.021
4402.90.00	Other	15%	kg	245.029
<b>44.03</b>	<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>			
4403.10.00	Treated with paint, stains, cresote or other preservatives:			
4403.10.10	Of coniferous species	5%	kg and m <sup>3</sup>	247.31
4403.10.20	Of mahogany	5%	kg and m <sup>3</sup>	247.32
4403.10.90	Of other non-coniferous species	10%	kg and m <sup>3</sup>	247.39
4403.20.00	Other, coniferous	5%	kg and m <sup>3</sup>	247.4

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
4403.40.00	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 m <sup>3</sup>	247.51
4403.49.00	Other:			
4403.49.10	Mahogany	5%	kg and m <sup>3</sup>	247.52
4403.49.90	Other	10%	kg and m <sup>3</sup>	247.59
4403.90.00	Other:			
4403.91.00	Of oak ( <i>Quercus spp.</i> )	5%	kg and m <sup>3</sup>	247.91
4403.92.00	Of beech ( <i>Fagus spp.</i> )	5%	kg and m <sup>3</sup>	247.92
4403.99.00	Other:			
4403.99.10	Of greenheart	10%	kg and m <sup>3</sup>	247.93
4403.99.90	Other	10%	kg and m <sup>3</sup>	247.99
<b>44.04</b>	<b>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.</b>			
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	15%	kg	634.919

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>4405.00.00</b>	<b>Wood wool; wood flour.</b>	5%	kg	634.93
<b>44.06</b>	<b>Railway or tramway sleepers (cross-ties) of wood.</b>			
4406.10.00	Not impregnated	15%	kg and m <sup>3</sup>	248.11
4406.90.00	Other	15%	kg and m <sup>3</sup>	248.19
<b>44.07</b>	<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.</b>			
4407.10.00	Coniferous:			
4407.10.10	Pitch-pine	5%	kg and m <sup>3</sup>	248.21
4407.10.90	Other, coniferous	5%	kg and m <sup>3</sup>	248.29
4407.20.00	Of tropical wood specified in subheading Note 1 to this Chapter:			
4407.21.00	Mahogany ( <i>swietenia spp.</i> )	5%	kg and m <sup>3</sup>	248.41
4407.22.00	Virola, Imbuia and Balsa	15%	kg and m <sup>3</sup>	248.42
4407.25.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	kg and m <sup>3</sup>	248.43
4407.26.00	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	15%	kg and m <sup>3</sup>	248.44
4407.27.00	Sapelli	15%	kg and m <sup>3</sup>	248.481
4407.28.00	Iroko	15%	kg and m <sup>3</sup>	248.482
4407.29.00	Other:			
4407.29.10	Caribbean cedar ( <i>Cedrela odorata</i> )	15%	kg and m <sup>3</sup>	248.45
4407.29.20	Greenheart	15%	kg and m <sup>3</sup>	248.46
4407.29.30	Mora	15%	kg and m <sup>3</sup>	248.47
4407.29.90	Other	15%	kg and m <sup>3</sup>	248.489
4407.90.00	Other:			
4407.91.00	Of oak ( <i>Quercus spp.</i> )	5%	kg and m <sup>3</sup>	248.491

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
4407.92.00	Of beech ( <i>Fagus spp.</i> )	5%	kg and m <sup>3</sup>	248.492
4407.93.00	Of maple ( <i>Acer spp.</i> )	15%	kg and m <sup>3</sup>	248.493
4407.94.00	Of cherry ( <i>Prunus spp.</i> )	15%	kg and m <sup>3</sup>	248.494
4407.95.00	Of ash ( <i>Fraxinus spp.</i> )	15%	kg and m <sup>3</sup>	248.495
4407.99.00	Other	15%	kg and m <sup>3</sup>	248.499
<b>44.08</b>	<b>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.</b>			
4408.10.00	Coniferous:			
4408.10.10	Veneer sheets and sheets for plywood	5%	kg and m <sup>3</sup>	634.111
4408.10.90	Other	15%	kg and m <sup>3</sup>	634.119
4408.30.00	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 m <sup>3</sup>	634.121
4408.39.00	Other:			
4408.39.10	Veneer sheets and sheets for plywood	5%	kg and m <sup>3</sup>	634.122
4408.39.90	Other	15%	kg and m <sup>3</sup>	634.123
4408.90.00	Other	15%	kg and m <sup>3</sup>	634.129
<b>44.09</b>	<b>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.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
4409.10.00	Coniferous:			
4409.10.10	Pitch-pine	5%	kg and m <sup>3</sup>	248.31
4409.10.90	Other	5%	kg and m <sup>3</sup>	248.39
4409.20.00	Non-coniferous:			
4409.21.00	Of bamboo	15%	kg and m <sup>3</sup>	248.55
4409.29.00	Other:			
4409.29.10	Caribbean cedar ( <i>Cedrela odorata</i> )	15%	kg and m <sup>3</sup>	248.51
4409.29.20	Greenheart	15%	kg and m <sup>3</sup>	248.52
4409.29.30	Mohagany	5%	kg and m <sup>3</sup>	248.53
4409.29.40	Mora	15%	kg and m <sup>3</sup>	248.54
4409.29.90	Other	15%	kg and m <sup>3</sup>	248.59
<b>44.10</b>	<b>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.</b>			
4410.10.00	Of wood:			
4410.11.00	Particle board	5%	kg and m <sup>3</sup>	634.221
4410.12.00	Oriented strand board (OSB)	5%	kg and m <sup>3</sup>	634.222
4410.19.00	Other	5%	kg and m <sup>3</sup>	634.229
4410.90.00	Other	5%	kg and m <sup>3</sup>	634.23
<b>44.11</b>	<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>			
4411.10.00	Medium density fibreboard (MDF):			
4411.12.00	Of a thickness not exceeding 5 mm	5%	kg	634.541

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
4411.13.00	Of a thickness exceeding 5 mm but not exceeding 9 mm	5%	kg	634.542
4411.14.00	Of a thickness exceeding 9 mm	5%	kg	634.543
4411.90.00	Other:			
4411.92.00	Of a density exceeding 0.8 g/cm <sup>2</sup>	5%	kg	634.591
4411.93.00	Of a density exceeding 0.5 g/cm <sup>2</sup> but not exceeding 0.8 g/cm <sup>2</sup>	5%	kg	634.592
4411.94.00	Of a density not exceeding 0.5 g/cm <sup>2</sup>	5%	kg	634.593
<b>44.12</b>	<b>Plywood, veneered panels and similar laminated wood.</b>			
4412.10.00	Of bamboo	10%	kg and m <sup>3</sup>	634.32
4412.30.00	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 m <sup>3</sup>	634.311
4412.32.00	Other, with at least one outer ply of non-coniferous wood	10%	kg and m <sup>3</sup>	634.312
4412.39.00	Other	10%	kg and m <sup>3</sup>	634.319
4412.90.00	Other:			
4412.94.00	Blockboard, laminboard and battenboard	5%	kg and m <sup>3</sup>	634.33
4412.99.00	Other	5%	kg and m <sup>3</sup>	634.39
<b>4413.00.00</b>	<b>Densified wood, in blocks, plates, strips or profile shapes.</b>	5%	kg	634.21
<b>4414.00.00</b>	<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b>	15%	kg	635.41

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>44.15</b>	<b>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.</b>			
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
<b>4416</b>	<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b>			
4416.00.10	Casks, barrels and puncheons, of oak	5%	kg	635.21
4416.00.90	Other	5%	kg	635.29
<b>4417</b>	<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</b>			
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
<b>44.18</b>	<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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	635.394
4418.70.00	Assembled flooring panels:			
4418.71.00	For mosaic floors	15%	kg	635.341
4418.72.00	Other, multilayer	15%	kg	635.342
4418.79.00	Other:			
4418.79.10	Parquet panels	15%	kg	635.343
4418.79.90	Other	15%	kg	635.349
4418.90.00	Other:			
4418.90.10	Cellular wood panels, whether or not faced with based metal	5%	kg	635.393
4418.90.90	Other	15%	kg	635.399
<b>4419.00.00</b>	<b>Tableware and kitchenware, of wood.</b>	20%	kg	635.42
<b>44.20</b>	<b>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.</b>			
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 m <sup>3</sup>	635.493
4420.90.90	Other	20%	kg	635.499



<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>44.21</b>	<b>Other articles of wood.</b>			
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	15%	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

## CHAPTER 45

### CORK AND ARTICLES OF CORK

**Note.**

1. This Chapter does not cover:

- (a) Footwear or parts of footwear of Chapter 64;
- (b) Headgear or parts of headgear of Chapter 65; or
- (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>45.01</b>	<b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.</b>			
4501.10.00	Natural cork, raw or simply prepared	5%	kg	244.03
4501.90.00	Other	5%	kg	224.04
<b>4502.00.00</b>	<b>Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers). Articles of natural cork.</b>	5%	kg	244.02
<b>45.03</b>	<b>Articles of natural cork.</b>			
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
<b>45.04</b>	<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.</b>			
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

**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 non wovens, human hair, horse hair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2. This Chapter does not cover:

- (a) Wall coverings of heading No. 48.14;
- (b) Twine, cordage, ropes or cables, plaited or not (heading No. 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 No. 46.01, the expression “plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands” means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
46.01	<b>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</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
4601	<b>woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).</b> Mats, matting and screens of vegetable materials:			
4601.21.00	Of bamboo	20%	kg	899.741
4601.22.00	Of rattan	20%	kg	899.742
4601.29.00	Other	20%	kg	899.749
	Other:			
4601.92.00	Of bamboo	5%	kg	899.793
4601.93.00	Of rattan	5%	kg	899.794
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
<b>46.02</b>	<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.</b> Of vegetable materials:			
4602.11.00	Of bamboo	20%	kg	899.713
4602.12.00	Of rattan	20%	kg	899.714
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

**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 200C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>4701.00.00</b>	<b>Mechanical wood pulp.</b>	Free	kg	251.2
<b>4702.00.00</b>	<b>Chemical wood pulp, dissolving grades.</b>	Free	kg	251.3
<b>47.03</b>	<b>Chemical wood pulp, soda or sulphate, other than dissolving grades.</b>			
	Unbleached:			
4703.11.00	Coniferous	Free	kg	251.41
4703.19.00	Non-coniferous	Free	kg	251.42
	Semi-bleached or bleached:			
4703.21.00	Coniferous	Free	kg	251.51
4703.29.00	Non-coniferous	Free	kg	251.52

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>47.04</b>	<b>Chemical wood pulp, sulphite, other than dissolving grades.</b>			
	Unbleached:			
4704.11.00	Coniferous	Free	kg	251.611
4704.19.00	Non-coniferous	Free	kg	251.619
	Semi-bleached or bleached:			
4704.21.00	Coniferous	Free	kg	251.621
4704.29.00	Non-coniferous	Free	kg	251.629
<b>4705.00.00</b>	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</b>	Free	kg	251.91
<b>47.06</b>	<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</b>			
4706.10.00	Cotton linters pulp	Free	kg	251.921
4706.20.00	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	Free	kg	251.922
4706.30.00	Other, of bamboo	Free	kg	251.927
	Other:			
4706.91.00	Mechanical:			
4706.91.10	Pulp of bagasse	Free	kg	251.923
4706.91.90	Other	Free	kg	251.924
4706.92.00	Chemical	Free	kg	251.925
4706.93.00	Semi-chemical	Free	kg	251.926
<b>47.07</b>	<b>Recovered (waste and scrap) paper or paperboard.</b>			
4707.10.00	Unbleached craft paper or paperboard or corrugated paper or paperboard	Free	kg	251.11
4707.20.00	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Free	kg	251.12
4707.30.00	Paper or paperboard made mainly of mechanical pulp(for example,	Free	kg	251.13

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
4707.90.00	newspapers journals and similar printing matter) Other, including unsorted waste and scrap	Free	kg	251.19

### **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<sup>2</sup>).

2. This Chapter does not cover:

- (a) Articles of Chapter 30;
- (b) Stamping foils of heading No. 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 No. 34.01), or with polishes, creams or similar preparations (heading No. 34.05);
- (e) Sensitised paper or paperboard of headings No. 37.01 to 3704.00;
- (f) Paper impregnated with diagnostic or laboratory reagents (heading No. 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 No. 48.14 (Chapter 39);

- (h) Articles of heading No. 42.02 (for example, travel goods);
- (ij) Articles of Chapter 46 (manufactures of plaiting material);
- (k) Paper yarn or textile articles of paper yarn (Section XI);
- (l) Articles of Chapter 64 or Chapter 65;
- (m) Abrasive paper or paperboard (heading No. 68.05) or paper-or paperboard-backed mica (heading No. 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 No. 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 Nos. 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 surfacesizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading No. 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 “news print” 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 (1MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>.

5. For the purposes of heading No. 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<sup>2</sup>:

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



1. weighing not more than 80 g/m<sup>2</sup>, or
  2. coloured throughout the mass; or
- (b) Containing more than 8% ash, and
1. weighing not more than 80 g/m<sup>2</sup>, 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<sup>2</sup>/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<sup>2</sup>/g.

For paper or paperboard weighing more than 150 g/m<sup>2</sup>:

- (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 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or
- (c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

Heading No. 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

Nos. 48.01 to 48.11 are to be classified under that on such headings which occurs last in numerical order in the Nomenclature.

8. Headings Nos. 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 No. 48.14, the expression “wall paper 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 No. 48.23.

10. Heading No. 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading No. 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12. Except for the goods of heading No. 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 Nos. 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<sup>2</sup> 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	Minimum Mullen Bursting Strength
g/m <sup>2</sup>	KPa
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings Nos. 4804.21 and 4804.29, “sack kraft paper” means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60g/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications:

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

Weight G/m <sup>2</sup>	Minimum Tear mN		Minimum Tensile kN/m	
	Machine Direction	Machine Direction Plus Cross Direction	Cross Direction	Machine Direction Plus Cross Direction
60	700	1,510	1.9	6.0
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of subheading No. 4805.11, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23 °C.

4. Subheading No. 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130g/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m<sup>2</sup> at 50% relative humidity, 23°C.

5. Subheadings No. 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Test liner 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 2kPa. m<sup>2</sup>g.

6. For the purposes of subheading No. 4805.30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having a nash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa m<sup>2</sup>/g.

7. For the purposes of subheading No. 4810.22, “light-weight coated paper” means paper, coated on both sides, of a total weight not exceeding 72g/m<sup>2</sup>, with a coating weight not exceeding 15g/m<sup>2</sup> per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
4801.00.00	Newsprint, in rolls or sheets.	Free	kg	
48.02	<b>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.</b>			
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 for photo-sensitive, heat-sensitive or electro- sensitive paper or paperboard	5%	kg	641.22
4802.40.00	Wallpaper base	5%	kg	641.24
4802.50.00	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:			
4802.54.00	Weighing less than 40 g/m <sup>2</sup>	5%	kg	641.263
4802.55.00	Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls	5%	kg	641.261
4802.56.00	Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , 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	5%	kg	641.264
4802.56.90	Other	5%	kg	641.265
4802.57.00	Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	5%	kg	641.266

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
4802.58.00	Weighing more than 150 g/m <sup>2</sup>	5%	kg	641.269
4802.60.00	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemical process:			
4802.61.00	In rolls	5%	kg	641.291
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	5%	kg	641.292
4802.62.90	Other	5%	kg	641.293
4802.69.00	Other	5%	kg	641.299
<b>48.03</b>	<b>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.</b>			
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
<b>48.04</b>	<b>Uncoated craft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 4803.00.</b>			
4804.10.00	Craftliner:			
4804.11.00	Unbleached	5%	kg	641.411
4804.19.00	Other	5%	kg	641.419
4804.20.00	Sack craft paper:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
4804.21.00	Unbleached	5%	kg	641.421
4804.29.00	Other	5%	kg	641.429
4804.30.00	Other craft paper and paperboard weighing 150 g/m <sup>2</sup> or less:			
4804.31.00	Unbleached	5%	kg	641.461
4804.39.00	Other	5%	kg	641.469
4804.40.00	Other craft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :			
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
4804.50.00	Other craft paper and paperboard weighing 225 g/m <sup>2</sup> 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
<b>48.05</b>	<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.</b>			
4805.10.00	Fluting paper:			
4805.11.00	Semi-chemical fluting paper	5%	kg	641.511
4805.12.00	Straw fluting paper	5%	kg	641.512
4805.19.00	Other	5%	kg	641.519
4805.20.00	Testliner (recycled liner board):			
4805.24.00	Weighing 150 g/m <sup>2</sup> or less	5%	kg	641.544
4805.25.00	Weighing more than 150 g/m <sup>2</sup>	5%	kg	641.545

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
4805.90.00	Other:			
4805.91.00	Weighing 150 g/m <sup>2</sup> or less	5%	kg	641.591
4805.92.00	Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	5%	kg	641.592
4805.93.00	Weighing 225 g/m <sup>2</sup> or more	5%	kg	641.593
<b>48.06</b>	<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.</b>			
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
<b>4807.00.00</b>	<b>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.</b>	5%	kg	641.92
<b>48.08</b>	<b>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.</b>			
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
4808.10.90	Other	5%	kg	641.649
4808.20.00	Sack craft paper, creped or crinkled,	5%	kg	641.61



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
4808.30.00	whether or not embossed or perforated Other craft paper, creped or crinkled, whether or not embossed or perforated	5%	kg	641.62
4808.90.00	Other	5%	kg	641.69
<b>48.09</b>	<b>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.</b>			
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
<b>48.10</b>	<b>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.</b>			
4810.10.00	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	641.321
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	641.322
4810.19.00	Other	5%	kg	641.329
4810.20.00	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	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
4810.30.00	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:			
4810.31.00	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> 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 150g/m <sup>2</sup>	5%	kg	641.75
4810.39.00	Other	5%	kg	641.76
4810.90.00	Other paper and paperboard:			
4810.92.00	Multi-ply	5%	kg	641.772
4810.99.00	Other	5%	kg	641.779
<b>48.11</b>	<b>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.</b>			
4811.10.00	Tarred, bituminised or asphalted paper and paperboard Gummed or adhesive paper and paperboard:	5%	kg	641.73
4811.41.00	Self-adhesive	5%	kg	641.781

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
4811.49.00	Other	5%	kg	641.789
4811.50.00	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):			
4811.51.00	Bleached, weighing more than 150 g/m <sup>2</sup>	5%	kg	641.71
4811.59.00	Other	5%	kg	641.72
4811.60.00	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol.	5%	kg	641.791
4811.90.00	Other paper, paperboard, cellulose wadding and webs or cellulose fibres	5%	kg	641.799
<b>4812.00.00</b>	<b>Filter blocks, slabs and plates, of paper pulp</b>	5%	kg	641.93
<b>48.13</b>	<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</b>			
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
<b>48.14</b>	<b>Wallpaper and similar wall coverings; window transparencies of paper.</b>			
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
<b>[48.15]</b>				
<b>48.16</b>	<b>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.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>48.17</b>	<b>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.</b>			
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
<b>48.18</b>	<b>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.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>48.19</b>	<b>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.</b>			
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 40 cm 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	20%	kg	642.149
4819.50.00	Other packing containers, including record sleeves:			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>48.20</b>	<b>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.</b>			
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	Free	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
<b>48.21</b>	<b>Paper or paperboard labels of all kinds, whether or not printed.</b>			
4821.10.00	Printed	15%	kg	892.811
4821.90.00	Other	15%	kg	892.819
<b>48.22</b>	<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</b>			
4822.10.00	Of a kind used for winding textile yarn	5%	kg	642.911
4822.90.00	Other	5%	kg	642.919

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>4823</b>	<b>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.</b>			
4823.20.00	Filter paper and paperboard	5%	kg	642.45
4823.40.00	Rolls, sheets and dials, printed for self-recording apparatus trays, dishes, plates, cups and the like, of paper	5%	kg	642.991
4823.60.00	Trays, dishes, plates, cups and the like, of paper or paperboard:			
4823.61.00	Of bamboo	20%	kg	642.931
4823.69.00	Other	20%	kg	642.939
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	642.995
4823.90.40	Gummed or adhesive paper in strips or rolls	15%	kg	642.996
4823.90.90	Other	15%	kg	642.999

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

**Notes.**

1. This Chapter does not cover:

- (a) Photographic negatives or positives on transparent bases (Chapter 37);
- (b) Maps, plans or globes, in relief, whether or not printed (heading No. 9023.00);
- (c) Playing cards or other goods of Chapter 95; or
- (d) Original engravings, prints or lithographs (heading No. 9702.00), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading No. 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 No. 49.01, whether or not containing advertising

4. Heading No. 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 No. 49.11.

5. Subject to Note 3 to this Chapter, heading No. 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 No. 49.11.

6. For the purposes of heading No. 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.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>49.01</b>	<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>			
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
4901.90.00	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
<b>49.02</b>	<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</b>			
4902.10.00	Appearing at least four times a week:			
4902.10.10	Newspapers	Free	kg	892.211

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
4902.10.90	Other	Free	kg	892.219
4902.90.00	Other	Free	kg	892.29
<b>4903.00.00</b>	<b>Children's picture, drawing or colouring books.</b>	Free	kg	892.12
<b>4904.00.00</b>	<b>Music, printed or in manuscript, whether or not bound or illustrated.</b>	Free	kg	892.85
<b>49.05</b>	<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.</b>			
4905.10.00	Globes	Free	kg	892.141
4905.90.00	Other:			
4905.91.00	In book form	Free	kg	892.13
4905.99.00	Other	Free	kg	892.149
<b>4906.00.00</b>	<b>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.</b>	Free	kg	892.82
<b>49.07</b>	<b>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.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
4907.00.90	Other	20%	kg	892.839
<b>49.08</b>	<b>Transfers (decalcomanias).</b>			
4908.10.00	Transfers (decalcomanias), vitrifiable	5%	kg	892.411
4908.90.00	Other	5%	kg	892.419
<b>49.09</b>	<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.</b>			
4909.00.10	Printed or illustrated postcards	20%	kg	892.421
4909.00.90	Other	20%	kg	892.429
<b>4910.00.00</b>	<b>Calendars of any kind, printed, including calendar blocks.</b>	20%	kg	892.84
<b>49.11</b>	<b>Other printed matter, including printed pictures and photographs.</b>			
4911.10.00	Trade advertising material, commercial Catalogues and the like	20%	kg	892.86
4911.90.00	Other:			
4911.91.00	Pictures, designs and photographs	20%	kg	892.87
4911.99.00	Other:			
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

## **SECTION XI**

### **TEXTILES AND TEXTILE ARTICLES**

#### **Notes.**

1. This section does not cover:

- (a) Animal brush making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.11);
- (b) Human hair or articles of human hair (heading No. 0501.00, 6703.00 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading No. 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 No. 68.12 or 68.13;
- (e) Articles of heading No. 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading No. 33.06;
- (f) Sensitised textiles of headings Nos. 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);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading No. 43.03 or 43.04;
- (l) Articles of textile materials of heading No. 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 No. 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 No. 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 No. 5110.00) and metallised yarn (heading No. 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 No. 5006.00, and monofilaments of Chapter 54;
- (d) Metallised yarn of heading No. 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 No. 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 Nos. 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 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 angle. 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.

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 Nos. 61.01 to 61.14 and headings Nos. 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 selvages 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 mercerization 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 No. 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 No. 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without

visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

**CHAPTER 50**

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>5001.00.00</b>	<b>Silk-worm cocoons suitable for reeling.</b>	Free	kg	261.41
<b>5002.00.00</b>	<b>Raw silk (not thrown).</b>	Free	kg	261.3
<b>5003.00.00</b>	<b>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).</b>	Free	kg	261.42
<b>5004.00.00</b>	<b>Silk yarn (other than yarn spun from silk waste) not put up for retail sale.</b>	5%	kg	651.92
<b>5005.00.00</b>	<b>Yarn spun from silk waste, not put up for retail sale.</b>	5%	kg	651.93
<b>5006.00.00</b>	<b>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.</b>	5%	kg	651.94
<b>50.07</b>	<b>Woven fabrics of silk or of silk waste.</b>	5%		
5007.10.00	Fabrics of noil silk	5%	kg and m <sup>2</sup>	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 m <sup>2</sup>	654.13
5007.90.00	Other fabrics	5%	kg and m <sup>2</sup>	654.19

**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).

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>51.01</b>	<b>Wool not carded or combed.</b>			
5101.10.00	Greasy, including fleece-washed wool:			
5101.11.00	Shorn wool	Free	kg	268.11
5101.19.00	Other	Free	kg	268.19
5101.20.00	Degreased, not carbonized:			
5101.21.00	Shorn wool	Free	kg	268.211
5101.29.00	Other	Free	kg	268.219
5101.30.00	Carbonised	Free	kg	268.29
<b>51.02</b>	<b>Fine or coarse animal hair, not carded or combed.</b>			
5102.10.00	Fine animal hair:			
5102.11.00	Of Kashmir (cashmere) goats	Free	kg	268.52
5102.19.00	Other	Free	kg	268.53
5102.20.00	Coarse animal hair	Free	kg	268.59

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>51.03</b>	<b>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.</b>			
5103.10.00	Noils of wool or of fine animal hair	Free	kg	268.63
5103.20.00	Other waste of wool or of fine animal hair	Free	kg	268.691
5103.30.00	Waste of coarse animal hair	Free	kg	268.692
<b>5104.00.00</b>	<b>Garnetted stock of wool or of fine or coarse animal hair.</b>	Free	kg	268.62
<b>51.05</b>	<b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).</b>			
5105.10.00	Carded wool	Free	kg	268.711
5105.20.00	Wool tops and other combed wool:			
5105.21.00	Combed wool in fragments	Free	kg	268.712
5105.29.00	Other	Free	kg	268.73
5105.30.00	Fine animal hair, carded or combed:			
5105.31.00	Of Kashmir (cashmere) goats	Free	kg	268.74
5105.39.00	Other	Free	kg	268.79
5105.40.00	Coarse animal hair, carded or combed	Free	kg	268.772
<b>51.06</b>	<b>Yarn of carded wool, not put up for retail sale.</b>			
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
<b>51.07</b>	<b>Yarn combed wool, not put up for retail sale.</b>			
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
<b>51.08</b>	<b>Yarn of fine animal hair (carded or combed), not put up for retail sale.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
5108.10.00	Carded	5%	kg	651.141
5108.20.00	Combed	5%	kg	651.142
<b>51.09</b>	<b>Yarn of wool or of fine animal hair, put up for retail sale.</b>			
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
<b>5110.00.00</b>	<b>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.</b>	5%	kg	651.15
<b>51.11</b>	<b>Woven fabrics of carded wool or of carded fine animal hair.</b>			
5111.10.00	Containing 85% or more by weight of wool or of fine animal hair:			
5111.11.00	Of a weight not exceeding 300 g/m <sup>2</sup>	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
<b>51.12</b>	<b>Woven fabrics of combed wool or of combed fine animal hair.</b>			
5112.10.00	Containing 85% or more by weight of wool or of fine animal hair:			
5112.11.00	Of a weight not exceeding 200 g/m <sup>2</sup>	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



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	5%	kg	654.92

## 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.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>52.01</b>	<b>Cotton, not carded or combed.</b>			
5201.00.10	Sea Island cotton	5%	kg	263.11
5201.00.90	Other	5%	kg	263.19
<b>52.02</b>	<b>Cotton waste (including yarn waste and garnetted stock).</b>			
5202.10.00	Yarn waste (including thread waste) Other:	5%	kg	263.31
5202.91.00	Garnetted stock	5%	kg	263.32
5202.99.00	Other	5%	kg	263.39
<b>5203.00.00</b>	<b>Cotton, carded or combed.</b>	5%	kg	263.4
<b>52.04</b>	<b>Cotton sewing thread, whether or not put up for retail sale.</b>			
	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>52.05</b>	<b>Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.</b>			
	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	651.331
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	651.331
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	651.331
5205.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	5%	kg	651.331
	Single yarn, of combed fibres:			
5205.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	kg	651.332
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	651.332
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	651.332
5205.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not	5%	kg	651.332

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
5205.26.00	exceeding 80 metric number) Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5%	kg	651.332
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	651.332
5205.28.00	Measuring less than 83.33 decitex (exceeding 120 metric number)	5%	kg	651.332
5205.31.00	Multiple (folded) or cabled yarn, of uncombed fibres: Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	kg	651.333
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	651.333
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	651.333
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	651.333
5205.35.00	Measuring per single yarn less than 125 decitex(exceeding 80 metric number per single yarn)	5%	kg	651.333
5205.41.00	Multiple (folded) or cabled yarn, of combed fibres: Measuring per single yarn 714.29 decitex or more (not exceeding 14	5%	kg	651.334

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
5205.42.00	metric number per single yarn) 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	651.334
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	651.334
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	651.334
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	651.334
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	651.334
5205.48.00	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5%	kg	651.334
<b>52.06</b>	<b>Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale).</b>			
	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	651.341

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
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	651.341
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	651.341
5206.15.00	Measuring less than 125 decitex (exceeding 80 metric number) Single yarn, of combed fibres:	5%	kg	651.341
5206.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	kg	651.342
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	651.342
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	651.342
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	651.342
5206.25.00	Measuring less than 125 decitex (exceeding 80 metric number) Multiple (folded) or cabled yarn, of uncombed fibres:	5%	kg	651.342
5206.31.00	Measuring per single yarn 714.29 decitex or more (not exceeding 14	5%	kg	651.343
5206.32.00	metric number per single yarn) Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43	5%	kg	651.343

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
5206.33.00	metric number per single yarn) 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	651.343
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	651.343
5206.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	kg	651.343
5206.41.00	Multiple (folded) or cabled yarn, of combed fibres: Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	kg	651.344
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	651.344
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	651.344
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	651.344
5206.45.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	kg	651.344
<b>52.07</b>	<b>Cotton yarn (other than sewing thread) put up for retail sale.</b>			
5207.10.00	Containing 85% or more by weight	5%	kg	651.31

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
5207.90.00	of cotton Other	5%	kg	651.32
<b>52.08</b>	<b>Woven fabric of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup>.</b>			
	Unbleached:			
5208.11.00	Plain weave, weighing not more than 100 g/m <sup>2</sup> :			
5208.11.10	Of Sea Island cotton	5%	kg and m <sup>2</sup>	652.211
5208.11.90	Other	5%	kg and m <sup>2</sup>	652.212
5208.12.00	Plain weave, weighing more than 100 g/m <sup>2</sup> :			
5208.12.10	Of Sea Island cotton	5%	kg and m <sup>2</sup>	652.213
5208.12.90	Other	5%	kg and m <sup>2</sup>	652.214
5208.13.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.215
5208.19.00	Other fabrics	5%	kg and m <sup>2</sup>	652.219
	Bleached:			
5208.21.00	Plain weave, weighing not more than 100 g/m <sup>2</sup> :			
5208.21.10	Of Sea Island cotton	5%	kg and m <sup>2</sup>	652.311
5208.21.90	Other	5%	kg and m <sup>2</sup>	652.312
5208.22.00	Plain weave, weighing more than 100 g/m <sup>2</sup> :			
5208.22.10	Of Sea Island cotton	5%	kg and m <sup>2</sup>	652.313
5208.22.90	Other	5%	kg and m <sup>2</sup>	652.314
5208.23.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.315
5208.29.00	Other fabrics	5%	kg and m <sup>2</sup>	652.319
	Dyed:			
5208.31.00	Plain weave, weighing not more than 100 g/m <sup>2</sup>	5%	kg and m <sup>2</sup>	652.321

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
5208.32.00	Plain weave, weighing more than 100 g/m <sup>2</sup>	5%	kg and m <sup>2</sup>	652.322
5208.33.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.323
5208.39.00	Other fabrics	5%	kg and m <sup>2</sup>	652.329
	Of yarns of different colours:			
5208.41.00	Plain weave, weighing not more than 100 g/m <sup>2</sup>	5%	kg and m <sup>2</sup>	652.331
5208.42.00	Plain weave, weighing more than 100 g/m <sup>2</sup>	5%	kg and m <sup>2</sup>	652.332
5208.43.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.333
5208.49.00	Other fabrics	5%	kg and m <sup>2</sup>	652.339
	Printed:			
5208.51.00	Plain weave, weighing not more than 100 g/m <sup>2</sup>	5%	kg and m <sup>2</sup>	652.341
5208.52.00	Plain weave, weighing more than 100 g/m <sup>2</sup>	5%	kg and m <sup>2</sup>	652.342
5208.59.00	Other fabrics	5%	kg and m <sup>2</sup>	652.349
<b>52.09</b>	<b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>.</b>			
	Unbleached:			
5209.11.00	Plain weave:			
5209.11.10	Of Sea Island cotton	5%	kg and m <sup>2</sup>	652.221
5209.11.90	Other	5%	kg and m <sup>2</sup>	652.222
5209.12.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.223
209.19.00	Other fabrics	5%	kg and m <sup>2</sup>	652.229
	Bleached:			
5209.21.00	Plain weave:			
5209.21.10	Of Sea Island cotton	5%	kg and m <sup>2</sup>	652.411
5209.21.90	Other	5%	kg and m <sup>2</sup>	652.412



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
5209.22.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.413
5209.29.00	Other fabrics	5%	kg and m <sup>2</sup>	652.419
	Dyed:			
5209.31.00	Plain weave	5%	kg and m <sup>2</sup>	652.421
5209.32.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.422
5209.39.00	Other fabrics	5%	kg and m <sup>2</sup>	652.429
	Of yarns of different colours:			
5209.41.00	Plain weave	5%	kg and m <sup>2</sup>	652.441
5209.42.00	Denim	5%	kg and m <sup>2</sup>	652.43
5209.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.442
5209.49.00	Other fabrics	5%	kg and m <sup>2</sup>	652.449
	Printed:			
5209.51.00	Plain weave	5%	kg and m <sup>2</sup>	652.451
5209.52.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.452
5209.59.00	Other fabrics	5%	kg and m <sup>2</sup>	652.459
<b>52.10</b>	<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup>.</b>			
	Unbleached:			
5210.11.00	Plain weave	5%	kg and m <sup>2</sup>	652.231
5210.19.00	Other fabrics	5%	kg and m <sup>2</sup>	652.239
	Bleached:			
5210.21.00	Plain weave	5%	kg and m <sup>2</sup>	652.511
5210.29.00	Other fabrics	5%	kg and m <sup>2</sup>	652.519
	Dyed:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
5210.31.00	Plain weave	5%	kg and m <sup>2</sup>	652.521
5210.32.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.522
5210.39.00	Other fabrics	5%	kg and m <sup>2</sup>	652.529
	Of yarns of different colours:			
5210.41.00	Plain weave	5%	kg and m <sup>2</sup>	652.531
5210.49.00	Other fabrics	5%	kg and m <sup>2</sup>	652.539
	Printed:			
5210.51.00	Plain weave	5%	kg and m <sup>2</sup>	652.541
5210.59.00	Other fabrics	5%	kg and m <sup>2</sup>	652.549
<b>52.11</b>	<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup>.</b>			
	Unbleached:			
5211.11.00	Plain weave	5%	kg and m <sup>2</sup>	652.241
5211.12.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.242
5211.19.00	Other fabrics	5%	kg and m <sup>2</sup>	652.249
5211.20.00	Bleached	5%	kg and m <sup>2</sup>	652.61
	Dyed:			
5211.31.00	Plain weave	5%	kg and m <sup>2</sup>	652.621
5211.32.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.622
5211.39.00	Other fabrics	5%	kg and m <sup>2</sup>	652.629
	Of yarns of different colours:			
5211.41.00	Plain weave	5%	kg and m <sup>2</sup>	652.641
5211.42.00	Denim	5%	kg and m <sup>2</sup>	652.63
5211.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.642

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
5211.49.00	Other fabrics	5%	kg and m <sup>2</sup>	652.649
	Printed:			
5211.51.00	Plain weave	5%	kg and m <sup>2</sup>	652.651
5211.52.00	3-thread or 4-thread twill, including cross twill	5%	kg and m <sup>2</sup>	652.652
5211.59.00	Other fabrics	5%	kg and m <sup>2</sup>	652.659
<b>52.12</b>	<b>Other woven fabrics of cotton.</b>			
	Weighing not more than 200 g/m <sup>2</sup> :			
5212.11.00	Unbleached	5%	kg and m <sup>2</sup>	652.25
5212.12.00	Bleached	5%	kg and m <sup>2</sup>	652.91
5212.13.00	Dyed	5%	kg and m <sup>2</sup>	652.92
5212.14.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	652.93
5212.15.00	Printed	5%	kg and m <sup>2</sup>	652.94
	Weighing more than 200 g/m <sup>2</sup> :			
5212.21.00	Unbleached	5%	kg and m <sup>2</sup>	652.26
5212.22.00	Bleached	5%	kg and m <sup>2</sup>	652.95
5212.23.00	Dyed	5%	kg and m <sup>2</sup>	652.96
5212.24.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	652.97
5212.25.00	Printed	5%	kg and m <sup>2</sup>	652.98

## CHAPTER 53

## OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN

## AND WOVEN FABRICS OF PAPER YARN

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>53.01</b>	<b>Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).</b>			
5301.10.00	Flax, raw or retted	Free	kg	265.11
5301.20.00	Flax, broken, scutched, hackled or otherwise processed, but not spun:			
5301.21.00	Broken or scutched	Free	kg	265.121
5301.29.00	Other	Free	kg	265.129
5301.30.00	Flax tow and waste	Free	kg	265.13
<b>53.02</b>	<b>True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).</b>			
5302.10.00	True hemp, raw or retted	Free	kg	265.21
5302.90.00	Other	Free	kg	265.29
<b>53.03</b>	<b>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).</b>			
5303.10.00	Jute and other textile bast fibres, raw or retted	Free	kg	264.1
5303.90.00	Other	Free	kg	264.9
<b>[53.04]</b>				

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>5305.00.00</b>	<b>Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis</i> 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).</b>	5%	kg	265.8
<b>53.06</b>	<b>Flax yarn.</b>			
5306.10.00	Single	5%	kg	651.961
5306.20.00	Multiple (folded) or cabled	5%	kg	651.962
<b>53.07</b>	<b>Yarn of jute or of other textile bast fibres of heading 53.03.</b>			
5307.10.00	Single	5%	kg	651.971
5307.20.00	Multiple (folded) or cabled	5%	kg	651.972
<b>53.08</b>	<b>Yarn of other vegetable textile fibres; paper yarn.</b>			
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
<b>53.09</b>	<b>Woven fabrics of flax.</b>			
5309.10.00	Containing 85% or more by weight of flax:			
5309.11.00	Unbleached or bleached	5%	kg and m <sup>2</sup>	654.411
5309.19.00	Other	5%	kg and m <sup>2</sup>	654.419
5309.20.00	Containing less than 85% by weight of flax:			
5309.21.00	Unbleached or bleached	5%	kg and m <sup>2</sup>	654.421
5309.29.00	Other	5%	kg and m <sup>2</sup>	654.429
<b>53.10</b>	<b>Woven fabrics of jute or of other textile bast fibres of heading 53.03.</b>			
5310.10.00	Unbleached	5%	kg and m <sup>2</sup>	654.51
5310.90.00	Other	5%	kg and m <sup>2</sup>	654.59
<b>5311.00.00</b>	<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.</b>	5%	kg and m <sup>2</sup>	654.93

## **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 polymerization 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 of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or algimates.

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 No. 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 No. 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>54.01</b>	<b>Sewing thread of man-made filaments, whether or not put up for retail sale.</b>			
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
<b>54.02</b>	<b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.</b>			
5402.10.00	High tenacity yarn of nylon or other polyamides:			
5402.11.00	Of aramids	5%	kg	651.621
5402.19.00	Other	5%	kg	651.621
5402.20.00	High tenacity yarn of polyesters	5%	kg	651.622
5402.30.00	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	651.591
5402.39.00	Other	5%	kg	651.599
5402.40.00	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:			
5402.44.00	Elastomeric	5%	kg	651.634
5402.45.00	Other, of nylon or other polyamides	5%	kg	651.635
5402.46.00	Other, of polyesters, partially oriented	5%	kg	651.636

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
5402.47.00	Other, of polyesters	5%	kg	651.637
5402.48.00	Other, of polypropylene	5%	kg	651.638
5402.49.00	Other	5%	kg	651.639
5402.50.00	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
5402.60.00	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
<b>54.03</b>	<b>Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.</b>			
5403.10.00	High tenacity yarn of viscose rayon	5%	kg	651.73
5403.30.00	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
5403.40.00	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



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>54.04</b>	<b>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.</b>			
5404.10.00	Monofilament:			
5404.11.00	Elastomeric	5%	kg	651.881
5404.12.00	Other, of polypropylene	5%	kg	651.881
5404.19.00	Other	5%	kg	651.881
5404.90.00	Other	5%	kg	651.889
<b>5405.00.00</b>	<b>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.</b>	5%	kg	651.77
<b>5406.00.00</b>	<b>Man-made filament yarn (other than sewing thread), put up for retail sale.</b>	5%	kg and m <sup>2</sup>	651.78
<b>54.07</b>	<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.</b>			
5407.10.00	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	5%	kg and m <sup>2</sup>	653.11
5407.20.00	Woven fabrics obtained from strip or the like	5%	kg and m <sup>2</sup>	653.12
5407.30.00	Fabrics specified in Note 9 to Section XI	5%	kg and m <sup>2</sup>	653.13
5407.40.00	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:			
5407.41.00	Unbleached or bleached	5%	kg and m <sup>2</sup>	653.141
5407.42.00	Dyed	5%	kg and m <sup>2</sup>	653.142

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
5407.43.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	653.143
5407.44.00	Printed	5%	kg and m <sup>2</sup>	653.144
5407.50.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments:			
5407.51.00	Unbleached or bleached	5%	kg and m <sup>2</sup>	653.151
5407.52.00	Dyed	5%	kg and m <sup>2</sup>	653.152
5407.53.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	653.153
5407.54.00	Printed	5%	kg and m <sup>2</sup>	653.154
5407.60.00	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 m <sup>2</sup>	653.16
5407.69.00	Other	5%	kg and m <sup>2</sup>	653.171
5407.70.00	Other woven fabrics, containing 85% or more by weight of synthetic filaments:			
5407.71.00	Unbleached or bleached	5%	kg and m <sup>2</sup>	653.172
5407.72.00	Dyed	5%	kg and m <sup>2</sup>	653.173
5407.73.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	653.174
5407.74.00	Printed	5%	kg and m <sup>2</sup>	653.175
5407.80.00	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 m <sup>2</sup>	653.181
5407.82.00	Dyed	5%	kg and m <sup>2</sup>	653.182
5407.83.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	653.183
5407.84.00	Printed	5%	kg and m <sup>2</sup>	653.184
5407.90.00	Other woven fabrics:			
5407.91.00	Unbleached or bleached	5%	kg and m <sup>2</sup>	653.191
5407.92.00	Dyed	5%	kg and m <sup>2</sup>	653.192
5407.93.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	653.193
5407.94.00	Printed	5%	kg and m <sup>2</sup>	653.194

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>54.08</b>	<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405.00.00.</b>			
5408.10.00	Woven fabrics obtained from high tenacity yarn of viscose rayon Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:	5%	kg and m <sup>2</sup>	653.51
5408.21.00	Unbleached or bleached	5%	kg and m <sup>2</sup>	653.521
5408.22.00	Dyed	5%	kg and m <sup>2</sup>	653.522
5408.23.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	653.523
5408.24.00	Printed	5%	kg and m <sup>2</sup>	653.524
	Other woven fabrics:			
5408.31.00	Unbleached or bleached	5%	kg and m <sup>2</sup>	653.591
5408.32.00	Dyed	5%	kg and m <sup>2</sup>	653.592
5408.33.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	653.593
5408.34.00	Printed	5%	kg and m <sup>2</sup>	653.594

## CHAPTER 55

### MAN-MADE STAPLE FIBRES

#### Note.

1. Headings Nos. 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 No. 55.03 or 55.04.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>55.01</b>	<b>Synthetic filament tow.</b>			
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	266.691
5501.90.00	Other	5%	kg	266.699
<b>5502.00.00</b>	<b>Artificial filament tow.</b>	5%	kg	267.12
<b>55.03</b>	<b>Synthetic staple fibres, not carded, combed or otherwise processed for spinning.</b>			
5503.10.00	Of nylon or other polyamides:			
5503.11.00	Of aramids	5%	kg	266.511
5503.19.00	Other	5%	kg	266.519
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
<b>55.04</b>	<b>Artificial staple fibres, not carded, combed or otherwise processed for spinning.</b>			
5504.10.00	Of viscose rayon	5%	kg	267.111
5504.90.00	Other	5%	kg	267.119
<b>55.05</b>	<b>Waste (including noils, yarn waste and garneted stock) of man-made fibres.</b>			
5505.10.00	Of synthetic fibres	5%	kg	267.21
5505.20.00	Of artificial fibres	5%	kg	267.22
<b>55.06</b>	<b>Synthetic staple fibres, carded, combed or otherwise processed for spinning.</b>			
5506.10.00	Of nylon or other polyamides	5%	kg	266.71
5506.20.00	Of polyesters	5%	kg	266.72

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
5506.30.00	Acrylic or modacrylic	5%	kg	266.73
5506.90.00	Other	5%	kg	266.79
<b>5507.00.00</b>	<b>Artificial staple fibres, carded, combed or otherwise processed for spinning.</b>	5%	kg	267.13
<b>55.08</b>	<b>Sewing thread of man-made staple fibres, whether or not put up for retail sale.</b>			
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
<b>55.09</b>	<b>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.</b>			
5509.10.00	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
5509.20.00	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
5509.30.00	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
5509.40.00	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
5509.50.00	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	651.841
5509.53.00	Mixed mainly or solely with cotton	5%	kg	651.841
5509.59.00	Other	5%	kg	651.841
5509.60.00	Other yarn, of acrylic or modacrylic staple fibres:			
5509.61.00	Mixed mainly or solely with wool or fine animal hair	5%	kg	651.842
5509.62.00	Mixed mainly or solely with cotton	5%	kg	651.842
5509.69.00	Other	5%	kg	651.842
5509.90.00	Other yarn:			
5509.91.00	Mixed mainly or solely with wool or fine animal hair	5%	kg	651.849
5509.92.00	Mixed mainly or solely with cotton	5%	kg	651.849
5509.99.00	Other	5%	kg	651.849
<b>55.10</b>	<b>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.</b>			
5510.10.00	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
<b>55.11</b>	<b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>55.12</b>	<b>Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.</b>			
5512.10.00	Containing 85% or more by weight of polyester staple fibres:			
5512.11.00	Unbleached or bleached	5%	kg and m <sup>2</sup>	653.211
5512.19.00	Other	5%	kg and m <sup>2</sup>	653.219
5512.20.00	Containing 85% or more by weight of acrylic or Modacrylic staple fibres:			
5512.21.00	Unbleached or bleached	5%	kg and m <sup>2</sup>	653.251
5512.29.00	Other	5%	kg and m <sup>2</sup>	653.259
5512.90.00	Other:			
5512.91.00	Unbleached or bleached	5%	kg and m <sup>2</sup>	653.291
5512.99.00	Other	5%	kg and m <sup>2</sup>	653.299
<b>55.13</b>	<b>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/m<sup>2</sup>.</b>			
5513.10.00	Unbleached or bleached:			
5513.11.00	Of polyester staple fibres, plain weave	5%	kg and m <sup>2</sup>	653.311
5513.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	kg and m <sup>2</sup>	653.312
5513.13.00	Other woven fabrics of polyester staple fibres	5%	kg and m <sup>2</sup>	653.313
5513.19.00	Other woven fabrics	5%	kg and m <sup>2</sup>	653.321

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
5513.20.00	Dyed:			
5513.21.00	Of polyester staple fibres, plain weave	5%	kg and m <sup>2</sup>	653.314
5513.23.00	Other woven fabrics of polyester staple fibres	5%	kg and m <sup>2</sup>	653.316
5513.29.00	Other woven fabrics	5%	kg and m <sup>2</sup>	653.322
5513.30.00	Of yarns of different colours:			
5513.31.00	Of polyester staple fibres, plain weave	5%	kg and m <sup>2</sup>	653.317
5513.39.00	Other woven fabrics	5%	kg and m <sup>2</sup>	653.323
5513.40.00	Printed:			
5513.41.00	Of polyester staple fibres, plain weave	5%	kg and m <sup>2</sup>	653.319
5513.49.00	Other woven fabrics	5%	kg and m <sup>2</sup>	653.329
<b>55.14</b>	<b>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/m<sup>2</sup>.</b>			
5514.10.00	Unbleached or bleached:			
5514.11.00	Of polyester staple fibres, plain weave	5%	kg and m <sup>2</sup>	653.331
5514.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	kg and m <sup>2</sup>	653.332
5514.19.00	Other woven fabrics	5%	kg and m <sup>2</sup>	653.341
5514.20.00	Dyed:			
5514.21.00	Of polyester staple fibres, plain weave	5%	kg and m <sup>2</sup>	653.334
5514.22.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	kg and m <sup>2</sup>	653.335
5514.23.00	Other woven fabrics of polyester staple fibres	5%	kg and m <sup>2</sup>	653.336
5514.29.00	Other woven fabrics	5%	kg and m <sup>2</sup>	653.342
5514.30.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	653.35



<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
5514.40.00	Printed:			
5514.41.00	Of polyester staple fibres, plain weave	5%	kg and m <sup>2</sup>	653.337
5514.42.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	kg and m <sup>2</sup>	653.338
5514.43.00	Other woven fabrics of polyester staple fibres	5%	kg and m <sup>2</sup>	653.339
5514.49.00	Other woven fabrics	5%	kg and m <sup>2</sup>	653.349
<b>55.15</b>	<b>Other woven fabrics of synthetic staple fibres.</b>			
5515.10.00	Of polyester staple fibres:			
5515.11.00	Mixed mainly or solely with viscose rayon stable fibres	5%	kg and m <sup>2</sup>	653.431
5515.12.00	Mixed mainly or solely with man-made filaments	5%	kg and m <sup>2</sup>	653.421
5515.13.00	Mixed mainly or solely with wool or fine animal hair	5%	kg and m <sup>2</sup>	653.411
5515.19.00	Other	5%	kg and m <sup>2</sup>	653.432
5515.20.00	Of acrylic or modacrylic staple fibres:			
5515.21.00	Mixed mainly or solely with man-made filaments	5%	kg and m <sup>2</sup>	653.422
5515.22.00	Mixed mainly or solely with wool or fine animal hair	5%	kg and m <sup>2</sup>	653.412
5515.29.00	Other	5%	kg and m <sup>2</sup>	653.433
5515.90.00	Other woven fabrics:			
5515.91.00	Mixed mainly or solely with man made filaments	5%	kg and m <sup>2</sup>	653.423
5515.99.00	Other	5%	kg and m <sup>2</sup>	653.439
<b>55.16</b>	<b>Woven fabrics of artificial staple fibres.</b>			
5516.10.00	Containing 85% or more by weight of artificial stable fibres:			
5516.11.00	Unbleached or bleached	5%	kg and m <sup>2</sup>	653.61
5516.12.00	Dyed	5%	kg and m <sup>2</sup>	653.62
5516.13.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	653.63
5516.14.00	Printed	5%	kg and m <sup>2</sup>	653.64

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
5516.20.00	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man- made filaments:			
5516.21.00	Unbleached or bleached	5%	kg and m <sup>2</sup>	653.831
5516.22.00	Dyed	5%	kg and m <sup>2</sup>	653.832
5516.23.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	653.833
5516.24.00	Printed	5%	kg and m <sup>2</sup>	653.834
5516.30.00	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 m <sup>2</sup>	653.821
5516.32.00	Dyed	5%	kg and m <sup>2</sup>	653.822
5516.33.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	653.823
5516.34.00	Printed	5%	kg and m <sup>2</sup>	653.824
5516.40.00	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 m <sup>2</sup>	653.811
5516.42.00	Dyed	5%	kg and m <sup>2</sup>	653.812
5516.43.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	653.813
5516.44.00	Printed	5%	kg and m <sup>2</sup>	653.814
5516.90.00	Other:			
5516.91.00	Unbleached or bleached	5%	kg and m <sup>2</sup>	653.891
5516.92.00	Dyed	5%	kg and m <sup>2</sup>	653.892
5516.93.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	653.893
5516.94.00	Printed	5%	kg and m <sup>2</sup>	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 non wovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading No. 34.01, polishes, creams or similar preparations of heading No. 34.05, fabric softeners of heading No. 38.09) where the textile material is present merely as a carrying medium;
- (b) Textile products of heading No. 5811.00;
- (c) Natural or artificial abrasive powder or grain, on a backing of felt or non wovens (heading No. 68.05);
- (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No. 68.14);
- (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV).

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

3. Headings Nos. 56.02 and 56.03 cover respectively felt and non wovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading No. 56.03 also includes non wovens in which plastics or rubber forms the bonding substance.

Headings Nos. 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) Non wovens, 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 non wovens, where the textile material is present merely for reinforcing purposes (Chapter 30 or 40).

4. Heading 56.04 does not cover textile yarn, or strip or the like of heading No. 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>56.01</b>	<b>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.</b>			
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 m <sup>3</sup>	657.711
5601.10.20	Napkins and napkin liners for babies	20%	kg and m <sup>3</sup>	657.711
5601.10.90	Other	20%	kg and m <sup>3</sup>	657.711
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 m <sup>3</sup>	657.712
5601.21.20	Rolls of wadding for cigarette filter tips	5%	kg and m <sup>3</sup>	657.712

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
5601.21.30	Articles of wadding	20%	kg and m <sup>3</sup>	657.712
5601.21.90	Other	5%	kg and m <sup>3</sup>	657.712
5601.22.00	Of man-made fibres:			
5601.22.10	Wadding for use in the manufacture of sanitary towels and tampons	5%	kg and m <sup>3</sup>	657.713
5601.22.20	Rolls of wadding for cigarette filter tips	5%	kg and m <sup>3</sup>	657.713
5601.22.30	Articles of wadding	20%	kg and m <sup>3</sup>	657.713
5601.22.90	Other	5%	kg and m <sup>3</sup>	657.713
5601.29.00	Other:			
5601.29.10	Wadding for use in the manufacture of sanitary towels and tampons	5%	kg and m <sup>3</sup>	657.714
5601.29.20	Rolls of wadding for cigarette filter tips	5%	kg and m <sup>3</sup>	657.714
5601.29.30	Articles of wadding	20%	kg and m <sup>3</sup>	657.714
5601.29.90	Other	5%	kg and m <sup>3</sup>	657.714
5601.30.00	Textile flock and dust and mill neps	5%	kg and m <sup>3</sup>	657.719
<b>56.02</b>	<b>Felt, whether or not impregnated, coated, covered or laminated.</b>			
5602.10.00	Needleloom felt and stitch-bonded fibre fabrics	5%	kg and m <sup>3</sup>	657.11
5602.20.00	Other felt, not impregnated, coated, covered or laminated:			
5602.21.00	Of wool or fine animal hair	5%	kg and m <sup>3</sup>	657.121
5602.29.00	Of other textile materials	5%	kg and m <sup>3</sup>	657.129
5602.90.00	Other	5%	kg and m <sup>3</sup>	657.19
<b>56.03</b>	<b>Nonwovens, whether or not impregnated, coated, covered or laminated.</b>			
5603.10.00	Of man-made filaments:			
5603.11.00	Weighing not more than 25 g/m <sup>2</sup>	5%	kg and m <sup>2</sup>	657.21

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
5603.12.00	Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	5%	kg and m <sup>2</sup>	657.22
5603.13.00	Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	5%	kg and m <sup>2</sup>	657.23
5603.14.00	Weighing more than 150 g/m <sup>2</sup>	5%	kg and m <sup>2</sup>	657.24
5603.90.00	Other:			
5603.91.00	Weighing not more than 25 g/m <sup>2</sup>	5%	kg and m <sup>2</sup>	657.25
5603.92.00	Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	5%	kg and m <sup>2</sup>	657.26
5603.93.00	Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	5%	kg and m <sup>2</sup>	657.27
5603.94.00	Weighing more than 150 g/m <sup>2</sup>	5%	kg and m <sup>2</sup>	657.28
<b>56.04</b>	<b>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 5405.00, impregnated, coated, covered or sheathed with rubber or plastics.</b>			
5604.10.00	Rubber thread and cord, textile covered	5%	kg and m <sup>3</sup>	657.81
5604.90.00	Other	5%	kg and m <sup>3</sup>	657.89
<b>5605.00.00</b>	<b>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 5405.00.00, combined with metal in the form of thread, strip or powder or covered with metal.</b>	5%	kg and m <sup>3</sup>	651.91
<b>5606.00.00</b>	<b>Gimped yarn, and strip and the like of heading No. 54.04 or 5405.00.00, gimped (other than those of heading No. 5605.00.00 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.</b>	5%	kg and m <sup>3</sup>	656.31
<b>56.07</b>	<b>Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated,</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	<b>coated, covered or sheathed with rubber or plastics.</b>			
5607.20.00	Of sisal or other textile fibres of the genus <i>Agave</i> :			
5607.21.00	Binder or baler twine	15%	kg and m <sup>3</sup>	657.511
5607.29.00	Other:			
5607.29.10	Other twine and ropes	15%	kg and m <sup>3</sup>	657.511
5607.29.90	Other	5%	kg and m <sup>3</sup>	657.511
5607.40.00	Of polyethylene or polypropylene:			
5607.41.00	Binder or baler twine	15%	kg and m <sup>3</sup>	657.512
5607.49.00	Other:			
5607.49.10	Twine and ropes	15%	kg and m <sup>3</sup>	657.512
5607.49.90	Other	5%	kg and m <sup>3</sup>	657.512
5607.50.00	Of other synthetic fibres:			
5607.50.10	Twine and ropes	15%	kg and m <sup>3</sup>	657.513
5607.50.90	Other	5%	kg and m <sup>3</sup>	657.513
5607.90.00	Other:			
5607.90.10	Of jute	15%	kg and m <sup>3</sup>	657.519
5607.90.9 0	Other	5%	kg and m <sup>3</sup>	657.519
<b>56.08</b>	<b>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.</b>			
5608.10.00	Of man-made textile materials:			
5608.11.00	Made up fishing nets	5%	kg and m <sup>3</sup>	657.521
5608.19.00	Other:			
5608.19.10	Net shopping bags	20%	kg and m <sup>3</sup>	657.522
5608.19.90	Other	5%	kg and m <sup>3</sup>	657.523
5608.90.00	Other:			
5608.90.10	Made up fishing nets	5%	kg and m <sup>3</sup>	657.524

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
5608.90.20	Net shopping bags	20%	kg and m <sup>3</sup>	657.525
5608.90.90	Other	5%	kg and m <sup>3</sup>	657.529
<b>5609.00.00</b>	<b>Articles of yarn, strip or the like of heading No. 54.04 or 5405.00.00, twine, cordage, rope or cables, not elsewhere specified or included.</b>	20%	kg and m <sup>3</sup>	657.59

## CHAPTER 57

### CARPETS AND OTHER TEXTILE FLOOR COVERINGS

#### Notes.

1. For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2. This Chapter does not cover floor covering underlays.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>57.01</b>	<b>Carpets and other textile floor coverings, knotted, whether or not made up.</b>			
5701.10.00	Of wool or fine animal hair	20%	kg and m <sup>2</sup>	659.21
5701.90.00	Of other textile materials	20%	kg and m <sup>2</sup>	659.29
<b>57.02</b>	<b>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.</b>			
5702.10.00	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	20%	kg and m <sup>2</sup>	659.3
5702.20.00	Floor coverings of coconut fibres (coir)	20%	kg and m <sup>2</sup>	659.591



<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
5702.30.00	Other, of pile construction, not made up:			
5702.31.00	Of wool or fine animal hair	20%	kg and m <sup>2</sup>	659.511
5702.32.00	Of man-made textile materials	20%	kg and m <sup>2</sup>	659.521
5702.39.00	Of other textile materials	20%	kg and m <sup>2</sup>	659.592
5702.40.00	Other, of pile construction, made up:			
5702.41.00	Of wool or fine animal hair	20%	kg and m <sup>2</sup>	659.512
5702.42.00	Of man-made textile materials	20%	kg and m <sup>2</sup>	659.522
5702.49.00	Of other textile materials	20%	kg and m <sup>2</sup>	659.593
5702.50.00	Other, not of pile construction, not made up	20%	kg and m <sup>2</sup>	659.53
5702.90.00	Other, not of pile construction, made up:			
5702.91.00	Of wool or fine animal hair	20%	kg and m <sup>2</sup>	659.519
5702.92.00	Of man-made textile materials	20%	kg and m <sup>2</sup>	659.529
5702.99.00	Of other textile materials	20%	kg and m <sup>2</sup>	659.599
<b>57.03</b>	<b>Carpets and other textile floor coverings, tufted, whether or not made up.</b>			
5703.10.00	Of wool or fine animal hair	20%	kg and m <sup>2</sup>	659.41
5703.20.00	Of nylon or other polyamides	20%	kg and m <sup>2</sup>	659.42
5703.30.00	Of other man-made textile materials	20%	kg and m <sup>2</sup>	659.43
5703.90.00	Of other textile materials	20%	kg and m <sup>2</sup>	659.49
<b>57.04</b>	<b>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.</b>			
5704.10.00	Tiles, having a maximum surface area of 0.3 m <sup>2</sup>	20%	kg and m <sup>2</sup>	659.611
5704.90.00	Other	20%	kg and m <sup>2</sup>	659.619
<b>5705.00.00</b>	<b>Other carpets and other textile floor coverings, whether or not made up.</b>	20%	kg and m <sup>2</sup>	659.69

## CHAPTER 58

### SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY

#### Notes.

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2. Heading No. 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 No. 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 thread making a halfturn, a complete turn or more to form loops through which weft threads pass.

4. Heading No. 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading No. 56.08.

5. For the purposes of heading No. 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 selvages (woven, gummed or otherwise made) on both edges;
- (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
- (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading No. 58.08.

6. In heading No. 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 No. 5805.00)

7. In addition to the products of heading No. 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.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>58.01</b>	<b>Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06.</b>			
5801.10.00	Of wool or fine animal hair	5%	kg and m <sup>2</sup>	654.35
5801.20.00	Of cotton:			
5801.21.00	Uncut weft pile fabrics	5%	kg and m <sup>2</sup>	652.141
5801.22.00	Cut corduroy	5%	kg and m <sup>2</sup>	652.151
5801.23.00	Other weft pile fabrics	5%	kg and m <sup>2</sup>	652.152
5801.24.00	Warp pile fabrics, épingle (uncut)	5%	kg and m <sup>2</sup>	652.142
5801.25.00	Warp pile fabrics, cut	5%	kg and m <sup>2</sup>	652.153
5801.26.00	Chenille fabrics	5%	kg and m <sup>2</sup>	652.154
5801.30.00	Of man-made fibres:			
5801.31.00	Uncut weft pile fabrics	5%	kg and m <sup>2</sup>	653.911
5801.32.00	Cut corduroy	5%	kg and m <sup>2</sup>	653.931
5801.33.00	Other weft pile fabrics	5%	kg and m <sup>2</sup>	653.932
5801.34.00	Warp pile fabrics, épingle (uncut)	5%	kg and m <sup>2</sup>	653.912
5801.35.00	Warp pile fabrics, cut	5%	kg and m <sup>2</sup>	653.933
5801.36.00	Chenille fabrics	5%	kg and m <sup>2</sup>	653.934
5801.90.00	Of other textile materials	5%	kg and m <sup>2</sup>	654.95
<b>58.02</b>	<b>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.</b>			
5802.10.00	Terry towelling and similar woven terry fabrics, of cotton:			
5802.11.00	Unbleached	5%	kg and m <sup>2</sup>	652.12
5802.19.00	Other	5%	kg and m <sup>2</sup>	652.13
5802.20.00	Terry towelling and similar woven terry fabrics, of other textile materials	5%	kg and m <sup>2</sup>	654.96
5802.30.00	Tufted textile fabrics	5%	kg and m <sup>2</sup>	654.97

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>5803.00.00</b>	<b>Gauze, other than narrow fabrics of heading No. 58.06.</b>	5%	kg and m <sup>2</sup>	654.94
<b>58.04</b>	<b>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 Nos. 60.02 to 60.06.</b>			
5804.10.00	Tulles and other net fabrics	5%	kg and m <sup>2</sup>	656.41
5804.20.00	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
<b>5805.00.00</b>	<b>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.</b>	5%	kg and m <sup>2</sup>	658.91
<b>58.06</b>	<b>Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).</b>			
5806.10.00	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	5%	kg and m <sup>2</sup>	656.11
5806.20.00	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	5%	kg and m <sup>2</sup>	656.12
5806.30.00	Other woven fabrics:			
5806.31.00	Of cotton	5%	kg and m <sup>2</sup>	656.131
5806.32.00	Of man-made fibres	5%	kg and m <sup>2</sup>	656.132
5806.39.00	Of other textile materials	5%	kg and m <sup>2</sup>	656.133
5806.40.00	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	5%	kg and m <sup>2</sup>	656.14

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>58.07</b>	<b>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.</b>			
5807.10.00	Woven	15%	kg	656.21
5807.90.00	Other	15%	kg	656.29
<b>58.08</b>	<b>Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.</b>			
5808.10.00	Braids in the piece	5%	kg	656.321
5808.90.00	Other	5%	kg	656.329
<b>5809.00.00</b>	<b>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 5605.00.00, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.</b>	5%	kg and m <sup>2</sup>	654.91
<b>58.10</b>	<b>Embroidery in the piece, in strips or in motifs.</b>			
5810.10.00	Embroidery without visible ground	5%	kg	656.51
5810.90.00	Other embroidery:			
5810.91.00	Of cotton	5%	kg	656.591
5810.92.00	Of man-made fibres	5%	kg	656.592
5810.99.00	Of other textile materials	5%	kg	656.599
<b>5811.00.00</b>	<b>Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10.</b>	5%	kg and m <sup>2</sup>	657.4

**CHAPTER 59**

**IMPREGNATED, COATED, COVERED OR LAMINATED**

**TEXTILE FABRICS; TEXTILE ARTICLES OF A**

**KIND SUITABLE FOR INDUSTRIAL USE**

**Notes.**

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings Nos. 5803.00 and 58.06, the braids and ornamental trimmings in the piece of heading No. 58.08 and the knitted or crocheted fabrics of headings Nos.60.02 to 60.06.

2. Heading No. 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:
  - (i) 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;
  - (ii) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15oC and 30oC (usually Chapter 39);
  - (iii) 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);
  - (iv) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
  - (v) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
  - (vi) Textile products of heading No. 5811.00;

- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading No. 56.04.

3. For the purposes of heading No. 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading No. 48.14) or on a textile backing (generally heading No. 5907.00).

4. For the purposes of heading No. 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<sup>2</sup>; or
- (ii) Weighing more than 1,500 g/m<sup>2</sup> and containing more than 50% by weight of textile material;
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No. 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 No. 5811.00.

5. Heading No. 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 No. 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No. 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading No. 68.14); or
- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6. Heading No. 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 No. 40.10).

7. Heading No. 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 Nos. 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 humanhair;
- (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
- (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
- (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings Nos. 5908.00 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).

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>59.01</b>	<b>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.</b>			
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
<b>59.02</b>	<b>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>59.03</b>	<b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.</b>			
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
<b>59.04</b>	<b>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.</b>			
5904.10.00	Linoleum	20%	kg and m <sup>2</sup>	659.11
5904.90.00	Other	20%	kg and m <sup>2</sup>	659.19
<b>5905.00.00</b>	<b>Textile wall coverings.</b>	5%	kg and m <sup>2</sup>	657.35
<b>59.06</b>	<b>Rubberised textile fabrics, other than those of heading 59.02.</b>			
5906.10.00	Adhesive tape of a width not exceeding 20 cm	5%	kg	657.331
5906.90.00	Other:			
5906.91.00	Knitted or crocheted	5%	kg and m <sup>2</sup>	657.332
5906.99.00	Other	5%	kg	657.339
<b>5907.00.00</b>	<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.</b>	5%	kg	657.34
<b>5908.00.00</b>	<b>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated.</b>	5%	kg	657.72

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>5909.00.00</b>	<b>Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials.</b>	5%	kg	657.91
<b>5910.00.00</b>	<b>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.</b>	5%	kg	657.92
<b>59.11</b>	<b>Textile products and articles, for technical uses, specified in Note 7 to this Chapter.</b>			
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
5911.30.00	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 <sup>2</sup>	5%	kg	657.732
5911.32.00	Weighing 650 g/m <sup>2</sup> 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

**CHAPTER 60****KNITTED OR CROCHETED FABRICS****Notes.**

1. This Chapter does not cover:

(a) Crochet lace of heading No. 58.04;

(b) Labels, badges or similar articles, knitted or crocheted, of heading No. 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 No. 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.

<b>HEADING NO</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>60.01</b>	<b>Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.</b>			
6001.10.00	"Long pile" fabrics	5%	kg and m <sup>2</sup>	655.11
6001.20.00	Looped pile fabrics:			
6001.21.00	Of cotton	5%	kg and m <sup>2</sup>	655.121
6001.22.00	Of man-made fibres	5%	kg and m <sup>2</sup>	655.122
6001.29.00	Of other textile materials	5%	kg and m <sup>2</sup>	655.129
6001.90.00	Other:			
6001.91.00	Of cotton	5%	kg and m <sup>2</sup>	655.191
6001.92.00	Of man-made fibres	5%	kg and m <sup>2</sup>	655.192
6001.99.00	Of other textile materials	5%	kg and m <sup>2</sup>	655.199

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>60.02</b>	<b>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 No. 60.01.</b>			
6002.40.00	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	5%	kg and m <sup>2</sup>	655.221
6002.90.00	Other	5%	kg and m <sup>2</sup>	655.29
<b>60.03</b>	<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading No. 60.01 or 60.02.</b>			
6003.10.00	Of wool or fine animal hair	5%	kg and m <sup>2</sup>	655.296
6003.20.00	Of cotton	5%	kg and m <sup>2</sup>	655.297
6003.30.00	Of synthetic fibres	5%	kg and m <sup>2</sup>	655.294
6003.40.00	Of artificial fibres	5%	kg and m <sup>2</sup>	655.295
6003.90.00	Other	5%	kg and m <sup>2</sup>	655.299
<b>60.04</b>	<b>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 No. 60.01.</b>			
6004.10.00	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread.	5%	kg and m <sup>2</sup>	655.391
6004.90.00	Other	5%	kg and m <sup>2</sup>	655.399
<b>60.05</b>	<b>Warp knit fabrics (including those made on galloon knitting machines), other than those of headings Nos. 60.01 to 60.04.</b>			
6005.20.00	Of cotton:			
6005.21.00	Unbleached or bleached	5%	kg and m <sup>2</sup>	655.492

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
6005.22.00	Dyed	5%	kg and m <sup>2</sup>	655.493
6005.23.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	655.494
6005.24.00	Printed	5%	kg and m <sup>2</sup>	655.495
6005.30.00	Of synthetic fibres:			
6005.31.00	Unbleached or bleached	5%	kg and m <sup>2</sup>	655.496
6005.32.00	Dyed	5%	kg and m <sup>2</sup>	655.497
6005.33.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	655.498
6005.34.00	Printed	5%	kg and m <sup>2</sup>	655.531
6005.40.00	Of artificial fibres:			
6005.41.00	Unbleached or bleached.	5%	kg and m <sup>2</sup>	655.532
6005.42.00	Dyed	5%	kg and m <sup>2</sup>	655.533
6005.43.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	655.534
6005.44.00	Printed	5%	kg and m <sup>2</sup>	655.535
6005.90.00	Other	5%	kg and m <sup>2</sup>	655.539
<b>60.06</b>	<b>Other knitted or crocheted fabrics.</b>			
6006.10.00	Of wool or fine animal hair	5%	kg and m <sup>2</sup>	655.641
6006.20.00	Of cotton:			
6006.21.00	Unbleached or bleached	5%	kg and m <sup>2</sup>	655.642
6006.22.00	Dyed	5%	kg and m <sup>2</sup>	655.643
6006.23.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	655.644
6006.24.00	Printed	5%	kg and m <sup>2</sup>	655.645
6006.30.00	Of synthetic fibres:			
6006.31.00	Unbleached or bleached	5%	kg and m <sup>2</sup>	655.646
6006.32.00	Dyed	5%	kg and m <sup>2</sup>	655.647
6006.33.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	655.648
6006.34.00	Printed	5%	kg and m <sup>2</sup>	655.649

<b>HEADING NO</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
6606.40.00	Of artificial fibres:			
6006.41.00	Unbleached or bleached	5%	kg and m <sup>2</sup>	655.651
6006.42.00	Dyed	5%	kg and m <sup>2</sup>	655.652
6006.43.00	Of yarns of different colours	5%	kg and m <sup>2</sup>	655.653
6006.44.00	Printed	5%	kg and m <sup>2</sup>	655.654
6006.90.00	Other	5%	kg and m <sup>2</sup>	666.659

**CHAPTER 61**

**ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,  
KNITTED OR CROCHETED**

**Notes.**

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
  - (a) Goods of heading No. 62.12;
  - (b) Worn clothing or other worn articles of heading No. 6309.00; or
  - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).
3. For the purposes of headings Nos. 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:
    - (i) 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 outersurface 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

- (ii) 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:

- (i) morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
  - (ii) 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;
  - (iii) dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
- (i) 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
  - (ii) 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.
  - (iii) 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 No. 61.12.

4. Headings Nos. 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waist band or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimeter in each direction counted on an area measuring at least 10cm x 10cm. Heading No. 61.05 does not cover sleeveless garments.

5. Heading No. 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 No. 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 No. 61.11 and in other headings of this Chapter are to be classified in heading No. 61.11.

7. For the purposes of heading No. 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 foot straps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
  - (i) one garment such as ananorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
  - (ii) 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 No. 6113.00 and in other headings of this Chapter, excluding heading No. 61.11, are to be classified in heading No. 61.13.

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

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

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>61.01</b>	<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.</b>			
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
<b>61.02</b>	<b>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.</b>			
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

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>61.03</b>	<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>			
6103.10.00	Suits:			
6103.10.10	Shirt-jac suits	20%	kg and u	843.211
6103.10.90	Other	20%	kg and u	843.219
6103.20.00	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
6103.30.00	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
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
6103.40.00	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>61.04</b>	<b>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.</b>			
6104.10.00	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
6104.20.00	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
6104.30.00	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
6104.40.00	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
6104.50.00	Skirts and divided skirts:			

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
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
6104.60.00	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
<b>61.05</b>	<b>Men's or boys' shirts knitted or crocheted.</b>			
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
<b>61.06</b>	<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.</b>			
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
<b>61.07</b>	<b>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>			
6107.10.00	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
6107.19.00	Of other textile materials	20%	kg and u	843.819
6107.20.00	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
6107.90.00	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
<b>61.08</b>	<b>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>			
6108.10.00	Slips and petticoats:			
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
6108.20.00	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
6108.30.00	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
6108.90.00	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:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
6108.99.10	Undergarments	20%	kg and u	844.895
6108.99.90	Other	20%	kg and u	844.899
<b>61.09</b>	<b>T-shirts, singlets and other vests, knitted or crocheted.</b>			
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
<b>61.10</b>	<b>Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.</b>			
6110.10.00	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
<b>61.11</b>	<b>Babies' garments and clothing accessories knitted or crocheted.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
6111.90.90	Other	20%	kg and u	845.129
<b>61.12</b>	<b>Track suits, ski suits and swimwear, knitted or crocheted.</b>			
6112.10.00	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	845.92
6112.30.00	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
6112.40.00	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
<b>6113.00.00</b>	<b>Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 5907.00.00.</b>	20%	kg and u	845.24
<b>61.14</b>	<b>Other garments knitted or crocheted.</b>			
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
<b>61.15</b>	<b>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.</b>			
6115.10.00	Graduated compression hosiery (for example, stockings for varicose veins) varicose veins)	20%	kg and 2u	846.23
6115.50.00	Other panty hose and tights:			
6115.21.00	Of synthetic fibres, measuring per single yarn less than 67 decitex	20%	kg and 2u	846.241
6115.22.00	Of synthetic fibres, measuring per single yarn 67 decitex or more	20%	kg and 2u	846.242



<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
6115.29.00	Of other textile materials	20%	kg and 2u	846.249
6115.30.00	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	20%	kg and 2u	846.25
6115.90.00	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
<b>61.16</b>	<b>Gloves, mittens and mitts, knitted or crocheted.</b>			
6116.10.00	Impregnated, coated or covered with plastics or rubber	20%	kg and 2u	846.91
6116.90.00	Other:			
6116.91.00	Of wool or fine animal hair	20%	kg and 2u	846.921
6116.92.00	Of cotton	20%	kg and 2u	846.922
6116.93.00	Of synthetic fibres	20%	kg and 2u	846.923
6116.99.00	Of other textile materials	20%	kg and 2u	846.929
<b>61.17</b>	<b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.</b>			
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	846.992

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
6117.80.90	Other	20%	kg and u	846.991
6117.90.00	Parts	5%	kg and u	846.999

## 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:
  - (i) 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 waist coat 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
  - (ii) 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:

- (i) morning dress, comprising a plain jacket (cut a way) with rounded tails hanging well down at the back and striped trousers;
  - (ii) evening dress (tail coat), 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;
  - (iii) 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:
- (i) 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
  - (ii) 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:
  - (i) 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
  - (ii) 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 60cm, 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.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>62.01</b>	<b>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.</b>			
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
6201.11.00	Of wool or fine animal hair	20%	kg and u	841.11
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
<b>62.02</b>	<b>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.</b>			
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
6202.11.00	Of wool or fine animal hair	20%	kg and u	842.111
6202.12.00	Of cotton	20%	kg and u	842.112
6202.13.00	Of man-made fibres	20%	kg and u	842.113
6202.19.00	Of other textile materials	20%	kg and u	842.119
	Other:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>62.03</b>	<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b> 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:			
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	841.311
6203.31.90	Other	20%	kg and u	841.319
6203.32.00	Of cotton:			
6203.32.10	Shirt-jac suits	20%	kg and u	841.321
6203.32.90	Other	20%	kg and u	841.329
6203.33.00	Of synthetic fibres:			
6203.33.10	Shirt-jac suits	20%	kg and u	841.331

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
6203.33.90	Other	20%	kg and u	841.339
6203.39.00	Of other textile materials:			
6203.39.10	Shirt-jac suits	20%	kg and u	841.391
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
<b>62.04</b>	<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts</b>			
	<b>(other than swimwear).</b>			
	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
6204.69.90	Other	20%	kg and u	842.69
<b>62.05</b>	<b>Men's or boys' shirts.</b>			
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
<b>62.06</b>	<b>Women's or girls' blouses, shirts and shirt-blouses.</b>			
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
<b>62.07</b>	<b>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.</b>			
	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>62.08</b>	<b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.</b>			
	Slips and petticoats:			
6208.11.00	Of man-made fibres	20%	kg and u	842.811
6208.19.00	Of other textile materials:			
6208.19.10	Of cotton	20%	kg and u	842.812
6208.19.90	Of other Nightdresses and pyjamas:	20%	kg and u	842.819
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:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>62.09</b>	<b>Babies' garments and clothing accessories.</b>			
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
<b>62.10</b>	<b>Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 5907.00.00.</b>			
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
<b>62.11</b>	<b>Track suits, ski suits and swimwear; other garments.</b> Swimwear:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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 Other garments, men's or boys':	20%	kg and u	845.81
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 Other garments, women's or girls':	20%	kg and u	845.879
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
<b>62.12</b>	<b>Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b>			
6212.10.00	Brassières	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
<b>62.13</b>	<b>Handkerchiefs.</b>			
6213.20.00	Of cotton	20%	kg and u	846.112
6213.90.00	Of other textile materials	20%	kg and u	846.119
<b>62.14</b>	<b>Shawls, scarves, mufflers, mantillas, veils and the like.</b>			
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
<b>62.15</b>	<b>Ties, bow ties and cravats.</b>			

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
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
<b>6216</b>	<b>Gloves, mittens and mitts.</b>			
6216.00.10	Industrial gloves	10%	kg and u	846.141
6216.00.90	Other	20%	kg and u	846.149
<b>62.17</b>	<b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.</b>			
6217.10.00	Accessories	20%	kg and u	846.191
6217.90.00	Parts	5%	kg	846.199

**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.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	<b>I - OTHER MADE UP TEXTILE ARTICLES</b>			
<b>63.01</b>	<b>Blankets and travelling rugs.</b>			
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
<b>63.02</b>	<b>Bed linen, table linen, toilet linen and kitchen linen.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
6302.93.00	Of man-made fibres	20%	kg	658.482
6302.99.00	Of other textile materials	20%	kg	658.489
<b>63.03</b>	<b>Curtns (including drapes) and interior blinds; curtain or bed valances.</b>			
	Knitted or crocheted:			
6303.12.00	Of synthetic fibres:			
6303.12.10	Curtns (including drapes)	20%	kg and u	658.513
6303.12.90	Other	20%	kg and u	658.514
6303.19.00	Of other textile materials:			
6303.19.10	Curtns (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
<b>63.04</b>	<b>Other furnishing articles, excluding those of heading 94.04.</b>			
	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



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>63.05</b>	<b>Sacks and bags, of a kind used for the packing of goods.</b>			
6305.10.00	Of jute or of other textile bast fibres of heading 53.03	5%	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
<b>63.06</b>	<b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.</b>			
	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	658.23
6306.40.00	Pneumatic mattresses	20%	kg	658.24
	Other:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
6306.91.00	Of cotton	20%	kg	658.291
6306.99.00	Of other textile materials	20%	kg	658.299
<b>63.07</b>	<b>Other made up articles, including dress patterns.</b>			
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
	<b>II – SETS</b>			
<b>6308.00.00</b>	<b>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.</b>	5%	kg	658.99
	<b>III - WORN CLOTHING AND WORN TEXTILES ARTICLES; RAGS</b>			
<b>6309.00.00</b>	<b>Worn clothing and other worn articles.</b>	20%	kg	269.01
<b>63.10</b>	<b>Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.</b>			
6310.10.00	Sorted	Free	kg	269.021
6310.90.00	Other	Free	kg	269.029

**SECTION XII****FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS,  
WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS  
AND PARTS THEREOF; PREPARED FEATHERS AND  
ARTICLES MADE THEREWITH; ARTIFICIAL  
FLOWERS; ARTICLES OF HUMAN HAIR****CHAPTER 64****FOOTWEAR, GAITERS AND THE LIKE;  
PARTS OF SUCH ARTICLES****Notes.**

1. This Chapter does not cover:

- (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
- (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed *or applied to the upper (Section XI)*;
- (c) Worn footwear of heading 6309.00;
- (d) Articles of asbestos (heading 68.12);
- (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21);
- (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, snow board boots, wrestling boots, boxing boots and cycling shoes.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	S ITC REV 4
64.01	<b>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.</b>			

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>S ITC REV 4</b>
6401.10.00	Footwear incorporating a protective metal toe- cap Other footwear:	20%	kg and 2u	851.11
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
<b>64.02</b>	<b>Other footwear with outer soles and uppers of rubber or plastics.</b> 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 Other footwear:	20%	kg and 2u	851.321
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
<b>64.03</b>	<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</b> 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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	S ITC REV 4
	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
	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
<b>64.04</b>	<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.</b>			
	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
<b>64.05</b>	<b>Other footwear.</b>			
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

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>S ITC REV 4</b>
<b>64.06</b>	<b>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.</b>			
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 Other:	5%	kg	851.92
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

## **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.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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



**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.

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>66.01</b>	<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).</b>			
6601.10.00	Garden or similar umbrellas	20%	kg and u	899.411
	Other:	20%		
6601.91.00	Having a telescopic shaft	20%	kg and u	899.412
6601.99.00	Other	20%	kg and u	899.419
<b>6602.00.00</b>	<b>Walking-sticks, seat-sticks, whips, riding-crops and the like.</b>	20%	kg and u	899.42
<b>66.03</b>	<b>Parts, trimmings and accessories of articles of heading 66.01 or 6602.00.00</b>			
6603.20.00	Umbrella frames, including frames mounted on shafts (sticks)	5%	Kg	899.492
6603.90.00	Other	5%	Kg	899.499

**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.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>67.01</b>	<b>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).</b>			
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
<b>67.02</b>	<b>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.</b>			
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
<b>6703.00.00</b>	<b>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.</b>	5%	Kg	899.94
<b>67.04</b>	<b>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.</b>			
	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

**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 No. 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminized or asphalted paper);
- (c) Coated impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones of heading No. 84.42;
- (g) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
- (h) Dental burrs (heading No. 90.18);
- (i) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

- (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) Articles of heading No. 96.02, if made of materials specified in Note 2(b) to Chapter 96, or of heading No. 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 No. 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading No. 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	15%	kg	661.31
68.02	<b>Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 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).</b>			
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
6802.20.00	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
6802.90.00	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
<b>68.03</b>	<b>Worked slate and articles of slate or of agglomerated slate.</b>			
6803.00.10	Trough, reservoirs, basins and sinks	20%	kg	661.321
6803.00.90	Other	5%	kg	661.329
<b>68.04</b>	<b>Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	<b>thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.</b>			
6804.10.00	Millstones and grindstones for milling, grinding or pulping	5%	kg	663.11
6804.20.00	Other millstones, grindstones, grinding wheels and the like:			
6804.21.00	Of agglomerated synthetic or natural diamond	5%	kg	663.121
6804.22.00	Of other agglomerated abrasives or of ceramics	5%	kg	663.122
6804.23.00	Of natural stone	5%	kg	663.123
6804.30.00	Hand sharpening or polishing stones	5%	kg	663.13
<b>68.05</b>	<b>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.</b>			
6805.10.00	On a base of woven textile fabric only	5%	kg	663.21
6805.20.00	On a base of paper or paperboard only	5%	kg	663.22
<b>6805.30.00</b>	<b>On a base of other materials</b>	<b>5%</b>	<b>kg</b>	<b>663.29</b>
<b>68.06</b>	<b>Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No. 68.11 or 68.12 or of Chapter 69.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>68.07</b>	<b>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).</b>			
6807.10.00	In rolls	15%	kg	661.811
6807.90.00	Other	15%	kg	661.819
<b>6808.00.00</b>	<b>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.</b>	15%	kg	661.82
<b>68.09</b>	<b>Articles of plaster or of compositions based on plaster.</b>			
6809.10.00	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
<b>68.10</b>	<b>Articles of cement, of concrete or of artificial stone, whether or not reinforced.</b>			
6810.10.00	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



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
6810.90.00	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
<b>68.11</b>	<b>Articles of asbestos-cement, of cellulose fibre-cement or the like.</b>			
6811.40.00	Containing asbestos	5%	kg	661.834
6811.80.00	Not containing asbestos:			
6811.81.00	Corrugated sheets	5%	kg	661.835
6811.82.00	Other sheets, panels, tiles and similar articles	5%	kg	661.835
6811.83.00	Tubes, pipes and tube or pipe fittings	5%	kg	661.835
6811.89.00	Other articles	5%	kg	661.835
<b>68.12</b>	<b>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.</b>			
6812.80.00	Of crocidolite	5%	kg	663.811
6812.90.00	Other:			
6812.91.00	Clothing, clothing accessories, footwear and headgear	5%	kg	663.812
6812.92.00	Paper, millboard and felt	5%	kg	663.812

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
6812.93.00	Compressed asbestos fibre jointing, in sheets or rolls	5%	kg	663.812
6812.99.00	Other	5%	kg	663.812
<b>68.13</b>	<b>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.</b>			
6813.20.00	Containing asbestos	5%	kg	663.822
6813.80.00	Not containing asbestos:			
6813.81.00	Brake linings and pads	15%	kg	663.823
6813.89.00	Other	5%	kg	663.823
<b>68.14</b>	<b>Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.</b>			
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
<b>68.15</b>	<b>Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.</b>			
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
6815.90.00	Other articles:			
6815.91.00	Containing magnesite, dolomite or chromite	5%	kg	663.38
6815.99.00	Other	5%	kg	663.39

**CHAPTER 69**  
**CERAMIC PRODUCTS**

**Notes.**

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

2. This Chapter does not cover:

- (a) Products of heading No. 28.44;
- (b) Articles of heading No. 68.04;
- (c) Articles of Chapter 71 (for example, imitation jewellery);
- (d) Cermets of heading No. 8113.00;
- (e) Articles of Chapter 82;
- (f) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
- (g) Artificial teeth (heading No. 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 No. 96.06 (for example, buttons) or of heading No. 96.14 (for example, smoking pipes); or
- (m) Articles of Chapter 97 (for example, works of art).

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	<b>I -GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS</b>			
<b>6901.00.00</b>	<b>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.</b>	5%	Kg	662.31
<b>69.02</b>	<b>Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.</b>			
6902.10.00	Containing by weight, singly or together, more than 50% than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub> :			
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 (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) 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
<b>69.03</b>	<b>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.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
6903.20.00	Containing by weight more than 50% of alumina ( $Al_2O_3$ ) or of a mixture or compound of alumina and of silica ( $SiO_2$ )	5%	kg	663.72
6903.90.00	Other	5%	kg	663.79
	<b>II - OTHER CERAMIC PRODUCTS</b>			
<b>69.04</b>	<b>Ceramic building bricks, flooring blocks, support or filler tiles and the like.</b>			
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
<b>69.05</b>	<b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</b>			
6905.10.00	Roofing tiles	15%	kg	662.421
6905.90.00	Other	15%	kg	662.429
<b>6906.00.00</b>	<b>Ceramic pipes, conduits, guttering and pipe fittings.</b>	15%	kg	662.43
<b>69.07</b>	<b>Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.</b>			
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:	5%		

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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	5%	kg and u	662.4491
6907.90.90	Other	5%	kg and u	662.4499
<b>69.08</b>	<b>Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.</b>			
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	5%	kg and m <sup>2</sup>	662.451
6908.10.20	Mosaic cubes and the like	5%	kg and m <sup>2</sup>	662.452
6908.10.90	Other	5%	kg and m <sup>2</sup>	662.453
6908.90.00	Other:	5%		
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	20%	kg and m <sup>2</sup>	662.4591
6908.90.90	Other	5%	kg and m <sup>2</sup>	662.4599
<b>69.09</b>	<b>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.</b>			
6909.10.00	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
6909.19.00	Other	Free	kg	663.913
6909.90.00	Other	Free	kg	663.919
<b>69.10</b>	<b>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</b>			
6910.10.00	Of porcelain or china:			
6910.10.10	Sinks	20%	kg and u	812.211
6910.10.20	Wash basins and wash basin pedestals	20%	kg and u	812.212
6910.10.30	Baths	20%	kg and u	812.213
6910.10.40	Bidets	20%	kg and u	812.214
6910.10.50	Water closet pans (lavatory bowls)	20%	kg and u	812.215
6910.10.60	Flushing cisterns (tanks)	20%	kg and u	812.216
6910.10.70	Urinals	20%	kg and u	812.217
6910.10.80	Complete lavatory sets	20%	kg and u	812.218
6910.10.90	Other	20%	kg and u	812.219
6910.90.00	Other	20%	kg and u	812.29
<b>69.11</b>	<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</b>			
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
<b>69.12</b>	<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.</b>			
6912.00.10	Tableware and kitchenware	20%	kg	666.131
6912.00.90	Other	20%	kg	666.139
<b>69.13</b>	<b>Statuettes and other ornamental ceramic articles.</b>			
6913.10.00	Of porcelain or china	20%	kg	666.21

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
6913.90.00	Other	20%	kg	666.29
<b>69.14</b>	<b>Other ceramic articles.</b>			
6914.10.00	Of porcelain or china	20%	kg	663.991
6914.90.00	Other	20%	kg	663.999

## CHAPTER 70

### GLASS AND GLASSWARE

#### Notes.

1. This Chapter does not cover:

- (a) Goods of heading No. 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 No. 85.44, electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 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 No. 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 Nos. 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 No. 70.06 remain classified in that heading whether or not they have the character of articles.

4. *For the purposes of heading No. 70.19, the expression "glass wool" means:*

- (a) Mineral wools with a silica (SiO<sub>2</sub>) content not less than 60% by weight;
- (b) Mineral wools with a silica (SiO<sub>2</sub>) content less than 60% but with an alkaline oxide (K<sub>2</sub>O or Na<sub>2</sub>O) content exceeding 5% by weight or a boric oxide (B<sub>2</sub>O<sub>3</sub>) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading No. 68.06.

5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

**Subheading Note.**

1. For the purposes of subheadings Nos. 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%.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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.			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
7002.10.00	Balls	5%	kg	664.121
7002.20.00	Rods	5%	kg	664.122
7002.30.00	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 $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	5%	kg	664.124
7002.39.00	Other	5%	kg	664.129
<b>70.03</b>	<b>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>			
7003.10.00	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 m <sup>2</sup>	664.511
7003.19.00	Other	5%	kg and m <sup>2</sup>	664.519
7003.20.00	Wired sheets	5%	kg and m <sup>2</sup>	664.52
7003.30.00	Profiles	5%	kg and m <sup>2</sup>	664.53
<b>70.04</b>	<b>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>			
7004.20.00	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	5%	kg and m <sup>2</sup>	664.31
7004.90.00	Other glass	5%	kg and m <sup>2</sup>	664.39
<b>70.05</b>	<b>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.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
7005.10.00	Non-wired glass, having an absorbent, reflecting or non-reflecting layer	5%	kg and m <sup>2</sup>	664.411
7005.20.00	Other non-wired glass:			
7005.21.00	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	5%	kg and m <sup>2</sup>	664.412
7005.29.00	Other	5%	kg and m <sup>2</sup>	664.419
7005.30.00	Wired glass	5%	kg and m <sup>2</sup>	664.42
<b>7006.00.00</b>	<b>Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.</b>	5%	kg	664.91
<b>70.07</b>	<b>Safety glass, consisting of toughened (tempered) or laminated glass.</b>			
7007.10.00	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	15%	kg	664.711
7007.11.90	Other	5%	kg	664.712
7007.19.00	Other	5%	kg and m <sup>2</sup>	664.719
7007.20.00	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	15%	kg	664.721
7007.21.90	Other	5%	kg	664.722
7007.29.00	Other	5%	kg	664.729
<b>7008.00.00</b>	<b>Multiple-walled insulating units of glass.</b>	5%	kg	664.92

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>70.09</b>	<b>Glass mirrors, whether or not framed, including rear-view mirrors.</b>			
7009.10.00	Rear-view mirrors for vehicles	25%	kg	664.81
7009.90.00	Other:			
7009.91.00	Unframed	15%	kg	664.891
7009.92.00	Framed	5%	kg	664.892
<b>70.10</b>	<b>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.</b>			
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	665.119
7010.90.90	Other	5%	kg and u	665.119
<b>70.11</b>	<b>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.</b>			
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
<b>[70.12]</b>				
<b>70.13</b>	<b>Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18).</b>			
7013.10.00	Of glass-ceramics	20%	kg	665.21

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
7013.20.00	Stemware drinking glasses, other than of glass ceramics:			
7013.22.00	Of lead crystal	25%	kg	665.223
7013.28.00	Other	20%	kg	665.224
7013.30.00	Other drinking glasses, other than of glass ceramics:			
7013.33.00	Of lead crystal	25%	kg	665.225
7013.37.00	Other	20%	kg	665.226
7013.40.00	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 $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	20%	kg	665.232
7013.49.00	Other	20%	kg	665.239
7013.90.00	Other glassware:			
7013.91.00	Of lead crystal	20%	kg	665.291
7013.99.00	Other	20%	kg	665.299
<b>70.14</b>	<b>Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked.</b>			
7014.00.10	Signalling glassware and optical elements of glass, for road motor vehicles	20%	kg	665.951
7014.00.90	Other	5%	kg	665.959
<b>70.15</b>	<b>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.</b>			
7015.10.00	Glasses for corrective spectacles	Free	kg	664.941

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
7015.90.00	Other	5%	kg	664.949
<b>70.16</b>	<b>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.</b>			
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	664.961
7016.90.90	Other	5%	kg	664.969
<b>70.17</b>	<b>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.</b>			
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 $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	Free	kg	665.912
7017.90.00	Other	Free	kg	665.919

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>70.18</b>	<b>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.</b>			
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	20%	kg	665.939
<b>70.19</b>	<b>Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).</b>			
7019.10.00	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
7019.30.00	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
7019.50.00	Other woven fabrics:			
7019.51.00	Of a width not exceeding 30 cm	5%	kg	654.62

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
7019.52.00	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , 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
<b>70.20</b>	<b>Other articles of glass.</b>			
7020.00.10	Industrial articles	5%	kg	665.991
7020.00.20	Glass inners for vacuum flasks or for other vacuum vessels	5%	kg	665.992
7020.00.90	Other	20%	kg	665.999

## 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 Note1(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 a 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 pillboxes, 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.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	<b>I - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES</b>			
<b>71.01</b>	<b>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.</b>			
7101.10.00	Natural pearls:			
7101.10.10	Temporarily strung for convenience of transport	30%	kg	667.111
7101.10.90	Other	30%	kg	667.119
	Cultured pearls:			
7101.21.00	Unworked:			
7101.21.10	Temporarily strung for convenience of transport	30%	kg	667.121
7101.21.90	Other	30%	kg	667.129
7101.22.00	Worked:			
7101.22.10	Temporarily strung for convenience of transport	30%	kg	667.131
7101.22.90	Other	30%	kg	667.139
<b>71.02</b>	<b>Diamonds, whether or not worked, but not mounted or set.</b>			
7102.10.00	Unsorted	30%	kg and carat	667.21
	Industrial:			
7102.21.00	Unworked or simply sawn, cleaved or bruted	30%	kg and carat	277.11
7102.29.00	Other	30%	kg and carat	277.19

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	Non-industrial:			
7102.31.00	Unworked or simply sawn, cleaved or bruted	30%	kg and carat	667.22
7102.39.00	Other	30%	kg and carat	667.29
<b>71.03</b>	<b>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.</b>			
7103.10.00	Unworked or simply sawn or roughly shaped:			
7103.10.10	Temporarily strung for convenience of transport	30%	kg	667.311
7103.10.90	Other	30%	kg	667.319
	Otherwise worked:			
7103.91.00	Rubies, sapphires and emeralds:			
7103.91.10	Temporarily strung for convenience of transport	30%	kg and carat	667.391
7103.91.90	Other	30%	kg and carat	667.392
7103.99.00	Other:			
7103.99.10	Temporarily strung for convenience of transport	30%	kg and carat	667.393
7103.99.90	Other	30%	kg and carat	667.399
<b>71.04</b>	<b>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.</b>			
7104.10.00	Piezo-electric quartz	30%	kg and	667.41

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
7104.20.00	Other, unworked or simply sawn or roughly shaped	30%	carat kg and carat	667.42
7104.90.00	Other	30%	kg and carat	667.49
<b>71.05</b>	<b>Dust and powder of natural or synthetic precious or semi-precious stones.</b>			
7105.10.00	Of diamonds	5%	kg and carat	277.211
7105.90.00	Other	5%	kg	277.219
	<b>II - PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL</b>			
<b>71.06</b>	<b>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.</b>			
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
<b>7107.00.00</b>	<b>Base metals clad with silver, not further worked than semi-manufactured.</b>	5%	kg	681.12
<b>71.08</b>	<b>Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.</b>			
	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
7108.20.00	Monetary	5%	kg	971.015
<b>7109.00.00</b>	<b>Base metals or silver, clad with gold, not further worked than semi-manufactured.</b>	5%	kg	971.02
<b>71.10</b>	<b>Platinum, unwrought or in semi-manufactured forms, or in powder form.</b>			
	Platinum:			
7110.11.00	Unwrought or in powder form	5%	kg	681.23
7110.19.00	Other Palladium:	5%	kg	681.251
7110.21.00	Unwrought or in powder form	5%	kg	681.241
7110.29.00	Other Rhodium:	5%	kg	681.252
7110.31.00	Unwrought or in powder form	5%	kg	681.242
7110.39.00	Other Iridium, osmium and ruthenium:	5%	kg	681.253
7110.41.00	Unwrought or in powder form	5%	kg	681.243
7110.49.00	Other	5%	kg	681.259
<b>7111.00.00</b>	<b>Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.</b>	5%	kg	681.22
<b>71.12</b>	<b>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.</b>			
7112.30.00	Ash containing precious metal or precious metal compounds Other:	5%	kg	971.031
7112.91.00	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	5%	kg	971.032

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
7112.92.00	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metal	5%	kg	289.21
7112.99.00	Other	5%	kg	289.29
	<b>III - JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES</b>			
<b>71.13</b>	<b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.</b> 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	30%	kg	897.311
7113.19.00	Of other precious metal, whether or not plated or clad with precious metal:			
7113.19.10	Of gold	30%	kg	897.312
7113.19.90	Other	30%	kg	897.313
7113.20.00	Of base metal clad with precious metal	30%	kg	897.314
<b>71.14</b>	<b>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.</b> Of precious metal whether or not plated or clad with precious metal:			
7114.11.00	Of silver, whether or not plated or clad with Other precious metal	30%	kg	897.321
7114.19.00	Of other precious metal, whether or not plated or clad with precious metal	30%	kg	897.322
7114.20.00	Of base metal clad with precious metal	30%	kg	897.323
<b>71.15</b>	<b>Other articles of precious metal or of metal clad with precious metal.</b>			
7115.10.00	Catalysts in the form of wire cloth or	5%	kg	897.41



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
7115.90.00	grill, of platinum Other	5%	kg	897.49
<b>71.16</b>	<b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).</b>			
7116.10.00	Of natural or cultured pearls	30%	kg	897.331
7116.20.00	Of precious or semi-precious stones (natural, synthetic or reconstructed)	30%	kg	897.332
<b>71.17</b>	<b>Imitation jewellery.</b>			
	Of base metal, whether or not plated with precious metal:			
7117.11.00	Cuff-links and studs	30%	kg	897.211
7117.19.00	Other	30%	kg	897.219
7117.90.00	Other	30%	kg	897.29
<b>71.18</b>	<b>Coin.</b>			
7118.10.00	Coin (other than gold coin), not being legal tender	Free	kg	961.01
7118.90.00	Other:			
7118.90.10	Gold coin	Free	kg	961.02
7118.90.90	Other	Free	kg	961.09

## 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 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.

## 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 use fully 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 use fully 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 use fully 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; and
- 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 1mm 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 4.75mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75mm 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 600mm 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 15mm but does not exceed 52mm, 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;
- 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 a ternary or quaternary if two or three alloy elements exceed the minimum percentage.

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>72.01</b>	<b>I - PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM</b>			
7201.10.00	<b>Pig iron and spiegeleisen in pigs, blocks or other primary forms.</b> Non-alloy pig iron containing by weight 0.5% or less of	Free	kg	671.21

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
7201.20.00	phosphorous Non-alloy pig iron containing by weight more than 0.5% of phosphorous	Free	kg	671.22
7201.50.00	Alloy pig iron, spiegeleisen:			
7201.50.10	Alloy pig iron	Free	kg	671.231
7201.50.20	Spiegeleisen	Free	kg	671.232
<b>72.02</b>	<b>Ferro-alloys.</b>			
	Ferro-manganese:			
7202.11.00	Containing by weight more than 2% of carbon	Free	kg	671.41
7202.19.00	Other	Free	kg	671.49
	Ferro-silicon:			
7202.21.00	Containing by weight more than 55% of silicon	Free	kg	671.511
7202.29.00	Other	Free	kg	671.519
7202.30.00	Ferro-silico-manganese	Free	kg	671.52
	Ferro-chromium:			
7202.41.00	Containing by weight more than 4% of carbon	Free	kg	671.531
7202.49.00	Other	Free	kg	671.532
7202.50.00	Ferro-silico-chromium	Free	kg	671.54
7202.60.00	Ferro-nickel	Free	kg	671.55
7202.70.00	Ferro-molybdenum	Free	kg	671.591
7202.80.00	Ferro-tungsten and ferro-silico-tungsten	Free	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>72.03</b>	<b>Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum</b>			
	<b>purity by weight of 99.94%, in lumps, pellets or similar forms.</b>			
7203.10.00	Ferrous products obtained by direct reduction of iron ore	10%	kg	671.331
7203.90.00	Other	Free	kg	671.339
<b>72.04</b>	<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</b>			
7204.10.00	Waste and scrap of cast iron	Free	kg	282.1
	Waste and scrap of alloy steel:			
7204.21.00	Of stainless steel	Free	kg	282.21
7204.29.00	Other	Free	kg	282.29
7204.30.00	Waste and scrap of tinned iron or steel	Free	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	Free	kg	282.32
7204.49.00	Other	Free	kg	282.39
7204.50.00	Remelting scrap ingots	Free	kg	282.33
<b>72.05</b>	<b>Granules and powders, of pig iron, spiegeleisen, iron or steel.</b>			
7205.10.00	Granules	Free	kg	671.31
	Powders:			
7205.21.00	Of alloy steel	Free	kg	671.321
7205.29.00	Other	Free	kg	671.329
	<b>II - IRON AND NON-ALLOY STEEL</b>			

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>72.06</b>	<b>Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).</b>			
7206.10.00	Ingots:			
7206.10.10	Of iron	Free	kg	672.411
7206.10.20	Of non-alloy steel	Free	kg	672.412
7206.90.00	Other:			
7206.90.10	Of iron	Free	kg	672.451
7206.90.90	Of non-alloy steel	Free	kg	672.459
<b>72.07</b>	<b>Semi-finished products of iron or non-alloy steel.</b>			
	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
<b>72.08</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	<b>mm or more, hot-rolled, not clad, plated or coated.</b>			
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	673.211
7208.10.90	Other	5%	kg	673.211
	Other, in coils, not further worked than hot- rolled, pickled:			
7208.25.00	Of a thickness of 4.75 mm or more	5%	kg	673.212
7208.26.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	kg	673.212
7208.27.00	Of a thickness of less than 3 mm	5%	kg	673.212
	Other, in coils, not further worked than hot- rolled:			
7208.36.00	Of a thickness exceeding 10 mm	5%	kg	673.213
7208.37.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	kg	673.213
7208.38.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	kg	673.213
7208.39.00	Of a thickness of less than 3 mm	5%	kg	673.213
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	673.241
7208.40.90	Other	5%	kg	673.241
	Other, not in coils, not further worked than hot- rolled :			
7208.51.00	Of a thickness exceeding 10 mm	5%	kg	673.242
7208.52.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	kg	673.242
7208.53.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	kg	673.242
7208.54.00	Of a thickness of less than 3 mm	5%	kg	673.242
7208.90.00	Other:			
7208.90.10	Of a thickness of less than 3 mm	5%	kg	673.511

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
7208.90.90	Other	5%	kg	673.519
<b>72.09</b>	<b>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.</b>			
	In coils, not further worked than cold-rolled (cold-reduced):			
7209.15.00	Of a thickness of 3mm or more	5%	kg	673.411
7209.16.00	Of a thickness exceeding 1 mm but less than 3 mm	5%	kg	673.412
7209.17.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	kg	673.413
7209.18.00	Of a thickness of less than 0.5 mm	5%	kg	673.414
	Not in coils, not further worked than cold-rolled (cold reduced):			
7209.25.00	Of a thickness of 3 mm or more	5%	kg	673.461
7209.26.00	Of a thickness exceeding 1 mm but less than 3 mm	5%	kg	673.462
7209.27.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	kg	673.463
7209.28.00	Of a thickness of less than 0.5 mm	5%	kg	673.464
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
<b>72.10</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.</b>			
	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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 Otherwise plated or coated with zinc:	5%	kg	674.119
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	5%	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 Plated or coated with aluminium:	5%	kg	674.42
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



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
7210.90.20	Of a thickness of less than 3 mm, other	5%	kg	674.442
7210.90.90	Other	5%	kg	674.449
<b>72.11</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.</b> 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	673.271
7211.14.00	Other, of a thickness of 4.75 mm or more	5%	kg	673.279
7211.19.00	Other:			
7211.19.10	Of a thickness of less than 3 mm	5%	kg	673.291
7211.19.90	Other	5%	kg	673.299
7211.23.00	Not further worked than cold-rolled (cold-reduced): Containing by weight less than 0.25% of carbon:			
7211.23.10	Of a thickness of less than 3 mm	5%	kg	673.491
7211.23.90	Other	5%	kg	673.492
7211.29.00	Other:			
7211.29.10	Of a thickness of less than 3 mm	5%	kg	673.493
7211.29.90	Other	5%	kg	673.499
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
<b>72.12</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>72.13</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</b>			
7213.10.00	Containing indentations, ribs,			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	grooves or other deformations produced during the rolling process:			
7213.10.10	Of iron	5%	kg	676.111
7213.10.90	Of non-alloy steel	10%	kg	676.112
7213.20.00	Other, of free-cutting steel	10%	kg	676.12
	Other:			
7213.91.00	Of circular cross-section measuring less than 14 mm in diameter:			
7213.91.10	Of iron	5%	kg	676.191
7213.91.90	Of non-alloy steel	10%	kg	676.192
7213.99.00	Other:			
7213.99.10	Of iron	5%	kg	676.193
7213.99.90	Of non-alloy steel	10%	kg	676.194
<b>72.14</b>	<b>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.</b>			
7214.10.00	Forged:			
7214.10.10	Of iron	5%	kg	676.431
7214.10.20	Of non-alloy steel	5%	kg	676.432
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	676.211
7214.20.90	Of non-alloy steel	10%	kg	676.212
7214.30.00	Other, of free-cutting steel	10%	kg	676.22
	Other:			
7214.91.00	Of rectangular (other than square) cross-section:			
7214.91.10	Of iron	5%	kg	676.291

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
7214.91.90	Of non-alloy steel	10%	kg	676.292
7214.99.00	Other:			
7214.99.10	Of iron	5%	kg	676.293
7214.99.90	Of non-alloy steel	10%	kg	676.294
<b>72.15</b>	<b>Other bars and rods of iron or non-alloy steel.</b>			
7215.10.00	Of free-cutting steel, not further worked than cold-formed or cold-finished	5%	kg	676.31
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	676.441
7215.90.90	Of non-alloy steel	5%	kg	676.449
<b>72.16</b>	<b>Angles, shapes and sections of iron or non-alloy steel.</b>			
7216.10.00	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm:	5%	kg	676.811
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

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
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
<b>72.17</b>	<b>Wire of iron or non-alloy steel.</b>			
7217.10.00	Not plated or coated, whether or not polished:			
7217.10.10	Of iron	5%	kg	678.141
7217.10.90	Of non-alloy steel	10%	kg	678.142
7217.20.00	Plated or coated with zinc	5%	kg	678.151
7217.30.00	Plated or coated with other base metals	5%	kg	678.159
7217.90.00	Other	5%	kg	678.19
	<b>III - STAINLESS STEEL</b>			
<b>72.18</b>	<b>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
7218.10.00	Ingots and other primary forms Other:	5%	kg	672.47
7218.91.00	Of rectangular (other than square) cross-section	5%	kg	672.811
7218.99.00	Other	5%	kg	672.819
<b>72.19</b>	<b>Flat-rolled products of stainless steel, of a width of 600 mm or more.</b> 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 Not further worked than hot-rolled, not in coils:	5%	kg	675.33
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 Not further worked than cold-rolled (cold-reduced):	5%	kg	675.36
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 3 mm	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>72.20</b>	<b>Flat-rolled products of stainless steel, of a width of less than 600 mm.</b>			
	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
<b>7221.00.00</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.</b>	5%	kg	676.15
<b>72.22</b>	<b>Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.</b>			
	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	676.34
7222.30.00	Other bars and rods	5%	kg	676.45
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
<b>7223.00.00</b>	<b>Wire of stainless steel.</b>	5%	kg	678.21
	<b>IV — OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>72.24</b>	<b>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.</b>			
7224.10.00	Ingots and other primary forms	5%	kg	672.49
7224.90.00	Other	5%	kg	672.82
<b>72.25</b>	<b>Flat-rolled products of other alloy steel, of a width of 600 mm or more.</b>			
	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
<b>72.26</b>	<b>Flat-rolled products of other alloy steel, of a width of less than 600 mm.</b>			
	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	675.2
	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	675.74



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>72.27</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</b>			
7227.10.00	Of high speed steel	5%	kg	676.17
7227.20.00	Of silico-manganese steel	5%	kg	676.195
7227.90.00	Other	5%	kg	676.199
<b>72.28</b>	<b>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.</b>			
7228.10.00	Bars and rods, of high speed steel	5%	kg	676.41
7228.20.00	Bars and rods, of silico-manganese steel	5%	kg	676.42
7228.30.00	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	5%	kg	676.299
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
<b>72.29</b>	<b>Wire of other alloy steel.</b>			
7229.20.00	Of silico-manganese steel	5%	kg	678.292
7229.90.00	Other	5%	kg	678.299

## 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.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>73.01</b>	<b>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.</b>			
7301.10.00	Sheet piling	5%	kg	676.861
7301.20.00	Angles, shapes and sections	5%	kg	676.862
<b>73.02</b>	<b>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.</b>			
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 plates	5%	kg	677.093
7302.90.00	Other	5%	kg	677.099
<b>7303.00.00</b>	<b>Tubes, pipes and hollow profiles, of cast iron.</b>	5%	kg	679.11

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>73.04</b>	<b>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.</b> Line pipe of a kind used for oil or gas pipelines:			
7304.11.00	Of stainless steel	5%	kg	679.121
7304.19.00	Other	5%	kg	679.129
	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	679.132
7304.24.00	Other, of stainless steel	5%	kg	679.133
7304.29.00	Other	5%	kg	679.139
	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
<b>73.05</b>	<b>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.</b> Line pipe of a kind used for oil or gas pipelines:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>73.06</b>	<b>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.</b>			
	Line pipe of a kind used for oil or gas pipelines:			
7306.11.00	Welded, of stainless steel	5%	kg	679.411
7306.19.00	Other	5%	kg	679.419
	Casing and tubing of a kind used in drilling for oil or gas:			
7306.21.00	Welded, of stainless steel	5%	kg	679.421
7306.29.00	Other	5%	kg	679.429
7306.30.00	Other, welded, of circular cross-section, of iron or non-alloy steel	5%	kg	679.431
7306.40.00	Other, welded, of circular cross-section, of stainless steel	5%	kg	679.432
7306.50.00	Other, welded, of circular cross-section, of other alloy steel	5%	kg	679.433
	Other, welded, of non-circular cross-section:			
7306.61.00	Of square or rectangular cross-section	5%	kg	679.441
7306.69.00	Of other non-circular cross-section	5%	kg	679.449
7306.90.00	Other	5%	kg	679.49
<b>73.07</b>	<b>Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.</b>			
	Cast fittings:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>73.08</b>	<b>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.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>7309</b>	<b>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.</b>			
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
<b>73.10</b>	<b>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.</b>			
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
<b>7311.00.00</b>	<b>Containers for compressed or liquefied gas, of iron or steel.</b>	5%	kg	692.43
<b>73.12</b>	<b>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.</b>			
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	5%	kg	693.113
7312.90.00	Other	5%	kg	693.119

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>7313</b>	<b>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.</b>			
7313.00.10	Barbed wire, of iron or steel	15%	kg	693.21
7313.00.90	Other	15%	kg	693.29
<b>7314</b>	<b>Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.</b>			
	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 cm <sup>2</sup> or more:			
7314.20.10	Grill	15%	kg	693.521
7314.20.90	Other	15%	kg	693.529
	Other grill, netting and fencing, welded at the intersection:			
7314.31.00	Plated or coated with zinc:			
7314.31.10	Grill	15%	kg	693.531
7314.31.90	Other	15%	kg	693.532
7314.39.00	Other	15%	kg	693.539
	Other cloth, grill, netting and fencing:			
7314.41.00	Plated or coated with zinc:			
7314.41.10	Grill	15%	kg	693.541

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
7314.41.90	Other	15%	kg	693.542
7314.42.00	Coated with plastics:			
7314.42.10	Grill	15%	kg	693.543
7314.42.90	Other	15%	kg	693.544
7314.49.00	Other	15%	kg	693.549
7314.50.00	Expanded metal	5%	kg	693.55
<b>73.15</b>	<b>Chain and parts thereof, of iron or steel.</b>			
	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
<b>7316.00.00</b>	<b>Anchors, grapnels and parts thereof, of iron or steel.</b>	5%	kg	699.61
<b>7317</b>	<b>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.</b>			
7317.00.10	Masonry and roofing nails	5%	kg	694.11
7317.00.20	Other nails	10%	kg	694.12
7317.00.30	Tacks	5%	kg	694.13
7317.00.40	Staples	15%	kg	694.14
7317.00.90	Other	5%	kg	694.19



<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>73.18</b>	<b>Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.</b>			
	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
<b>73.19</b>	<b>Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.</b>			
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	699.319

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>73.20</b>	<b>Springs and leaves for springs, of iron or steel.</b>			
7320.10.00	Leaf-springs and leaves thereof:			
7320.10.10	For road motor vehicles	20%	kg	699.411
7320.10.90	Other	5%	kg	699.412
7320.20.00	Helical springs:			
7320.20.10	For road motor vehicles	20%	kg	699.413
7320.20.90	Other	5%	kg	699.414
7320.90.00	Other:			
7320.90.10	For road motor vehicles	20%	kg	699.415
7320.90.90	Other	5%	kg	699.419
<b>73.21</b>	<b>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.</b>			
	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:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
7321.19.10	Stoves and ranges	20%	kg and u	697.319
7321.19.20	Cookers	20%	kg and u	697.319
7321.19.30	Barbecues	20%	kg and u	697.319
7321.19.90	Other	20%	kg and u	697.319
	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	5%	kg	697.33
<b>73.22</b>	<b>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.</b>			
	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
<b>73.23</b>	<b>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.</b>			
7323.10.00	Iron or steel wool; pot scourers and scouring or polishing 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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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	697.413
7323.93.20	Buckets	20%	kg	697.413
7323.93.30	Dust bins	20%	kg	697.413
7323.93.40	Funnels	20%	kg	697.413
7323.93.50	Watering-cans	20%	kg	697.413
7323.93.60	Clothes hangers	20%	kg	697.413
7323.93.70	Letter boxes	20%	kg	697.413
7323.93.80	Parts	5%	kg	697.413
7323.93.90	Other	20%	kg	697.413
7323.94.00	Of iron (other than cast iron) or steel, enamelled:			
7323.94.10	Baking pans	20%	kg	697.414
7323.94.20	Buckets	20%	kg	697.414
7323.94.30	Dust bins	20%	kg	697.414
7323.94.40	Funnels	20%	kg	697.414
7323.94.50	Watering-cans	20%	kg	697.414
7323.94.60	Clothes hangers	20%	kg	697.414
7323.94.70	Letter boxes	20%	kg	697.414
7323.94.80	Parts	5%	kg	697.414
7323.94.90	Other	20%	kg	697.414
7323.99.00	Other	20%	kg	697.419
<b>73.24</b>	<b>Sanitary ware and parts thereof, of iron or steel.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
7324.90.90	Other	5%	kg	697.519
<b>73.25</b>	<b>Other cast articles of iron or steel.</b>			
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
<b>73.26</b>	<b>Other articles of iron or steel.</b>			
	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

## 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 castor 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 castor 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—

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



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

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

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

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

*(d) Copper-nickel base alloys*

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>7401.00.00</b>	<b>Copper mattes; cement copper (precipitated copper).</b>	5%	kg	283.2
<b>7402.00.00</b>	<b>Unrefined copper; copper anodes for electrolytic refining.</b>	5%	kg	682.11
74.03	<b>Refined copper and copper alloys, unwrought.</b> 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
<b>7404.00.00</b>	<b>Copper waste and scrap.</b>	5%	kg	288.21

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>7405.00.00</b>	<b>Master alloys of copper.</b>	5%	kg	682.13
<b>74.06</b>	<b>Copper powders and flakes.</b>			
7406.10.00	Powders of non-lamellar structure	5%	kg	682.621
7406.20.00	Powders of lamellar structure; flakes	5%	kg	682.622
<b>74.07</b>	<b>Copper bars, rods and profiles.</b>			
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
<b>74.08</b>	<b>Copper wire.</b>			
	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
<b>74.09</b>	<b>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.</b>			
	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	5%	kg	682.525

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
7409.90.00	(cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) Of other copper alloys	5%	kg	682.529
<b>74.10</b>	<b>Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.</b> 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
<b>74.11</b>	<b>Copper tubes and pipes.</b>			
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
<b>74.12</b>	<b>Copper tube or pipe fittings (for example, couplings, elbows, sleeves).</b>			
7412.10.00	Of refined copper	5%	kg	682.725
7412.20.00	Of copper alloys	5%	kg	682.726
<b>7413.00.00</b>	<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.</b>	5%	kg	693.12
[74.14]				

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>74.15</b>	<b>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.</b>			
7415.10.00	Nails and tacks, drawing pins, staples and similar articles Other articles, not threaded:	5%	kg	694.31
7415.21.00	Washers (including spring washers)	5%	kg	694.321
7415.29.00	Other Other threaded articles:	5%	kg	694.329
7415.33.00	Screws; bolts and nuts	5%	kg	694.333
7415.39.00	Other	5%	kg	694.339
[74.16]				
[74.17]				
<b>74.18</b>	<b>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.</b> 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
<b>74.19</b>	<b>Other articles of copper.</b>			
7419.10.00	Chain and parts thereof Other:	5%	kg	699.71

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
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	699.732
7419.99.90	Other	5%	kg	699.739

## 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 castor 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 castor sintered products, of the same forms, which have been subsequently worked after production (other wise 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 - 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
- (ii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.<sup>2</sup> 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. Element Limited Content % By Weight

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>75.01</b>	<b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.</b>			
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
<b>75.02</b>	<b>Unwrought nickel.</b>			
7502.10.00	Nickel, not alloyed	5%	kg	683.11
7502.20.00	Nickel alloys	5%	kg	683.12
<b>7503.00.00</b>	<b>Nickel waste and scrap.</b>	5%	kg	288.22
<b>7504.00.00</b>	<b>Nickel powders and flakes.</b>	5%	kg	683.23
<b>75.05</b>	<b>Nickel bars, rods, profiles and wire.</b>			
	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
<b>75.06</b>	<b>Nickel plates, sheets, strip and foil.</b>			
7506.10.00	Of nickel, not alloyed	5%	kg	683.241
7506.20.00	Of nickel alloys	5%	kg	683.242
<b>75.07</b>	<b>Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</b>			
	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
<b>75.08</b>	<b>Other articles of nickel.</b>			
7508.10.00	Cloth, grill and netting, of nickel	5%	kg	699.751



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
7508.90.00	wire			
7508.90.10	Other: 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

## 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 castor 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 castor 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 an 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	Limited Content % By Weight
Fe + Si (iron plus silicon)	1
Other elements <sup>(1)</sup> , each	0.1 <sup>(2)</sup>

(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.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
76.01	Unwrought aluminium.			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
7601.10.00	Aluminium, not alloyed	5%	kg	684.11
7601.20.00	Aluminium alloys	5%	kg	684.12
<b>7602.00.00</b>	<b>Aluminium waste and scrap.</b>	5%	kg	288.23
<b>76.03</b>	<b>Aluminium powders and flakes.</b>			
7603.10.00	Powders of non-lamellar structure	5%	kg	684.251
7603.20.00	Powders of lamellar structure; flakes	5%	kg	684.252
<b>76.04</b>	<b>Aluminium bars, rods and profiles.</b>			
7604.10.00	Of aluminium, not alloyed	15%	kg	684.211
	Of aluminium alloys:			
7604.21.00	Hollow profiles	15%	kg	684.212
7604.29.00	Other	15%	kg	684.219
<b>76.05</b>	<b>Aluminium wire.</b>			
	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
<b>76.06</b>	<b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.</b>			
	Rectangular (including square):			
	Of aluminium, not alloyed:			
7606.11.00	Flat sheets	5%	kg	684.231
7606.11.20	Corrugated sheets	5%	kg	684.232
	Of aluminium alloys:			
7606.12.00	Flat sheets	5%	kg	684.233
7606.12.20	Corrugated sheets	5%	kg	684.234
	Other:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
7606.91.00	Of aluminium, not alloyed	5%	kg	684.235
7606.92.00	Of aluminium alloys	5%	kg	684.236
<b>76.07</b>	<b>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.</b> 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
<b>76.08</b>	<b>Aluminium tubes and pipes.</b>			
7608.10.00	Of aluminium, not alloyed	15%	kg	684.261
7608.20.00	Of aluminium alloys	15%	kg	684.262
<b>7609.00.00</b>	<b>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).</b>	5%	kg	684.27
<b>76.10</b>	<b>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.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>76.11</b>	<b>Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>			
7611.00.10	Water storage tanks	10%	kg	692.121
7611.00.90	Other	5%	kg	692.129
<b>76.12</b>	<b>Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>			
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:			
7612.90.10	Cans	5%	kg	692.423
7612.90.90	Other	5%	kg	692.429
<b>7613.00.00</b>	<b>Aluminium containers for compressed or liquefied gas.</b>	5%	kg	692.44
<b>76.14</b>	<b>Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.</b>			
7614.10.00	With steel core	5%	kg	693.131
7614.90.00	Other	5%	kg	693.139
<b>76.15</b>	<b>Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	<b>and the like, of aluminium; sanitary ware and parts thereof, or aluminium.</b>			
	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
<b>76.16</b>	<b>Other articles of aluminium.</b>			
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 Other:	5%	kg	694.4
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

**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 castor 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 castor 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.

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 an 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 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**

Elements	Limited 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	0.8
Fe Iron	0.002
S Sulphur	0.002
Sb Antimony	0.005
Sn Tin	0.005
Zn Zinc	0.002
Other (for example Te), each	0.001

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>78.01</b>	<b>Unwrought lead.</b>			
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
<b>7802.00.00</b>	<b>Lead waste and scrap.</b>	5%	kg	288.24
<b>[78.03]</b>				
<b>78.04</b>	<b>Lead plates, sheets, strip and foil; lead powders and flakes.</b>			
	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
<b>[78.05]</b>				

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>78.06</b>	<b>Other articles of lead.</b>			
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

## 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 castor 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 castor 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.

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 an 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.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>79.01</b>	<b>Unwrought zinc.</b>			
7901.11.00	Zinc, not alloyed: 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
<b>7902.00.00</b>	<b>Zinc waste and scrap.</b>	5%	kg	288.25
<b>79.03</b>	<b>Zinc dust, powders and flakes.</b>			
7903.10.00	Zinc dust	5%	kg	686.331

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
7903.90.00	Other	5%	kg	686.339
<b>7904.00.00</b>	<b>Zinc bars, rods, profiles and wire.</b>	5%	kg	686.31
<b>7905.00.00</b>	<b>Zinc plates, sheets, strip and foil.</b>	5%	kg	686.32
<b>[79.06]</b>				
<b>79.07</b>	<b>Other articles of zinc.</b>			
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

## 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 castor 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 castor 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.

(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 an 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 Note.

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

(a) Tin, not alloyed

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

**TABLE — OTHER ELEMENTS**

Element	Limiting Content % By Weight
Bi Bismuth	0.1
Cu Copper	0.4

(b) Tin alloys

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

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>80.01</b>	<b>Unwrought tin.</b>			
8001.10.00	Tin, not alloyed	5%	kg	687.11
8001.20.00	Tin alloys	5%	kg	687.12
<b>8002.00.00</b>	<b>Tin waste and scrap.</b>	5%	kg	288.26
<b>8003.00.00</b>	<b>Tin bars, rods, profiles and wire.</b>	5%	kg	687.2



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
[80.04]				
[80.05]				
[80.06]				
<b>80.07</b>	<b>Other articles of tin.</b>			
8007.00.10	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	5%	kg	699.781
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	699.782
8007.00.30	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	5%	kg	699.783
8007.00.90	Other	5%	kg	699.789

## CHAPTER 81

### OTHER BASE METALS; CERMETS; ARTICLES THEREOF

#### Subheading Note.

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>81.01</b>	<b>Tungsten (wolfram) and articles thereof, including waste and scrap.</b>			
8101.10.00	Powders	5%	kg	689.111
	Other:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8101.94.00	Unwrought tungsten, including bars and rods obtained simply by sintering	5%	kg	689.113
8101.96.00	Wire	5%	kg	699.912
8101.97.00	Waste and scrap	5%	kg	689.114
8101.99.00	Other	5%	kg	699.919
<b>81.02</b>	<b>Molybdenum and articles thereof, including waste and scrap.</b>			
8102.10.00	Powders Other:	5%	kg	689.121
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	699.921
8102.96.00	Wire	5%	kg	699.922
8102.97.00	Waste and scrap	5%	kg	689.124
8102.99.00	Other	5%	kg	699.929
<b>81.03</b>	<b>Tantalum and articles thereof, including waste and scrap.</b>			
8103.20.00	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	5%	kg	689.131
8103.30.00	Waste and scrap	5%	kg	689.132
8103.90.00	Other	5%	kg	699.93
<b>81.04</b>	<b>Magnesium and articles thereof, including waste and scrap.</b>			
	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	5%	kg	699.942

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8104.90.90	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 thereof, of magnesium; hollow bars of magnesium Other	5%	kg	699.949
<b>81.05</b>	<b>Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.</b>			
8105.20.00	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	5%	kg	689.812
8105.30.00	Waste and scrap	5%	kg	689.811
8105.90.00	Other	5%	kg	699.81
<b>8106.00.00</b>	<b>Bismuth and articles thereof, including waste and scrap.</b>	5%	kg	689.92
<b>81.07</b>	<b>Cadmium and articles thereof, including waste and scrap.</b>			
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
<b>81.08</b>	<b>Titanium and articles thereof, including waste and scrap.</b>			
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
<b>81.09</b>	<b>Zirconium and articles thereof, including waste and scrap.</b>			
8109.20.00	Unwrought zirconium; powders	5%	kg	689.841
8109.30.00	Waste and scrap	5%	kg	689.844

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8109.90.00	Other	5%	kg	699.87
<b>81.10</b>	<b>Antimony and articles thereof, including waste and scrap.</b>			
8110.10.00	Unwrought antimony; powders	5%	kg	689.931
8110.20.00	Waste and scrap	5%	kg	689.932
8110.90.00	Other	5%	kg	689.939
<b>8111.00.00</b>	<b>Manganese and articles thereof, including waste and scrap.</b>	5%	kg	689.94
<b>81.12</b>	<b>Beryllium, chromium, germanium, vanadium gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.</b>			
	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	689.951
8112.22.00	Waste and scrap	5%	kg	689.952
8112.29.00	Other	5%	kg	689.959
	Thallium:			
8112.51.00	Unwrought; powders	5%	kg	689.981
8112.52.00	Waste and scrap	5%	kg	689.982
8112.59.00	Other	5%	kg	699.991
	Other:			
8112.92.00	Unwrought; waste and scrap; powders	5%	kg	689.989
8112.99.00	Other	5%	kg	699.999
<b>8113.00.00</b>	<b>Cermets and articles thereof, including waste and scrap.</b>	5%	kg	689.99

**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.

- 2. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>82.01</b>	<b>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.</b>			
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
<b>82.02</b>	<b>Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).</b>			
8202.10.00	Hand saws	5%	kg	695.21
8202.20.00	Band saw blades	5%	kg	695.51
	Circular saw blades (including slitting or slotting saw blades):			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8202.31.00	With working part of steel	5%	kg	695.52
8202.39.00	Other, including parts	5%	kg	695.53
8202.40.00	Chain saw blades	5%	kg	695.54
	Other saw blades:			
8202.91.00	Straight saw blades, for working metal	5%	kg	695.55
8202.99.00	Other	5%	kg	695.59
<b>82.03</b>	<b>Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.</b>			
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
<b>82.04</b>	<b>Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.</b>			
	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
<b>82.05</b>	<b>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</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	<b>frameworks.</b>			
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	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
<b>8206</b>	<b>Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.</b>			
8206.00.10	Household tools	20%	kg	695.71
8206.00.90	Other	5%	kg	695.79
<b>82.07</b>	<b>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</b>			



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	<b>tools.</b>			
	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	695.647
8207.90.00	Other interchangeable tools	5%	kg	695.649
<b>82.08</b>	<b>Knives and cutting blades, for machines or for mechanical appliances.</b>			
8208.10.00	For metal working	5%	kg	695.611
8208.20.00	For wood working	5%	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
<b>8209.00.00</b>	<b>Plates, sticks, tips and the like for tools, unmounted, of cermets.</b>	5%	kg	695.62
<b>82.10</b>	<b>Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.</b>			
8210.00.10	Coffee-mills	20%	kg	697.811

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>82.11</b>	<b>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades thereof.</b>			
8211.10.00	Sets of assorted articles Other:	20%	kg and u	696.81
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
<b>82.12</b>	<b>Razors and razor blades (including razor blade blanks in strips).</b>			
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
<b>8213</b>	<b>Scissors, tailors' shears and similar shears, and blades therefor.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8213.00.10	Tailors' and dressmakers' shears	5%	kg	696.41
8213.00.90	Other	5%	kg	696.49
<b>82.14</b>	<b>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).</b>			
8214.10.00	Paper knives, letter openers, erasing knives, pencil sharpeners and blades thereof	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
<b>82.15</b>	<b>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.</b>			
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

### 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 basemetal (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 75mm, or those having a diameter (including, where appropriate, tyres) exceeding 75mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>83.01</b>	<b>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.</b>			
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
<b>83.02</b>	<b>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.</b>			
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	20%	kg	699.15

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	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
<b>8303.00.00</b>	<b>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.</b>	5%	kg	699.12
<b>83.04</b>	<b>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.</b>			
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
<b>83.05</b>	<b>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.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>83.06</b>	<b>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.</b>			
8306.10.00	Bells, gongs and the like Statuettes and other ornaments:	20%	kg	699.52
8306.21.00	Plated with precious metal	20%	kg	697.821
8306.29.00	Other	20%	kg	697.822
8306.30.00	Photograph, picture or similar frames; mirrors	20%	kg	697.823
<b>83.07</b>	<b>Flexible tubing of base metal, with or without fittings.</b>			
8307.10.00	Of iron or steel	5%	kg	699.511
8307.90.00	Of other base metal	5%	kg	699.519
<b>83.08</b>	<b>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.</b>			
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
<b>83.09</b>	<b>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.</b>			
8309.10.00	Crown corks	15%	kg	699.531
8309.90.00	Other:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8309.90.10	Bottle caps	15%	kg	699.532
8309.90.90	Other	5%	kg	699.539
<b>8310.00.00</b>	<b>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.</b>	20%	kg	699.54
<b>83.11</b>	<b>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.</b>			
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

**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 *hardrubber* (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 basemetal (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.

## **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 basemetals (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, 84.604.61, 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 work piece (unit construction machines, single station), or
- (c) by the automatic transfer of the work piece 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

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.

8. 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 "semi conduct or 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 "semi conductor devices" also covers photo sensitive semi conductor 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 on to 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, semi conductor devices, electronic integrated circuits and flat panel displays.

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 5mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>84.01</b>	<b>Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.</b>			
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
<b>84.02</b>	<b>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.</b>			
	Steam or other vapour generating boilers:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8402.11.00	Watertube boilers with a steam production exceeding 45 tonnes per hour	5%	kg and u	711.111
8402.12.00	Watertube boilers production not exceeding 45 tonnes per hour	5%	kg and u	711.112
8402.19.00	Other vapour generating boilers, including hybrid boilers	5%	kg and u	711.119
8402.20.00	Super-heated water boilers	5%	kg and u	711.12
8402.90.00	Parts	5%	kg and u	711.91
<b>84.03</b>	<b>Central heating boiler other than those of heading 84.02.</b>			
8403.10.00	Boilers	5%	kg and u	812.17
8403.90.00	Parts	5%	Kg	812.19
<b>84.04</b>	<b>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.</b>			
8404.10.00	Auxiliary plant for use with boilers of heading 84.02 or 84.03	5%	kg and u	711.21
8404.20.00	Condensers for steam or other vapour power units	5%	kg and u	711.22
8404.90.00	Parts	5%	kg and u	711.92
<b>84.05</b>	<b>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.</b>			
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	5%	kg	741.71

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8405.90.00	Parts	5%	Kg	741.72
<b>84.06</b>	<b>Steam turbines and other vapour turbines.</b>			
8406.10.00	Turbines for marine propulsion	5%	kg and u	712.11
	Other turbines:			
8406.81.00	Of an output exceeding 40 MW	5%	kg and u	712.191
8406.82.00	Of an output not exceeding 40 MW	5%	kg and u	712.199
8406.90.00	Parts	5%	Kg	712.8
<b>84.07</b>	<b>Spark-ignition reciprocating or rotary internal combustion piston engines.</b>			
8407.10.00	Aircraft engines	5%	kg and u	713.11
	Marine propulsion engines:			
8407.21.00	Outboard motors	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	30%	kg and u	713.213
8407.34.00	Of a cylinder capacity exceeding 1,000 cc	30%	kg and u	713.22
8407.90.00	Other engines	5%	kg and u	713.81
<b>84.08</b>	<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</b>			
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	30%	kg and u	713.23
8408.90.00	Other engines	5%	kg and u	713.82



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>84.09</b>	<b>Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.</b>			
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	30%	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	30%	Kg	713.921
8409.99.20	For marine craft	5%	Kg	713.922
8409.99.90	Other	5%	Kg	713.929
<b>84.10</b>	<b>Hydraulic turbines, water wheels, and regulators therefor.</b>			
	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 10,000kW	5%	kg and u	718.112
8410.13.00	Of a power exceeding 10,000 kW	5%	kg and u	718.113
8410.90.00	Parts, including regulators	5%	kg and u	718.19
<b>84.11</b>	<b>Turbo-jets, turbo-propellers and other gas turbines.</b>			
	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:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>84.12</b>	<b>Other engines and motors.</b>			
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
<b>84.13</b>	<b>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.</b>			
	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	30%	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>84.14</b>	<b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.</b>			
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 125W:			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8414.90.00	Parts	5%	Kg	743.8
<b>84.15</b>	<b>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.</b>			
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 Other:	20%	kg and u	741.551
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
<b>84.16</b>	<b>Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.</b>			
8416.10.00	Furnace burners for liquid fuel	5%	Kg	741.21
8416.20.00	Other furnace burners, including combination burner	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
<b>84.17</b>	<b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric.</b>			
8417.10.00	Furnaces and ovens for the roasting, melting or other heat-treatment of	5%	kg and u	741.36

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	ores, pyrites or of metals			
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
<b>84.18</b>	<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.</b>			
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	25%	kg and u	775.214
8418.21.20	Other, electrical	25%	kg and u	775.215
8418.21.30	Non-electrical	25%	kg and u	775.216
8418.29.00	Other :			
8418.29.10	Electrical	25%	kg and u	775.218
8418.29.20	Non-electrical	25%	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:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
8418.99.00	Other	5%	Kg	741.499
<b>84.19</b>	<b>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.</b> 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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	Dryers:			
8419.31.00	For agricultural products	Free	kg and u	741.84
8419.32.00	For wood, paper pulp, paper or paperboard	5%	kg and u	741.85
8419.39.00	Other	5%	kg and u	741.86
8419.40.00	Distilling or rectifying plant	5%	kg and u	741.73
8419.50.00	Heat exchange units	5%	kg and u	741.74
8419.60.00	Machinery for liquefying air or other gases	5%	kg and u	741.75
	Other machinery, plant and equipment:			
8419.81.00	For making hot drinks or for cooking or heating food	5%	kg and u	741.87
8419.89.00	Other	5%	kg and u	741.89
8419.90.00	Parts	5%	kg	741.9
<b>84.20</b>	<b>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.</b>			
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
<b>84.21</b>	<b>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.</b>			
	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:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8421.21.00	For filtering or purifying water	5%	kg and u	743.61
8421.22.00	For filtering or purifying beverages other than water	5%	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%	kg	743.64
8421.39.00	Other	5%	kg and u	743.69
	Parts:			
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
<b>84.22</b>	<b>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.</b>			
	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	5%	kg and u	745.23



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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	5%	kg and u	745.271
8422.40.00	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	5%	kg and u	745.272
8422.90.00	Parts	5%	kg	745.29
<b>84.23</b>	<b>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.</b>			
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	5%	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 Other weighing machinery:	5%	kg and u	745.312
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 NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>84.24</b>	<b>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.</b>			
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 jet projecting machines	5%	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	745.65
8424.90.00	Parts:			
8424.90.10	Of agricultural sprayers	Free	kg	745.681
8424.90.90	Other	5%	kg	745.689
<b>84.25</b>	<b>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.</b>			
	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:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>84.26</b>	<b>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.</b> Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:			
8426.11.00	Overhead travelling cranes on fixed support	5%	kg and u	744.31
8426.12.00	Mobile lifting frames on tyres and straddle carriers	5%	kg and u	744.32
8426.19.00	Other	5%	kg and u	744.33
8426.20.00	Tower cranes	5%	kg and u	744.34
8426.30.00	Portal or pedestal jib cranes	5%	kg and u	744.35
	Other machinery, self-propelled:			
8426.41.00	On tyres:			
8426.41.10	Sugar cane loading machinery	5%	kg and u	744.371
8426.41.90	Other	5%	kg and u	744.372
8426.49.00	Other	5%	kg and u	744.379
	Other machinery:			
8426.91.00	Designed for mounting on road vehicles	5%	kg and u	744.391
8426.99.00	Other	5%	kg and u	744.399
<b>84.27</b>	<b>Fork-lift trucks; other works trucks fitted with lifting or handling equipment.</b>			
8427.10.00	Self-propelled trucks powered by an electric motor	5%	kg and u	744.11
8427.20.00	Other self-propelled trucks	5%	kg and u	744.12
8427.90.00	Other trucks	5%	kg and u	744.13

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>84.28</b>	<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).</b>			
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	5%	kg and u	744.72
8428.32.00	Other, bucket type	5%	kg and u	744.73
8428.33.00	Other, belt type	5%	kg and u	744.74
8428.39.00	Other	5%	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%	kg and u	744.892
8428.90.00	Other machinery	5%	kg and u	744.899
<b>84.29</b>	<b>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.</b> Bulldozers and angledozers :			
8429.11.00	Track laying	5%	kg and u	723.111
8429.19.00	Other	5%	kg and u	723.119
8429.20.00	Graders and levellers	5%	kg and u	723.12
8429.30.00	Scrapers	5%	kg and u	723.31
8429.40.00	Tamping machines and road rollers:			
8429.40.10	Tamping machines	5%	kg and u	723.331
8429.40.20	Road rollers	5%	kg and u	723.332
	Mechanical shovels, excavators and shovel loaders:			
8429.51.00	Front-end shovel loaders	5%	kg and u	723.21
8429.52.00	Machinery with a 360° revolving superstructure	5%	kg and u	723.22

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8429.59.00	Other	5%	kg and u	723.29
<b>84.30</b>	<b>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.</b>			
8430.10.00	Pile-drivers and pile-extractors	5%	kg and u	723.41
8430.20.00	Snow-ploughs and snow-blowers	5%	kg and u	723.42
	Coal or rock cutters and tunnelling machinery:			
8430.31.00	Self-propelled	5%	kg and u	723.35
8430.39.00	Other	5%	kg and u	723.43
	Other boring or sinking machinery:			
8430.41.00	Self-propelled	5%	kg and u	723.37
8430.49.00	Other	5%	kg and u	723.44
8430.50.00	Other machinery, self-propelled	5%	kg and u	723.39
	Other machinery, not self-propelled:			
8430.61.00	Tamping or compacting machinery	5%	kg and u	723.45
8430.69.00	Other	5%	kg and u	723.47
<b>84.31</b>	<b>Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.</b>			
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:			
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:			
8431.41.00	Buckets, shovels, grabs and grips	5%	kg	723.91
8431.42.00	Bulldozer or angledozer blades	5%	kg	723.92
8431.43.00	Parts for boring or sinking	5%	kg	723.93

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8431.49.00	machinery of subheading 8430.41.00 or 8430.49.00 Other:			
8431.49.10	Of machinery of heading 84.29 or 84.30	5%	kg	723.991
8431.49.90	Other	5%	kg	723.999
<b>84.32</b>	<b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.</b>			
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
<b>84.33</b>	<b>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.</b>			
	Mowers for lawns, parks or sports-grounds:			
8433.11.00	Powered, with the cutting device rotating in a horizontal plane	5%	kg and u	721.211

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8433.19.00	Other	5%	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:			
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	721.236
8433.59.90	Other	Free	kg and u	721.239
8433.60.00	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	kg and u	721.26
8433.90.00	Parts:			
8433.90.10	Of mowers for lawns, parks or sports-grounds of subheadings	5%	kg	721.291
	8433.11.00 and 8433.19.00			
8433.90.90	Other	Free	kg	721.299
<b>84.34</b>	<b>Milking machines and dairy machinery.</b>			
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
<b>84.35</b>	<b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</b>			
8435.10.00	Machinery	5%	kg and u	721.91
8435.90.00	Parts	5%	kg	721.98

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>84.36</b>	<b>Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.</b>			
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
<b>84.37</b>	<b>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.</b>			
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	5%	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	5%	kg	727.199



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>84.38</b>	<b>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.</b>			
8438.10.00	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	5%	kg and u	727.221
8438.20.00	Machinery for the manufacture of confectionery, cocoa or chocolate	5%	kg and u	727.222
8438.30.00	Machinery for sugar manufacture:			
8438.30.10	Grooved rollers, trash plates and scraper tips	10%	kg and u	727.223
8438.30.90	Other	5%	kg and u	727.224
8438.40.00	Brewery machinery	5%	kg and u	727.225
8438.50.00	Machinery for the preparation of meat or poultry	5%	kg and u	727.226
8438.60.00	Machinery for the preparation of fruits, nuts or vegetables	5%	kg and u	727.227
8438.80.00	Other machinery	5%	kg and u	727.229
8438.90.00	Parts:			
8438.90.10	Of the machines of subheading 8438.30.10.	10%	kg	727.291
8438.90.90	Other	5%	kg	727.299
<b>84.39</b>	<b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</b>			
8439.10.00	Machinery for making pulp of fibrous cellulosic material	5%	kg and u	725.11
8439.20.00	Machinery for making paper or paperboard	5%	kg and u	725.121
8439.30.00	Machinery for finishing paper or paperboard	5%	kg and u	725.122
8439.91.00	Parts: Of machinery for making pulp of	5%	kg	725.911

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8439.99.00	fibrous cellulosic material Other	5%	kg	725.919
<b>84.40</b>	<b>Book-binding machinery, including book-sewing machines.</b>			
8440.10.00	Machinery	5%	kg and u	726.81
8440.90.00	Parts	5%	kg	726.89
<b>84.41</b>	<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</b>			
8441.10.00	Cutting machines	5%	kg and u	725.21
8441.20.00	Machines for making bags, sacks or envelopes	5%	kg and u	725.23
8441.30.00	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	5%	kg and u	725.25
8441.40.00	Machines for moulding articles in paper pulp, paper or paperboard	5%	kg and u	725.27
8441.80.00	Other machinery	5%	kg and u	725.29
8441.90.00	Parts	5%	kg	725.99
<b>84.42</b>	<b>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).</b>			
8442.30.00	Machinery, apparatus and equipment	5%	kg and u	726.31
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,	5%	kg	726.35

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	planed, grained or polished).			
<b>84.43</b>	<b>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.</b>			
	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	726.59
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	726.69
	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	751.94

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8443.32.00	Other, capable of connecting to an automatic data processing machine or to a network	5%	kg and u	751.95
8443.39.00	Other Parts and accessories:	5%	kg and u	751.96
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	726.99
8443.99.00	Other	5%	kg	751.97
<b>8444.00.00</b>	<b>Machines for extruding, drawing, texturing or cutting man-made textile materials.</b>	5%	kg and u	724.41
<b>84.45</b>	<b>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.</b> Machines for preparing textile fibres:			
8445.11.00	Carding machines	5%	kg and u	724.421
8445.12.00	Combing machines	5%	kg and u	724.422
8445.13.00	Drawing or roving machines	5%	kg and u	724.423
8445.19.00	Other	5%	kg and u	724.429
8445.20.00	Textile spinning machines	5%	kg and u	724.431
8445.30.00	Textile doubling or twisting machines	5%	kg and u	724.432
8445.40.00	Textile winding (including weft-winding) or reeling machines	5%	kg and u	724.434
8445.90.00	Other	5%	kg and u	724.54
<b>84.46</b>	<b>Weaving machines (looms).</b>			
8446.10.00	For weaving fabrics of a width not exceeding 30 cm	5%	kg and u	724.511

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8446.21.00	For weaving fabrics of a width exceeding 30 cm, shuttle type: Power looms	5%	kg and u	724.512
8446.29.00	Other	5%	kg and u	724.519
8446.30.00	For weaving fabrics of a width exceeding 30 cm, shuttleless type	5%	kg and u	724.513
<b>84.47</b>	<b>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.</b> Circular knitting machines:			
8447.11.00	With cylinder diameter not exceeding 165 mm	5%	kg and u	724.521
8447.12.00	With cylinder diameter exceeding 165 mm	5%	kg and u	724.522
8447.20.00	Flat knitting machines; stitch-bonding machines	5%	kg and u	724.523
8447.90.00	Other	5%	kg and u	724.53
<b>84.48</b>	<b>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).</b> 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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
8448.31.00	Parts and accessories of machines of heading 84.45 or of their auxiliary machinery: 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 Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	5%	kg	724.499
8448.42.00	Reeds for looms, healds and heald-frames	5%	kg	724.672
8448.49.00	Other Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:	5%	kg	724.679
8448.51.00	Sinkers, needles and other articles used in forming stitches	5%	kg	724.681
8448.59.00	Other	5%	kg	724.689
<b>8449.00.00</b>	<b>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.</b>	5%	kg	724.55
<b>84.50</b>	<b>Household or laundry-type washing machines, including machines which both wash and dry.</b> Machines, each of a dry linen capacity not exceeding 10kg			
8450.11.00	Fully-automatic machines:			
8450.11.10	For domestic use	25%	kg and u	775.111

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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	25%	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	25%	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 10kg:			
8450.20.10	For domestic use	20%	kg and u	724.711
8450.20.90	Other	5%	kg and u	724.719
8450.90.00	Parts	5%	kg	724.91
<b>84.51</b>	<b>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.</b>			
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 10 kg	5%	kg and u	775.12
8451.29.00	Other	5%	kg and u	724.73
8451.30.00	Ironing machines and presses(including fusing presses)	5%	kg and u	724.741
8451.40.00	Washing, bleaching or dyeing machines	5%	kg and u	724.742

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8451.50.00	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	5%	kg and u	724.743
8451.80.00	Other machinery	5%	kg and u	724.749
8451.90.00	Parts	5%	kg	724.92
<b>84.52</b>	<b>Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.</b>			
8452.10.00	Sewing machines of the household type Other sewing machines:	5%	kg and u	724.33
8452.21.00	Automatic units	5%	kg and u	724.351
8452.29.00	Other	5%	kg and u	724.359
8452.30.00	Sewing machine needles	5%	kg	724.391
8452.40.00	Furniture, bases and covers for sewing machines and parts thereof	5%	kg	724.392
8452.90.00	Other parts of sewing machines	5%	kg	724.399
<b>84.53</b>	<b>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.</b>			
8453.10.00	Machinery for preparing, tanning or working hides, skins or leather	5%	kg and u	724.81
8453.20.00	Machinery for making or repairing footwear	5%	kg and u	724.83
8453.80.00	Other machinery	5%	kg and u	724.85
8453.90.00	Parts	5%	kg	724.88
<b>84.54</b>	<b>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.</b>			
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



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8454.90.00	Parts	5%	kg	737.19
<b>84.55</b>	<b>Metal-rolling mills and rolls thereof.</b>			
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
<b>84.56</b>	<b>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.</b>			
8456.10.00	Operated by laser or other light or photon beam processes	5%	kg and u	731.11
8456.20.00	Operated by ultrasonic processes	5%	kg and u	731.12
8456.30.00	Operated by electro-discharge processes	5%	kg and u	731.13
8456.90.00	Other	5%	kg and u	731.14
<b>84.57</b>	<b>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.</b>			
8457.10.00	Machining centres	5%	kg and u	731.21
8457.20.00	Unit construction machines (single stations)	5%	kg and u	731.22
8457.30.00	Multi-station transfer machines	5%	kg and u	731.23
<b>84.58</b>	<b>Lathes (including turning centers) for removing metal.</b>			
	Horizontal lathes:			
8458.11.00	Numerically controlled	5%	kg and u	731.31
8458.19.00	Other	5%	kg and u	731.37
	Other lathes:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8458.91.00	Numerically controlled	5%	kg and u	731.35
8458.99.00	Other	5%	kg and u	731.39
<b>84.59</b>	<b>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.</b>			
8459.10.00	Way-type unit head machines	5%	kg and u	731.41
	Other drilling machines:			
8459.21.00	Numerically controlled	5%	kg and u	731.42
8459.29.00	Other	5%	kg and u	731.43
	Other boring-milling machines:			
8459.31.00	Numerically controlled	5%	kg and u	731.44
8459.39.00	Other	5%	kg and u	731.45
8459.40.00	Other boring machines	5%	kg and u	731.46
	Milling machines, knee-type:			
8459.51.00	Numerically controlled	5%	kg and u	731.51
8459.59.00	Other	5%	kg and u	731.52
	Other milling machines:			
8459.61.00	Numerically controlled	5%	kg and u	731.53
8459.69.00	Other	5%	kg and u	731.54
8459.70.00	Other threading or tapping machines	5%	kg and u	731.57
<b>84.60</b>	<b>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.</b>			
	Flat-surfaces grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	0.01 mm:			
8460.11.00	Numerically controlled	5%	kg and u	731.61
8460.19.00	Other	5%	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	5%	kg and u	731.63
8460.29.00	Other	5%	kg and u	731.64
	Sharpening (tool or cutter grinding) machines:			
8460.31.00	Numerically controlled	5%	kg and u	731.65
8460.39.00	Other	5%	kg and u	731.66
8460.40.00	Honing or lapping machines	5%	kg and u	731.67
8460.90.00	Other	5%	kg and u	731.69
<b>84.61</b>	<b>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.</b>			
8461.20.00	Shaping or slotting machines	5%	kg and u	731.71
8461.30.00	Broaching machines	5%	kg and u	731.73
8461.40.00	Gear cutting, gear grinding or gear finishing machines	5%	kg and u	731.75
8461.50.00	Sawing or cutting-off machines	5%	kg and u	731.77
8461.90.00	Other	5%	kg and u	731.79

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>84.62</b>	<b>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.</b>			
8462.10.00	Forging or die-stamping machines (including presses) and hammers Bending, folding, straightening or flattening machines (including presses):	5%	kg and u	733.11
8462.21.00	Numerically controlled	5%	kg and u	733.12
8462.29.00	Other Shearing machines (including presses), other than combined punching and shearing machines:	5%	kg and u	733.13
8462.31.00	Numerically controlled	5%	kg and u	733.14
8462.39.00	Other Punching or notching machines (including presses), including combined punching and shearing machines:	5%	kg and u	733.15
8462.41.00	Numerically controlled	5%	kg and u	733.16
8462.49.00	Other Other:	5%	kg and u	733.17
8462.91.00	Hydraulic presses	5%	kg and u	733.181
8462.99.00	Other	5%	kg and u	733.189
<b>84.63</b>	<b>Other machine-tools for working metal or cermets, without removing material.</b>			
8463.10.00	Draw-benches for bars, tubes, profiles, wire or the like	5%	kg and u	733.91
8463.20.00	Thread rolling machines	5%	kg and u	733.93
8463.30.00	Machines for working wire	5%	kg and u	733.95

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8463.90.00	Other	5%	kg and u	733.99
<b>84.64</b>	<b>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.</b>			
8464.10.00	Sawing machines	5%	kg and u	728.111
8464.20.00	Grinding or polishing machines	5%	kg and u	728.112
8464.90.00	Other	5%	kg and u	728.119
<b>84.65</b>	<b>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.</b>			
8465.10.00	Machines which can carry out different types of machining operations without tool change  between such operations Other:	5%	kg and u	728.121
8465.91.00	Sawing machines	5%	kg and u	728.122
8465.92.00	Planing, milling or moulding (by cutting) machines	5%	kg and u	728.123
8465.93.00	Grinding, sanding or polishing machines	5%	kg and u	728.124
8465.94.00	Bending or assembling machines	5%	kg and u	728.125
8465.95.00	Drilling or morticing machines	5%	kg and u	728.126
8465.96.00	Splitting, slicing or paring machines	5%	kg and u	728.127
8465.99.00	Other	5%	kg and u	728.129
<b>84.66</b>	<b>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.</b>			
8466.10.00	Tool holders and self-opening	5%	kg	735.11

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	dieheads			
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	728.191
8466.92.00	For machines of heading 84.65	5%	kg	728.192
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
<b>84.67</b>	<b>Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.</b>			
	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	778.41
8467.22.00	Saws	5%	kg and u	778.43
8467.29.00	Other	5%	kg and u	778.45
	Other tools:			
8467.81.00	Chain saws	5%	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
<b>84.68</b>	<b>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</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	<b>machines and appliances.</b>			
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
<b>8469.00.00</b>	<b>Typewriters other than printers of heading 84.43; word-processing machines.</b>	5%	kg and u	751.1
<b>84.70</b>	<b>Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines</b>			
	<b>and similar machines, incorporating a calculating device; cash registers.</b>			
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 Other electronic calculating machines:	5%	kg and u	751.21
8470.21.00	Incorporating a printing device	5%	kg and u	751.221
8470.29.00	Other	5%	kg and u	751.222
8470.30.00	Other calculating machines	5%	kg and u	751.229
8470.50.00	Cash registers	5%	kg and u	751.24
8470.90.00	Other	5%	kg and u	751.28
<b>84.71</b>	<b>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.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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	5%	kg and u	752.2
8471.41.00	Other 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	5%	kg and u	752.31
8471.49.00	Other, presented in the form of systems	5%	kg and u	752.32
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	5%	kg and u	752.33
8471.60.00	Input or output units, whether or not containing storage units in the same housing	5%	kg and u	752.6
8471.70.00	Storage units	5%	kg and u	752.7
8471.80.00	Other units of automatic data processing machines	5%	kg and u	752.8
8471.90.00	Other	5%	kg and u	752.9
<b>84.72</b>	<b>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).</b>			
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



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8472.90.00	Other	5%	kg and u	751.99
<b>84.73</b>	<b>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.</b>			
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	759.951
8473.29.00	Other	5%	kg	759.959
8473.30.00	Parts and accessories of the machines of heading 84.71	5%	kg	759.97
8473.40.00	Parts and accessories of the machines of heading 84.72	5%	kg	759.93
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	759.8
<b>84.74</b>	<b>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.</b>			
8474.10.00	Sorting, screening, separating or washing machines	5%	kg and u	728.31
8474.20.00	Crushing or grinding machines	5%	kg and u	728.32

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	Mixing or kneading machines:			
8474.31.00	Concrete or mortar mixers	5%	kg and u	728.331
8474.32.00	Machines for mixing mineral substances with bitumen	5%	kg and u	728.332
8474.39.00	Other	5%	kg and u	728.339
8474.80.00	Other machinery	5%	kg and u	728.34
8474.90.00	Parts	5%	kg	728.39
<b>84.75</b>	<b>Machines for assembling electric or electronic lamps, tubes or valves of flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.</b>			
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
<b>84.76</b>	<b>Automatic beverage-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.</b>			
	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>84.77</b>	<b>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.</b>			
8477.10.00	Injection-moulding machines	5%	kg and u	728.421
8477.20.00	Extruders	5%	kg and u	728.422
8477.30.00	Blow moulding machines	5%	kg and u	728.423
8477.40.00	Vacuum moulding machines and other thermoforming machines	5%	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	5%	kg and u	728.425
8477.59.00	Other	5%	kg and u	728.426
8477.80.00	Other machinery	5%	kg and u	728.429
8477.90.00	Parts	5%	kg	728.52
<b>84.78</b>	<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.</b>			
8478.10.00	Machinery	5%	kg and u	728.43
8478.90.00	Parts	5%	kg	728.53
<b>84.79</b>	<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>84.80</b>	<b>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.</b>			
8480.10.00	Moulding boxes for metal foundry	5%	kg	749.11
8480.20.00	Mould bases	5%	kg	749.12
8480.30.00	Moulding patterns:			
8480.30.10	Of wood	10%	kg	749.131
8480.30.90	Other	5%	kg	749.139
	Moulds for metal or metal carbides:			
8480.41.00	Injection or compression types	5%	kg	749.14
8480.49.00	Other	5%	kg	749.15
8480.50.00	Moulds for glass	5%	kg	749.16
8480.60.00	Moulds for mineral materials	5%	kg	749.17
	Moulds for rubber or plastics:			
8480.71.00	Injection or compression types	5%	kg	749.18
8480.79.00	Other	5%	kg	749.19

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>84.81</b>	<b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.</b>			
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
<b>84.82</b>	<b>Ball or roller bearings.</b>			
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
<b>84.83</b>	<b>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).</b>			
8483.10.00	Transmission shafts (including cam shafts and crank shafts) and cranks:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8483.10.10	For road motor vehicle engines	30%	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	30%	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	30%	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, chains 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	30%	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
8483.40.40	Mill chain sprockets	10%	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	30%	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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	30%	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
<b>84.84</b>	<b>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.</b>			
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
<b>[84.85]</b>				
<b>84.86</b>	<b>Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories</b>			
8486.10.00	Machines and apparatus for the manufacture of boules or wafers	5%	kg and u	728.211

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8486.20.00	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	5%	kg and u	728.212
8486.30.00	Machines and apparatus for the manufacture of flat panel displays	5%	kg and u	728.213
8486.40.00	Machines and apparatus specified in Note 9 (C) to this Chapter	5%	kg and u	728.22
8486.90.00	Parts and accessories	5%	kg and u	728.29
<b>84.87</b>	<b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.</b>			
8487.10.00	Ships' or boats' propellers and blades	5%	kg	749.91
8487.90.00	thereof Other	5%	kg	749.99

## 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 20kg.

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

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, FLASH2PROM") 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 inter connected 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 fibre send 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 loud speaker, 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.

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>85.01</b>	<b>Electric motors and generators (excluding generating sets).</b>			
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 37.5W Other DC motors; DC generators:	5%	kg and u	716.311
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 75kW	5%	kg and u	716.22
8501.33.00	Of an output exceeding 75 kW but not exceeding 375kW	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 Other AC motors, multi-phase:	5%	kg and u	716.312
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 75kW	5%	kg and u	716.314

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8501.53.00	Of an output exceeding 75 kW AC generators (alternators):	5%	kg and u	716.319
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 375kVA	5%	kg and u	716.322
8501.63.00	Of an output exceeding 375 kVA but not exceeding 750kVA	5%	kg and u	716.323
8501.64.00	Of an output exceeding 750 kVA	5%	kg and u	716.324
<b>85.02</b>	<b>Electric generating sets and rotary converters.</b> 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 375kVA	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 Other generating sets:	5%	kg and u	716.514
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
<b>8503.00.00</b>	<b>Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.</b>	5%	kg	716.9
<b>85.04</b>	<b>Electrical transformers, static converters (for example, rectifiers) and inductors.</b>			
8504.10.00	Ballasts for discharge lamps or tubes Liquid dielectric transformers:	5%	kg and u	771.23

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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 Other transformers:	5%	kg and u	771.113
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 500kVA	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
<b>85.05</b>	<b>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.</b> 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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8505.90.00	Other, including parts	5%	kg	778.819
<b>85.06</b>	<b>Primary cells and primary batteries.</b>			
8506.10.00	Manganese dioxide	20%	kg and u	778.111
8506.30.00	Mercuric oxide	20%	kg and u	778.112
8506.40.00	Silver oxide	20%	kg and u	778.113
8506.50.00	Lithium	20%	kg and u	778.114
8506.60.00	Air-zinc	20%	kg and u	778.115
8506.80.00	Other primary cells and primary batteries.	20%	kg and u	778.119
8506.90.00	Parts	20%	kg	778.17
<b>85.07</b>	<b>Electric accumulators, including separators therefor, whether or not rectangular (including square).</b>			
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
<b>85.08</b>	<b>Vacuum cleaners</b>			
	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	775.511
8508.19.00	Other	20%	kg and u	775.519
8508.60.00	Other vacuum cleaners	20%	kg and u	775.56
8508.70.00	Parts	5%	kg	775.57
<b>85.09</b>	<b>Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	<b>cleaners of heading 85.08.</b>			
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	775.734
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
<b>85.10</b>	<b>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.</b>			
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
<b>85.11</b>	<b>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.</b>			
8511.10.00	Sparking plugs	30%	kg and u	778.311
8511.20.00	Ignition magnetos; magneto-dynamos; magnetic flywheels	30%	kg and u	778.312
8511.30.00	Distributors; ignition coils	30%	kg and u	778.313
8511.40.00	Starter motors and dual purpose	30%	kg and u	778.314

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	starter-generators			
8511.50.00	Other generators	30%	kg and u	778.315
8511.80.00	Other equipment	30%	kg and u	778.316
8511.90.00	Parts	30%	kg	778.33
<b>85.12</b>	<b>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.</b>			
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	30%	kg and u	778.342
8512.30.00	Sound signalling equipment	30%	kg and u	778.343
8512.40.00	Windscreen wipers, defrosters and demisters	30%	kg and u	778.344
8512.90.00	Parts	5%	kg	778.35
<b>85.13</b>	<b>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.</b>			
8513.10.00	Lamps	20%	kg and u	813.12
8513.90.00	Parts	5%	kg	813.8
<b>85.14</b>	<b>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.</b>			
8514.10.00	Resistance heated furnaces and ovens	5%	kg and u	741.31
8514.20.00	Furnaces and ovens functioning by induction or dielectric loss	5%	kg and u	741.32



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8514.30.00	Other furnaces and ovens	5%	kg and u	741.33
8514.40.00	Other equipment for the heat treatment of materials by induction or dielectric loss	5%	kg and u	741.34
8514.90.00	Parts	5%	kg	741.35
<b>85.15</b>	<b>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:</b>			
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
<b>85.16</b>	<b>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;</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	<b>electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45</b>			
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:			
516.21.00	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	35%	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8516.80.00	Electric heating resistors	20%	kg and u	775.88
8516.90.00	Parts	5%	kg	775.89
<b>85.17</b>	<b>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.</b>			
	Telephone sets, including telephones for cellular networks or for other wireless networks:			
517.11.00	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	5%	kg and u	764.112
8517.12.90	Other	5%	kg and u	764.113
8517.18.00	Other	5%	kg and u	764.119
	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	764.121
8517.62.00	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	5%	kg and u	764.122
8517.69.00	Other	5%	kg and u	764.129

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8517.70.00	Parts	5%	kg	764.18
<b>85.18</b>	<b>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.</b>			
8518.10.00	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures:	20%	kg and u	764.21
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	30%	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
<b>85.19</b>	<b>Sound recording or reproducing apparatus</b>			
8519.20.00	Apparatus operated by coins, banknotes, bank card, tokens or by other means of payment:			
8519.20.10	Coin or disc-operated record players	30%	kg and u	763.311
8519.20.90	Other	20%	kg and u	763.319
8519.30.00	Turntables (record-decks)	20%	kg and u	763.35
8519.50.00	Telephone answering machines	20%	kg and u	763.36
	Other apparatus:			
8519.81.00	Using magnetic, optical or semiconductor media:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8519.81.10	Transcribing machines	20%	kg and u	763.391
8519.81.20	Pocket-size cassette players	20%	kg and u	763.392
8519.81.30	Dictating machines not capable of operating without an external source of power	5%	kg and u	763.393
8519.81.40	Other magnetic tape recorders incorporating sound reproducing apparatus	20%	kg and u	763.394
8519.81.90	Other	20%	kg and u	763.395
8519.89.00	Other	20%	kg and u	763.399
<b>[85.20]</b>				
<b>85.21</b>	<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner.</b>			
8521.10.00	Magnetic tape-type	30%	kg and u	763.81
8521.90.00	Other	30%	kg and u	763.84
<b>85.22</b>	<b>Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21</b>			
8522.10.00	Pick-up cartridges	5%	kg	764.991
8522.90.00	Other	5%	kg	764.999
<b>85.23</b>	<b>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.</b>			
	Magnetic media:			
8523.21.00	Cards incorporating a magnetic stripe:			
8523.21.10	Unrecorded	5%	kg and u	898.421
8523.21.90	Recorded	5%	kg and u	898.421

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8523.29.00	Other:			
8523.29.10	Unrecorded audio tapes	5%	kg and u	898.429
8523.29.20	Recorded audio tapes	5%	kg and u	898.429
8523.29.30	Unrecorded video tapes	5%	kg and u	898.429
8523.29.40	Recorded video tapes	20%	kg and u	898.429
8523.29.50	Unrecorded magnetic discs	5%	kg and u	898.429
8523.29.60	Magnetic tapes for reproducing phenomena other than sound or image	20%	kg and u	898.429
8523.29.70	Diskettes	5%	kg and u	898.429
8523.29.90	Other	5%	kg and u	898.429
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	898.441
8523.40.20	Discs or laser reading system for reproducing phenomena other than sound only	20%	kg and u	898.442
8523.40.30	Other discs or laser reading system	20%	kg and u	898.443
8523.40.40	Audio compact discs	30%	kg and u	898.444
8523.40.50	Other compact discs	30%	kg and u	898.445
8523.40.60	Unrecorded DVD's	5%	kg and u	898.446
8523.40.70	Recorded DVD's	20%	kg and u	898.447
8523.40.90	Other	20%	kg and u	898.449
	Semi-conductor media:			
8523.51.00	Solid-state non-volatile storage devices:			
8523.51.10	USB Flash Drive	5%	kg and u	898.461
8523.51.20	Flash memory cards	5%	kg and u	898.462
8523.51.30	Other unrecorded	5%	kg and u	898.463
8523.51.70	Other recorded	20%	kg and u	898.464
8523.52.00	Smart cards	5%	kg and u	898.465

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8523.59.00	Other	5%	kg and u	898.469
8523.80.00	Other:			
8523.80.10	Unrecorded	5%	kg and u	898.491
8523.80.90	Recorded	20%	kg and u	898.492
<b>[85.24]</b>				
<b>85.25</b>	<b>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.</b>			
8525.50.00	Transmission apparatus	5%	kg and u	764.31
8525.60.00	Transmission apparatus incorporating reception apparatus	20%	kg and u	764.32
8525.80.00	Television cameras, digital cameras and video camera, camera recorders	20%	kg and u	764.84
<b>85.26</b>	<b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.</b>			
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
<b>85.27</b>	<b>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.</b>			
	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8527.19.00	Other Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:	20%	kg and u	762.22
8527.21.00	Combined with sound recording or reproducing apparatus	20%	kg and u	762.11
8527.29.00	Other Other:	20%	kg and u	762.12
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
<b>85.28</b>	<b>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.</b> Cathode-ray tube monitors:			
8528.41.00	Of a kind solely or principally used in an automatic data processing system of heading 84.71	5%	kg and u	761.31
8528.49.00	Other Other monitors:	20%	kg and u	761.39
8528.51.00	Of a kind solely or principally used in an automatic data processing system of heading 84.71	5%	kg and u	761.41
8528.59.00	Other:			
8528.59.10	Monitors incorporation television reception apparatus	20%	kg and u	761.42
8528.59.90	Other	20%	kg and u	761.49
	Projectors:			



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8528.61.00	Of a kind solely or principally used in an automatic data processing system of heading 84.71	5%	kg and u	761.51
8528.69.00	Other	20%	kg and u	761.59
8528.71.00	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: Not designed to incorporate a video display or screen	20%	kg and u	761.61
8528.72.00	Other, colour	20%	kg and u	761.62
8528.73.00	Other, black and white or other monochrome	20%	kg and u	761.63
<b>85.29</b>	<b>Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.</b>			
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
<b>85.30</b>	<b>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).</b>			
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
<b>85.31</b>	<b>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.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>85.32</b>	<b>Electrical capacitors, fixed, variable or adjustable (pre-set).</b>			
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) Other fixed capacitors:	5%	kg	778.61
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, multi-layer	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
8532.90.00	Parts	5%	kg	778.69
<b>85.33</b>	<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</b>			
8533.10.00	Fixed carbon resistors, composition or film types Other fixed resistors:	5%	kg	772.31
8533.21.00	For a power handling capacity not exceeding 20W	5%	kg	772.321
8533.29.00	Other Wirewound variable resistors,	5%	kg	772.329
8533.31.00	including rheostats and potentiometers: For a power handling capacity not	5%	kg	772.331

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	exceeding 20W			
8533.39.00	Other	5%	kg	772.339
8533.40.00	Other variable resistors, including rheostats and pentimeters	5%	kg	772.35
8533.90.00	Parts	5%	kg	772.38
<b>8534.00.00</b>	<b>Printed circuits.</b>	5%	kg	772.2
<b>85.35</b>	<b>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.</b>			
8535.10.00	Fuses Automatic circuit breakers:	5%	kg	772.41
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
<b>85.36</b>	<b>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.</b>			
8536.10.00	Fuses	5%	kg	772.51
8536.20.00	Automatic circuit breakers	5%	kg	772.52

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8536.30.00	Other apparatus for protecting electrical circuits Relays:	5%	kg	772.53
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 Lamp-holders, plugs and sockets:	5%	kg	772.55
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	5%	kg	772.561
8536.70.20	Of copper	5%	kg	772.562
8536.70.90	Of other material	5%	kg	772.569
8536.90.00	Other apparatus	5%	kg	772.59
<b>85.37</b>	<b>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.</b>			
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
<b>85.38</b>	<b>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8538.90.00	Other	5%	kg	772.82
<b>85.39</b>	<b>Electrical filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.</b>			
8539.10.00	Sealed beam lamp units	30%	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 not 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
<b>85.40</b>	<b>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).</b>			
	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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 Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	5%	kg and u	776.239
8540.71.00	Magnetrons	5%	kg and u	776.251
8540.72.00	Klystrons	5%	kg and u	776.252
8540.79.00	Other Other valves and tubes:	5%	kg and u	776.259
8540.81.00	Receiver or amplifier valves and tubes	5%	kg and u	776.271
8540.89.00	Other Parts:	5%	kg and u	776.279
8540.91.00	Of cathode-ray tubes	5%	kg	776.291
8540.99.00	Other	5%	kg	776.299
<b>85.41</b>	<b>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.</b>			
8541.10.00	Diodes, other than photosensitive or light emitting diodes Transistors, other than photosensitive transistors:	5%	kg and u	776.31
8541.21.00	With a dissipation rate of less than 1	5%	kg and u	776.32

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	W			
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
<b>85.42</b>	<b>Electronic integrated circuits.</b>			
	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	776.42
8542.32.00	Memories	5%	kg and u	776.44
8542.33.00	Amplifiers	5%	kg and u	776.46
8542.39.00	Other	5%	kg and u	776.49
8542.90.00	Parts	5%	kg	776.89
<b>85.43</b>	<b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.</b>			
8543.10.00	Particle accelerators	5%	kg and u	778.71
8543.20.00	Signal generators	5%	kg and u	778.781
8543.30.00	Machines and apparatus for electroplating, electrolosis 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	30%	kg and u	778.785

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	domestic use			
8543.70.90	Other	5%	kg and u	778.789
8543.90.00	Parts	5%	kg	778.79
<b>85.44</b>	<b>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.</b>			
	Winding wire:			
8544.11.00	Of copper:			
8544.11.10	Enamelled 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, aircrafts or ships	5%	kg	773.13
	Other electric conductors, for a voltage not exceeding 1000V:			
8544.42.00	Fitted with connectors	5%	kg	773.161
8544.49.00	Other:			
8544.49.10	Plastic-insulated copper conductors of a size exceeding 0.5 mm <sup>2</sup>	15%	kg	773.162
8544.49.20	Telephone drop wire or station wire	5%	kg	773.163
8544.49.90	Other	5%	kg	773.169
8544.60.00	Other electric conductors, for a voltage exceeding 1000V:			
8544.60.10	Plastic-insulated copper conductors of a size exceeding	15%	kg	773.171



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	0.5mm <sup>2</sup>			
8544.60.90	Other	5%	kg	773.179
8544.70.00	Optical fibre cables	5%	kg	773.18
<b>85.45</b>	<b>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.</b> 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
<b>85.46</b>	<b>Electrical insulators of any material.</b>			
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
<b>85.47</b>	<b>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 thereof, of base metal lined with insulating material.</b>			
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 NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>85.48</b>	<b>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.</b>			
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	778.131
8548.90.00	Other	5%	kg	778.139

## SECTION XVII

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

#### Notes.

1. This Section does not cover articles of heading No. 95.03 or 95.08, or bob sleighs, toboggans or the like of heading No. 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 No. 84.84) or other articles of vulcanised rubber other than hard rubber (heading No. 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 No. 83.06;

- (e) Machines or apparatus of headings Nos. 84.01 to 84.79, or parts thereof; articles of heading No. 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading No. 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 No. 94.05; or
- (l) Brushes of a kind used as parts of vehicles (heading No. 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.

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

## **CHAPTER 86**

### **RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK**

#### **AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK**

#### **FIXTURES AND FITTINGS AND PARTS THEREOF;**

#### **MECHANICAL (INCLUDING ELECTRO-MECHANICAL)**

#### **TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS**

### **Notes.**

1. This Chapter does not cover:

- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hover trains (heading No. 44.06 or 68.10);
- (b) Railway or tramway track construction material of iron or steel of heading No. 73.02; or
- (c) Electrical signalling, safety or traffic control equipment of heading No. 85.30.

2. Heading No. 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 No. 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.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>86.01</b>	<b>Rail locomotives powered from an external source of electricity or by electric accumulators.</b>			
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
<b>86.02</b>	<b>Other rail locomotives; locomotive tenders.</b>			
8602.10.00	Diesel-electric locomotives	5%	kg and u	791.21
8602.90.00	Other	5%	kg and u	791.29
<b>86.03</b>	<b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 8604.00.00.</b>			
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
<b>8604.00.00</b>	<b>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).</b>	5%	kg and u	791.81

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>8605.00.00</b>	<b>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).</b>	5%	kg and u	791.7
<b>86.06</b>	<b>Railway or tramway goods vans and wagons, not self-propelled.</b>			
8606.10.00	Tanks wagons and the like	5%	kg and u	791.821
8606.20.00	Insulated or refrigerated vans and wagons, other than those of sub-heading No. 8606.10	5%	kg and u	791.822
8606.30.00	Self-discharging vans and wagons, other than those of subheading No. 8606.10	5%	kg and u	791.823
8606.90.00	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 60cm	5%	kg and u	791.825
8606.99.00	Other	5%	kg and u	791.829
<b>86.07</b>	<b>Parts of railway or tramway locomotives or rolling-stock.</b>			
8607.10.00	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
8607.19.00	Other, including parts	5%	kg	791.993
8607.20.00	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
8607.90.00	Other:			
8607.91.00	Of locomotives	5%	kg	791.997

<b>HEADING</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
8607.99.00	Other	5%	kg	791.999
<b>8608.00.00</b>	<b>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.</b>	5%	kg	791.91
<b>8609.00.00</b>	<b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.</b>	5%	kg and u	786.3

## 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 Nos. 87.02 to 87.04, and not in heading

4. Heading No. 87.12 includes all children's bicycles. Other children's cycles fall in heading No. 95.03.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>87.01</b>	<b>Tractors (other than tractors of heading No. 87.09).</b>			
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	5%	kg and u	722.499
<b>87.02</b>	<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>			
8702.10.00	With compression – ignition internal combustion piston engine (diesel or semi-diesel):			
8702.10.10	Coaches, buses and mini-buses, of a seatomg capacity not exceeding 21persons (including the driver), Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	kg and u	783.111



<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
8702.10.20	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	35%	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)	35%	kg and u	783.114
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)	35%	kg and u	783.116
8702.10.90	Other	35%	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-	35%	kg and u	783.192

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8702.90.30	buses, of a seating capacity not exceeding 21 persons(including the driver) 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)	35%	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)	35%	kg and u	783.196
8702.90.90	Other	35%	kg and u	783.199
<b>87.03</b>	<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.</b>			
8703.10.00	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	20%	kg and u	781.1

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
8703.20.00	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:			
8703.21.00	Of a cylinder capacity not exceeding 1,000 cc:			
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	35%	kg and u	781.219
8703.22.00	Of a cylinder capacity exceeding 1,000 cc 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	35%	kg and u	781.229
8703.23.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3000 cc:			
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	35%	kg and u	781.232
8703.23.30	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	35%	kg and u	781.233
8703.23.40	Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	35%	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	5%	kg and u	781.241

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	the purpose by the Competent Authority			
8703.24.90	Other	35%	kg and u	781.249
8703.30.00	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
8703.31.00	Of a cylinder capacity not exceeding 1,500 cc:			
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	35%	kg and u	781.259
8703.32.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:			
8703.32.10	Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc, 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 1,500cc but not exceeding 2,000cc	35%	kg and u	781.262
8703.32.30	Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc, 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 2,000cc but not exceeding 2,500cc	35%	kg and u	781.264
8703.33.00	Of a cylinder capacity exceeding 2,500cc:			
8703.33.10	Completely knocked down for assembly in plants approved for	5%	kg and u	781.271

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8703.33.90	the purpose by the Competent Authority Other	35%	kg and u	781.279
8703.90.00	Other	35%	kg and u	781.29
<b>87.04</b>	<b>Motor vehicles for the transport of goods.</b>			
8704.10.00	Dumpers designed for off-highway use	20%	kg and u	782.11
8704..20.00	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	20%	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	20%	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	20%	kg and u	782.196
8704.31.00	Other, with spark-ignition internal combustion piston engine: g.v.w not exceeding 5 tonnes:			
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	20%	kg and u	782.198

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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	782.199
8704.32.90	Other	20%	kg and u	782.199
8704.90.00	Other	20%	kg and u	782.199
<b>87.05</b>	<b>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).</b>			
8705.10.00	Crane lorries	5%	kg and u	782.21
8705.20.00	Mobile drilling derricks	5%	kg and u	782.23
8705.30.00	Fire fighting vehicles	Free	kg and u	782.25
8705.40.00	Concrete-mixer lorries	5%	kg and u	782.27
8705.90.00	Other	5%	kg and u	782.29
<b>87.06</b>	<b>Chassis fitted with engines for the motor vehicles of headings 87.01 to 87.05.</b>			
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
<b>87.07</b>	<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>			
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

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
<b>87.08</b>	<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>			
8708.10.00	Bumpers and parts thereof	30%	kg	784.31
8708.20.00	Other parts and accessories of bodies (including cabs):			
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	784.391
8708.80.00	Suspension systems and parts thereof(including shock-absorbers):			
8708.80.10	For tractors	5%	kg	784.392
8708.80.90	Other	30%	kg	784.392

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8708.90.00	Other parts and accessories:			
8708.91.00	Radiators and parts thereof:			
8708.91.10	For tractors	5%	kg	784.393
8708.91.90	Other	30%	kg	784.393
8708.92.00	Silencers (mufflers) and exhaust pipes; parts thereof:			
8708.92.10	For tractors	5%	kg	784.394
8708.92.90	Other	30%	kg	784.394
8708.93.00	Clutches and parts thereof:			
8708.93.10	For tractors	5%	kg	784.395
8708.93.90	Other	30%	kg	784.395
8708.94.00	Steering wheels, steering columns and steering boxes; parts thereof:			
8708.94.10	For tractors	5%	kg	784.396
8708.94.90	Other	30%	kg	784.396
8708.95.00	Safety airbags with inflator system; parts thereof	30%	kg	784.397
8708.99.00	Other:			
8708.99.10	For tractors	5%	kg	784.399
8708.99.20	Compressed Natural Gas (CNG) systems	30%	kg	784.399
8708.99.90	Other	30%	kg	784.399
<b>87.09</b>	<b>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.</b> Vehicles:			
8709.11.00	Electrical	5%	kg and u	744.14



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8709.19.00	Other	5%	kg and u	744.15
8709.90.00	Parts	5%	kg	744.19
<b>8710.00.00</b>	<b>Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.</b>	5%	kg and u	891.11
<b>87.11</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>			
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	5%	kg and u	785.111
8711.10.90	Other	20%	kg and u	785.119
8711.20.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc:			
8711.20.10	For the transport of goods	5%	kg and u	785.131
8711.20.90	Other	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>87.12</b>	<b>Bicycles and other cycles (including delivery tricycles), not motorized.</b>			
8712.00.10	For the transport of goods	5%	kg and u	785.21
8712.00.90	Other	10%	kg and u	785.29
<b>87.13</b>	<b>Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.</b>			
8713.10.00	Not mechanically propelled	Free	kg and u	785.311
8713.90.00	Other	Free	kg and u	785.319
<b>87.14</b>	<b>Parts and accessories of vehicles of headings 87.11 to 87.13.</b>			
	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
	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>8715.00.00</b>	<b>Baby carriages and parts thereof.</b>	5%	kg	894.1
<b>87.16</b>	<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>			
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 Other trailers and semi-trailers for the transport of goods:	5%	kg and u	786.21
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

## 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.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>8801.00.00</b>	<b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.</b>	20%	kg and u	792.84
<b>88.02</b>	<b>Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.</b> 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
<b>88.03</b>	<b>Parts of goods of heading 88.01 or 88.02.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
8803.30.00	Other parts of aeroplanes or helicopters	5%	kg	792.95
8803.90.00	Other	5%	kg	792.97
<b>8804.00.00</b>	<b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.</b>		kg	899.96
<b>88.05</b>	<b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.</b>			
8805.10.00	Aircraft launching gear and parts thereof; deck- arrestor or similar gear and parts thereof Ground flying trainers and parts thereof:	5%	kg	792.831
8805.21.00	Air combat simulators and parts thereof	5%	kg	792.833
8805.29.00	Other	5%	kg	792.839

**CHAPTER 89****SHIPS, BOATS AND FLOATING STRUCTURES****Note.**

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV4
<b>89.01</b>	<b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.</b>			
8901.10.00	Cruise ships, excursion boats and similar vessels principally designed for			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV4
	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
<b>8902</b>	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>			
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
<b>89.03</b>	<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>			
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

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV4</b>
<b>8904.00.00</b>	<b>Tugs and pusher craft.</b>	5%	kg and u	793.7
<b>89.05</b>	<b>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.</b>			
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
<b>89.06</b>	<b>Other vessels, including warships and lifeboats other than rowing boats.</b>			
8906.10.00	Warships	5%	kg and u	793.292
8906.90.00	Other	5%	kg and u	793.299
<b>89.07</b>	<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).</b>			
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
<b>8908.00.00</b>	<b>Vessels and other floating structures for breaking up.</b>	Free	kg and u	793.3

**SECTION XVIII**

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

**CHAPTER 90**

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

**Notes.**

1. This Chapter does not cover:

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 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 paper board 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) Search lights or spot lights 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

(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 fact or to be automatically controlled, which are designed to bring this fact or 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 fact or to be controlled, which are designed to bring this fact or to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>90.01</b>	<b>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.</b>			
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
<b>90.02</b>	<b>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.</b>			
	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:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
9002.90.10	For photographic or cinematographic apparatus including projectors	5%	kg	884.391
9002.90.90	Other	5%	kg	884.399
<b>90.03</b>	<b>Frames and mountings for spectacles, goggles or the like, and parts thereof.</b> 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
<b>90.04</b>	<b>Spectacles, goggles and the like, corrective, protective or other.</b>			
9004.10.00	Sunglasses	20%	kg and u	884.231
9004.90.00	Other	20%	kg and u	884.239
<b>90.05</b>	<b>Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.</b>			
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
<b>90.06</b>	<b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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 criminological purposes	20%	kg and u	881.113
9006.40.00	Instant print cameras Other cameras:	25%	kg and u	881.114
9006.51.00	With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35mm	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 Photographic flashlight apparatus and flashbulbs:	25%	kg and u	881.119
9006.61.00	Discharge lamp ("electronic") flashlight apparatus	20%	kg and u	881.131
9006.69.00	Other Parts and accessories:	20%	kg and u	881.139
9006.91.00	For cameras	20%	kg	881.14
9006.99.00	Other	20%	kg	881.15
<b>90.07</b>	<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</b>			
9007.11.00	Cameras: For film of less than 16 mm width or for double - 8mm film	20%	kg and u	881.211
9007.19.00	Other	20%	kg and u	881.219
9007.20.00	Projectors:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
9007.20.10	For film of less than 16 mm width or for double - 8mm 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
<b>90.08</b>	<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.</b>			
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	Other	5%	kg	881.349
<b>[90.09]</b>				
<b>90.10</b>	<b>Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.</b>			
9010.10.00	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatic exposing developed film to rolls of photographic paper	20%	kg and u	881.351

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
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
9010.90.00	Parts and accessories	20%	kg	881.36
<b>90.11</b>	<b>Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.</b>			
9011.10.00	Stereoscopic microscopes	5%	kg and u	871.41
9011.20.00	Other microscopes, for photomicrography, cine-photomicrography 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
<b>90.12</b>	<b>Microscopes other than optical microscopes; diffraction apparatus.</b>			
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
<b>90.13</b>	<b>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.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>90.14</b>	<b>Direction finding compasses; other navigational instruments and appliances.</b>			
9014.10.00	Direction finding compasses	5%	kg and u	874.111
9014.20.00	Instruments and appliances for aeronautical or space navigation (other than compasses)	5%	kg and u	874.112
9014.80.00	Other instruments and appliances	5%	kg	874.119
9014.90.00	Parts and accessories	5%	kg	874.12
<b>90.15</b>	<b>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.</b>			
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
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
<b>9016.00.00</b>	<b>Balances of a sensitivity of 5 cg or better, with or without weights.</b>	5%	kg	874.51



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>90.17</b>	<b>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.</b>			
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
<b>90.18</b>	<b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.</b>			
9018.10	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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
9018.30	Syringes, needles, catheters, cannulae and the like:			
9018.31.00	Syringes, with or without needles	10%	kg and u	872.211
				872.212
9018.32.00	Tubular metal needles and needles for sutures	10%	kg	
9018.39.00	Other	10%	kg and u	872.219
9018.40	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
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
<b>90.19</b>	<b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.</b>			
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
<b>9020.00.00</b>	<b>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.</b>	10%	kg	872.35
<b>90.21</b>	<b>Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	<b>appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.</b>			
9021.10.00	Orthopaedic or fracture appliances	Free	kg	899.63
	Artificial teeth and dental fittings:			
9021.21.00	Artificial teeth	10%	kg	899.651
9021.29.00	Other	10%	kg	899.659
	Other artificial parts of the body:			
9021.31.00	Artificial joints	Free	kg	899.661
9021.39.00	Other	Free	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
<b>90.22</b>	<b>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.</b>			
	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	10%	kg and u	774.213

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
9022.19.00	veterinary uses For other uses	10%	kg and u	774.219
9022.21.00	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus: For medical, surgical, dental or veterinary uses	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
<b>9023.00.00</b>	<b>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.</b>	10%	kg	874.52
<b>90.24</b>	<b>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).</b>			
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
<b>90.25</b>	<b>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	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
<b>90.26</b>	<b>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.</b>			
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
<b>90.27</b>	<b>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.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>90.28</b>	<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor.</b>			
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
<b>90.29</b>	<b>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.</b>			
9029.10.00	Revolution counters, production counters, taximeters, mileometers, pedometers and the like	5%	kg and u	873.21
9029.20.00	Speed indicators and tachometers; stroboscopes	5%	kg and u	873.25
9029.90.00	Parts and accessories	5%	kg	873.29

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>90.30</b>	<b>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.</b>			
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	874.783
9030.33.00	Other, without a recording device	5%	kg and u	874.759
9030.39.00	Other, with a recording device	5%	kg and u	874.784
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
<b>90.31</b>	<b>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	<b>projectors.</b>			
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
<b>90.32</b>	<b>Automatic regulating or controlling instruments and apparatus.</b>			
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
<b>9033.00.00</b>	<b>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.</b>	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 hair spring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>91.01</b>	<b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</b> Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
9101.11.00	With mechanical display only	25%	kg and u	885.311
9101.19.00	Other	25%	kg and u	885.319
	Other wrist-watches, whether or not incorporating a stop-watch facility:			
9101.21.00	With automatic winding	25%	kg and u	885.321
9101.29.00	Other	25%	kg and u	885.329
	Other:			
9101.91.00	Electrically operated	25%	kg and u	885.391
9101.99.00	Other	25%	kg and u	885.399
<b>91.02</b>	<b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.</b> Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
9102.11.00	With mechanical display only	25%	kg and u	885.411
9102.12.00	With opto-electronic display only	25%	kg and u	885.412
9102.19.00	Other	25%	kg and u	885.419
	Other wrist-watches, whether or not incorporating a stop-watch facility:			
9102.21.00	With automatic winding	25%	kg and u	885.421
9102.29.00	Other	25%	kg and u	885.429
	Other:			
9102.91.00	Electrically operated	25%	kg and u	885.491
9102.99.00	Other	25%	kg and u	885.499

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>91.03</b>	<b>Clocks with watch movements, excluding clocks of heading 9104.00.00.</b>			
9103.10.00	Electrically operated	25%	kg and u	885.72
9103.90.00	Other	25%	kg and u	885.73
<b>9104.00.00</b>	<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.</b>	25%	kg and u	885.71
<b>91.05</b>	<b>Other clocks.</b>			
	Alarm clocks:			
9105.11.00	Electrically operated	25%	kg and u	885.74
9105.19.00	Other	25%	kg and u	885.75
	Wall clocks:			
9105.21.00	Electrically operated	25%	kg and u	885.76
9105.29.00	Other	25%	kg and u	885.77
	Other:			
9105.91.00	Electrically operated	25%	kg and u	885.78
9105.99.00	Other	25%	kg and u	885.79
<b>91.06</b>	<b>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).</b>			
9106.10.00	Time-registers; time-recorders	5%	kg and u	885.941
9106.90.00	Other	5%	kg and u	885.949
<b>9107.00.00</b>	<b>Time switches with clock or watch movement or with synchronous motor.</b>	5%	kg and u	885.95
<b>91.08</b>	<b>Watch movements, complete and assembled.</b>			
	Electrically operated:			
9108.11.00	With mechanical display only or with a	25%	kg and u	885.511

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	device to which a mechanical display can be incorporated.			
9108.12.00	With opto-electronic display only	25%	kg and u	885.512
9108.19.00	Other	25%	kg and u	885.519
9108.20.00	With automatic winding	25%	kg and u	885.521
9108.90.00	Other	25%	kg and u	885.529
<b>91.09</b>	<b>Clock movements, complete and assembled.</b> 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
<b>91.10</b>	<b>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.</b> Of watches:			
9110.11.00	Complete movements, unassembled or partly assembled (movement sets)	25%	kg and u	885.981
9110.12.00	Incomplete movements, assembled	25%	kg	885.982
9110.19.00	Rough movements	25%	kg	885.983
9110.90.00	Other	5%	kg	885.989
<b>91.11</b>	<b>Watch cases and parts thereof</b>			
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
<b>91.12</b>	<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.</b>			
9112.20.00	Cases	5%	kg and u	885.974

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
9112.90.00	Parts	5%	kg	885.973
<b>91.13</b>	<b>Watch straps, watch bands and watch bracelets, and parts thereof.</b>			
9113.10.00	Of precious metal or of metal clad with precious metal	25%	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
<b>91.14</b>	<b>Other clock or watch parts.</b>			
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

## 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.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>92.01</b>	<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</b>			
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
<b>92.02</b>	<b>Other string musical instruments (for example, guitars, violins, harps).</b>			
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]				
<b>92.05</b>	<b>Other wind musical instruments (for example, clarinets, trumpets, bagpipes).</b>			
9205.10.00	Brass-wind instruments	10%	kg and u	898.231
9205.90.00	Other:			
9205.90.10	Harmoniums	10%	kg and u	898.232
9205.90.20	Mouth organs	10%	kg and u	898.233
9205.90.90	Other	10%	kg and u	898.239
<b>92.06</b>	<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
9206.00.10	Steel band instruments	20%	kg and u	898.241
9206.00.90	Other	10%	kg and u	898.249
<b>92.07</b>	<b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).</b>			
9207.10.00	Keyboard instruments, other than accordions	10%	kg and u	898.25
9207.90.00	Other	10%	kg and u	898.26
<b>92.08</b>	<b>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.</b>			
9208.10.00	Musical boxes	10%	kg and u	898.291
9208.90.00	Other	10%	kg and u	898.299
<b>92.09</b>	<b>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.</b>			
9209.30.00	Musical instrument strings Other:	10%	kg and u	898.93
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	898.99

**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.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
93.01	<b>Military weapons, other than revolvers, pistols and the arms of heading 9307.00.00.</b> Artillery weapons (for example,			



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	guns, howitzers and mortars):			
9301.11.00	Self-propelled	20%	kg and u	891.122
9301.19.00	Other	20%	kg and u	891.123
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
<b>9302.00.00</b>	<b>Revolvers and pistols, other than those of heading 93.03 or 9304.00.00.</b>	70%	kg and u	891.14
<b>93.03</b>	<b>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).</b>			
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
<b>9304.00.00</b>	<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307.00.00.</b>	70%	kg and u	891.39
<b>93.05</b>	<b>Parts and accessories of articles of headings 93.01 to 9304.00.00.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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:			
9305.91.00	Of military weapons of heading 93.01	70%	kg	891.991
9305.99.00	Other	70%	kg	891.999
<b>93.06</b>	<b>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.</b>			
	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	891.242
9306.30.20	Parts	5%	kg	891.241
9306.30.90	Other	20%	kg	891.249
9306.90.00	Other	20%	kg	891.29
<b>9307.00.00</b>	<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.</b>	20%	kg	891.13

**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 "pre fabricated 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 work site accommodation, offices, schools, shops, sheds, garages or similar buildings.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>94.01</b>	<b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.</b>			
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:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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	821.131
9401.59.00	Other	20%	kg and u	821.139
	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
<b>94.02</b>	<b>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.</b>			
9402.10.00	Dentists', barbers' or similar chairs and parts thereof	10%	kg	872.41
9402.90.00	Other	10%	kg	872.49
<b>94.03</b>	<b>Other furniture and parts thereof.</b>			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
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	821.793
9403.81.20	Of a kind used in schools, churches and laboratories	20%	kg	821.794
9403.81.90	Other	#N/A	kg	821.795
9403.89.00	Other:			
9403.89.10	Of a kind used in offices	#N/A	kg	821.796
9403.89.20	Of a kind used in schools, churches and	#N/A	kg	821.797

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	laboratories			
9403.89.90	Other	#N/A	kg	821.799
9403.90.00	Parts	20%	kg	821.8
<b>94.04</b>	<b>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.</b>			
9404.10.00	Mattress supports Mattresses:	20%	kg and u	821.21
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	#N/A	kg and u	821.29
<b>94.05</b>	<b>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.</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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 Parts:	20%	kg and u	813.2
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
<b>94.06</b>	<b>Prefabricated buildings.</b>			
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

## 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 assets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
[95.01]				
[95.02]				
<b>95.03</b>	<b>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.</b>			
9503.00.10	Tricycles, scooters, pedal cars and wheeled toys	20%	kg	894.211
9503.00.20	Dolls' carriages	20%	kg	894.212
9503.00.30	Dolls	20%	kg	894.22
9503.00.40	Reduced-size (scale) models and similar recreational models	20%	kg and u	894.24
9503.00.50	Puzzles of all kinds	20%	kg and u	894.27

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
9503.00.90	Other	20%	kg and u	894.29
<b>95.04</b>	<b>Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.</b>			
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
<b>95.05</b>	<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.</b>			
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
9505.90.00	Other	20%	kg	894.49
<b>95.06</b>	<b>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.</b>			
	Snow-skis and other snow-ski equipment:			
9506.11.00	Skis	10%	Kg and 2u	894.731

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
9506.12.00	Ski-fastenings (ski-bindings)	10%	kg	894.732
9506.19.00	Other	10%	kg	894.739
9506.21.00	Water-skis, surf-boards, sailboards and other water-sport equipment: Sailboards	10%	kg and u	894.741
9506.29.00	Other	10%	kg and u	894.749
9506.31.00	Golf clubs and other golf equipment: 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
9506.51.00	Tennis, badminton or similar rackets, whether or not strung: Lawn-tennis rackets, whether or not strung	10%	kg and u	894.761
9506.59.00	Other	10%	kg and u	894.769
9506.61.00	Balls, other than golf balls and table-tennis balls: Lawn-tennis balls	10%	kg and u	894.792
9506.62.00	Inflatable:			
9506.62.10	For soccer	10%	kg and u	894.793
9506.62.90	Other	10%	kg and u	894.793
9506.69.00	Other	10%	kg and u	894.794
9506.70.00	Ice skates and roller skates, including skating boots with skates attached Other:	10%	Kg and 2u	894.72
9506.91.00	Articles and equipment for general physical exercise, gymnastics or athletics:			
9506.91.20	For athletics	10%	kg	894.782
9506.91.90	Other	10%	kg	894.789

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>95.07</b>	<b>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.</b>			
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
<b>95.08</b>	<b>Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, and travelling menageries; travelling theatres.</b>			
9508.10.00	Travelling circuses and travelling menageries	20%	kg	894.61
9508.90.00	Other	20%	kg	894.69

## **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 basemetal (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 specialized 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);
- (i) 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) Hardseeds, 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 brushmaking" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>96.01</b>	<b>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).</b>			
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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>96.02</b>	<b>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.</b>			
9602.00.10	Articles	20%	kg	899.191
9602.00.90	Other	20%	kg	899.199
<b>96.03</b>	<b>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).</b>			
9603.10.00	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the	20%	kg and u	899.721
9603.21.00	person, including such brushes constituting parts appliances: 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



HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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	899.727
9603.40.90	Other	15%	kg and u	899.727
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	899.729
9603.90.20	Scrubbing brushes	20%	kg and u	899.729
9603.90.30	Brooms and mops for sweeping roads and floors	20%	kg and u	899.729
9603.90.40	Other brushes for household use	20%	kg and u	899.729
9603.90.50	Prepared knots and tufts for broom or brush making	15%	kg and u	899.729
9603.90.90	Other	5%	kg and u	899.729
<b>96.04</b>	<b>Hand sieves and hand riddles.</b>			
9604.00.10	Hand sieves	5%	kg and u	899.811
9604.00.20	Hand riddles	5%	kg and u	899.812
<b>9605.00.00</b>	<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning.</b>	20%	kg and u	831.3
<b>96.06</b>	<b>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.</b>			
9606.10.00	Press-fasteners, snap-fasteners and press-studs and parts thereof: Buttons:	5%	kg	899.831
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	5%	kg	899.84

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	buttons; button blanks			
<b>96.07</b>	<b>Slide fasteners and parts thereof.</b>			
	Slide fasteners:			
9607.11.00	Fitted with chain scoops of base metal	15%	kg	899.851
9607.19.00	Other	15%	kg	899.859
9607.20.00	Parts:			#N/A
9607.20.10	Continuous chain	5%	kg	899.861
9607.20.90	Other	5%	kg	899.869
<b>96.08</b>	<b>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.</b>			
9608.10.00	Ball point pens	20%	kg and u	895.211
9608.20.00	Felt tipped and other porous-tipped pens and markers Fountain pens, stylograph pens and other pens:	20%	kg and u	895.212
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:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
9608.99.10	Pen-holders, pencil-holders and similar holders	20%	kg	895.219
9608.99.20	Barrels and covers for ball point pens	20%	kg	895.219
9608.99.90	Other	5%	kg	895.219
<b>96.09</b>	<b>Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.</b>			
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
9609.20.00	Pencil leads, black or coloured	10%	kg	895.233
9609.90.00	Other:			#N/A
9609.90.10	Writing or drawing chalks	10%	kg	895.234
9609.90.90	Other	10%	kg	895.239
<b>96.10</b>	<b>Slates and boards, with writing or drawing surfaces, whether or not framed.</b>			
9610.00.10	Writing or drawing boards	10%	kg	895.921
9610.00.90	Other	5%	kg	895.929
<b>96.11</b>	<b>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.</b>			
9611.00.10	Rubber stamps	20%	kg	895.931
9611.00.90	Other	20%	kg	895.939
<b>96.12</b>	<b>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.</b>			
9612.10.00	Ribbons:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
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
<b>96.13</b>	<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.</b>			
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
<b>9614.00.00</b>	<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.</b>	20%	kg and u	899.37
<b>96.15</b>	<b>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.</b> 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
<b>96.16</b>	<b>Scent sprays and similar toilet sprays, and mounts and heads thereof; powder-puffs and pads for the application of cosmetics or toilet preparations.</b>			

<b>HEADING NO.</b>	<b>DESCRIPTION OF GOODS</b>	<b>RATE OF DUTY</b>	<b>UNIT(S)</b>	<b>SITC REV 4</b>
9616.10.00	Scent sprays and similar toilet sprays, and mounts and heads thereof	20%	kg	899.87
9616.20.00	Powder-puffs and pads for the application of cosmetics or toilet preparations	20%	kg	899.82
<b>9617.00.00</b>	<b>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.</b>	20%	kg	899.97
<b>9618.00.00</b>	<b>Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.</b>	5%	kg	899.88

**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 photo mechanical 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.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
<b>97.01</b>	<b>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.</b>			
9701.10.00	Paintings, drawings and pastels:			
9701.10.10	Paintings	20%	kg and u	896.111
9701.10.20	Drawings and pastels	20%	kg and u	896.112
9701.90.00	Other	20%	kg	896.12
<b>9702.00.00</b>	<b>Original engravings, prints and lithographs.</b>	20%	kg and u	896.2
<b>9703.00.00</b>	<b>Original sculptures and statuary, in any material.</b>	20%	kg and u	896.3
<b>9704.00.00</b>	<b>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.</b>	20%	kg	896.4
<b>9705.00.00</b>	<b>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.</b>	20%	kg	896.5
<b>9706.00.00</b>	<b>Antiques of an age exceeding one hundred years.</b>	20%	kg	896.6

*The Customs Duties (Amendment) Act, 2011.*

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No. 20 of 2011

Passed the House of Representatives on 18th  
the October, 2011.

Passed the Senate on the 3rd November,  
2011.

**D. Gisele Isaac-Arriindell,**  
*Speaker.*

**Hazlyn M. Francis,**  
*President.*

**Romana Small,**  
*Clerk to the House of Representatives.*

**Romana Small,**  
*Clerk to the Senate.*