



REPUBLIC OF LIBERIA

**THE
HARMONIZED SYSTEM
AND
CUSTOMS COMMON EXTERNAL TARIFF
SCHEDULES (CET)
2018**

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- 98 *(Reserved for special uses by Contracting Parties)*

- 99 *(Reserved for special uses by Contracting Parties)*
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ABBREVIATIONS AND SYMBOLS

AC	alternating current
ASTM	American Society for Testing Materials
Bq	Becquerel
°C	degree(s) Celsius
cc	cubic centimetre(s)
cg	centigram(s)
cm	centimetre(s)
cm ²	square centimetre(s)
cm ³	cubic centimetre(s)
cN	centinewton(s)
DC	direct current
g	gram(s)
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)
l	litre(s)
m	metre(s)
<i>m-</i>	meta-
m ²	square metre(s)
μCi	microcurie
mm	millimetre
mN	millinewton(s)
MPa	megapascal(s)
N	newton(s)
No.	Number
<i>o-</i>	ortho-
<i>p-</i>	para-
t	tonne(s)
UV	ultra-violet
V	volt(s)
vol.	Volume
W	watt(s)
%	Percent
x°	x degree(s)
ID	Import duty
SU	Standard Unit
GST	Goods and services tax

Examples

1500g/m ²	means one thousand five hundred grams per square metre
15 °C	means fifteen degrees Celsius

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

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

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

Section I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

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

Chapter 1

Live animals

Note.

- 1.- This Chapter covers all live animals except :
 - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;
 - (b) Cultures of micro-organisms and other products of heading 30.02; and
 - (c) Animals of heading 95.08.

Heading	HS Code	Commodity Description	Rates				SU
			ID	GST	Excise	Overage	
01.01		Live horses, asses, mules and hinnies.					
	0101.21.00.00	- Horses : -- Pure-bred breeding animals	2.5%	10%			u
	0101.29.00.00	-- Other	2.5%	10%			u
	0101.30.10.00	- Asses: -- Pure-bred breeding animals	2.5%	10%			u
	0101.30.90.00	-- Other	2.5%	10%			u
01.02	0101.90.00.00	- Other	2.5%	10%			u
		Live bovine animals.					
		- Cattle :					
	0102.21.00.00	-- Pure-bred breeding animals	2.5%	10%			u
	0102.29.00.00	-- Other	2.5%	10%			u
01.03		- Buffalo :					
	0102.31.00.00	-- Pure-bred breeding animals	2.5%	10%			u
	0102.39.00.00	-- Other	2.5%	10%			u
	0102.90.00.00	- Other	2.5%	10%			u
		Live swine.					
01.04	0103.10.00.00	- Pure-bred breeding animals - Other :	2.5%	10%			u
	0103.91.00.00	-- Weighing less than 50 kg	2.5%	10%			u
	0103.92.00.00	-- Weighing 50 kg or more	2.5%	10%			u
		Live sheep and goats.					
		- Sheep:					

Heading	HS Code	Commodity Description	Rates				SU
			ID	GST	Excise	Overage	
01.05	0104.10.10.00	-- Pure-bred breeding animals	2.5%	10%			u
	0104.10.90.00	-- Other	2.5%	10%			u
		- Goats:					
	0104.20.10.00	-- Pure-bred breeding animals	2.5%	10%			u
	0104.20.90.00	-- Other	2.5%	10%			u
		Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.					
		- Weighing not more than 185 g :					
		-- Fowls of the species Gallus domesticus:					
	0105.11.10.00	--- Breeders	2.5%	10%			u
	0105.11.90.00	--- Other	2.5%	10%			u
	0105.12.00.00	-- Turkeys	2.5%	10%			u
	0105.13.00.00	-- Ducks	2.5%	10%			u
	0105.14.00.00	-- Geese	2.5%	10%			u
	0105.15.00.00	-- Guinea fowls	2.5%	10%			u
		- Other :					
01.06	0105.94.00.00	-- Fowls of the species Gallus domesticus	2.5%	10%			u
	0105.99.00.00	-- Other	2.5%	10%			u
		Other live animals.					
		- Mammals :					
	0106.11.00.00	-- Primates	2.5%	10%			u
	0106.12.00.00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	2.5%	10%			u
	0106.13.00.00	-- Camels and other camelids (Camelidae)	2.5%	10%			u
	0106.14.00.00	-- Rabbits and hares	2.5%	10%			u
	0106.19.00.00	-- Other	2.5%	10%			u
	0106.20.00.00	- Reptiles (including snakes and turtles)	2.5%	10%			u
		- Birds :					
	0106.31.00.00	-- Birds of prey	2.5%	10%			u
	0106.32.00.00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	2.5%	10%			u
	0106.33.00.00	-- Ostriches; emus (Dromaius novaehollandiae)	2.5%	10%			u
	0106.39.00.00	-- Other	2.5%	10%			u
		- Insects :					
	0106.41.00.00	-- Bees	2.5%	10%			u
	0106.49.00.00	-- Other	2.5%	10%			u
	0106.90.00.00	- Other	2.5%	10%			u

Chapter 2
Meat and edible meat offal

Note.

1.- This Chapter does not cover :

- (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
- (c) Animal fat, other than products of heading 02.09 (Chapter 15).

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
02.01		Meat of bovine animals, fresh or chilled.					
	0201.10.00.00	- Carcasses and half-carcasses	10.0%	10%			kg
	0201.20.00.00	- Other cuts with bone in	10.0%	10%			kg
	0201.30.00.00	- Boneless	10.0%	10%			kg
02.02		Meat of bovine animals, frozen.					
	0202.10.00.00	- Carcasses and half-carcasses	10.0%	10%			kg
	0202.20.00.00	- Other cuts with bone in	10.0%	10%			kg
	0202.30.00.00	- Boneless	10.0%	10%			kg
02.03		Meat of swine, fresh, chilled or frozen.					
		- Fresh or chilled :					
	0203.11.00.00	-- Carcasses and half-carcasses	10.0%	10%			kg
	0203.12.00.00	-- Hams, shoulders and cuts thereof, with bone in	10.0%	10%			kg
	0203.19.00.00	-- Other	10.0%	10%			kg
		- Frozen :					
	0203.21.00.00	-- Carcasses and half-carcasses	10.0%	10%			kg
	0203.22.00.00	-- Hams, shoulders and cuts thereof, with bone in	10.0%	10%			kg
	0203.29.00.00	-- Other	10.0%	10%			kg
02.04		Meat of sheep or goats, fresh, chilled or frozen.					
	0204.10.00.00	- Carcasses and half-carcasses of lamb, fresh or chilled	10.0%	10%			kg
		- Other meat of sheep, fresh or chilled :					
	0204.21.00.00	-- Carcasses and half-carcasses	10.0%	10%			kg
	0204.22.00.00	-- Other cuts with bone in	5.0%	10%			kg
	0204.23.00.00	-- Boneless	5.0%	10%			kg
	0204.30.00.00	- Carcasses and half-carcasses of lamb, frozen	5.0%	10%			kg
		- Other meat of sheep, frozen :					
	0204.41.00.00	-- Carcasses and half-carcasses	5.0%	10%			kg
	0204.42.00.00	-- Other cuts with bone in	5.0%	10%			kg
	0204.43.00.00	-- Boneless	5.0%	10%			kg
	0204.50.00.00	- Meat of goats	5.0%	10%			kg
02.05	0205.00.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.					
	0206.10.00.00	- Of bovine animals, fresh or chilled	5.0%	10%			kg
		- Of bovine animals, frozen :					
	0206.21.00.00	-- Tongues	5.0%	10%			kg
	0206.22.00.00	-- Livers	5.0%	10%			kg
	0206.29.00.00	-- Other	5.0%	10%			kg
	0206.30.00.00	- Of swine, fresh or chilled	5.0%	10%			kg
		- Of swine, frozen :					
	0206.41.00.00	-- Livers	5.0%	10%			kg
	0206.49.00.00	-- Other	5.0%	10%			kg
	0206.80.00.00	- Other, fresh or chilled	5.0%	10%			kg
	0206.90.00.00	- Other, frozen	5.0%	10%			kg
02.07		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.					
		- Of fowls of the species Gallus domesticus :					
	0207.11.00.00	-- Not cut in pieces, fresh or chilled	10.0%	10%			kg
	0207.12.00.00	-- Not cut in pieces, frozen	10.0%	10%			kg
	0207.13.00.00	-- Cuts and offal, fresh or chilled	10.0%	10%			kg
	0207.14.00.00	-- Cuts and offal, frozen	10.0%	10%			kg
		- Of turkeys :					
	0207.24.00.00	-- Not cut in pieces, fresh or chilled	10.0%	10%			kg
	0207.25.00.00	-- Not cut in pieces, frozen	10.0%	10%			kg
	0207.26.00.00	-- Cuts and offal, fresh or chilled	10.0%	10%			kg
	0207.27.00.00	-- Cuts and offal, frozen	10.0%	10%			kg
		- Of ducks :					
	0207.41.00.00	-- Not cut in pieces, fresh or chilled	10.0%	10%			kg
	0207.42.00.00	-- Not cut in pieces, frozen	10.0%	10%			kg
	0207.43.00.00	-- Fatty livers, fresh or chilled	10.0%	10%			kg
	0207.44.00.00	-- Other, fresh or chilled	10.0%	10%			kg
	0207.45.00.00	-- Other, frozen	10.0%	10%			kg
		- Of geese :					
	0207.51.00.00	-- Not cut in pieces, fresh or chilled	10.0%	10%			kg
	0207.52.00.00	-- Not cut in pieces, frozen	10.0%	10%			kg
	0207.53.00.00	-- Fatty livers, fresh or chilled	10.0%	10%			kg
	0207.54.00.00	-- Other, fresh or chilled	10.0%	10%			kg
	0207.55.00.00	-- Other, frozen	10.0%	10%			kg
	0207.60.00.00	- Of guinea fowls	10.0%	10%			kg
02.08		Other meat and edible meat offal, fresh, chilled or frozen.					
	0208.10.00.00	- Of rabbits or hares	5.0%	10%			kg
	0208.30.00.00	- Of primates	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
02.09	0208.40.00.00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	5.0%	10%			kg
	0208.50.00.00	- Of reptiles (including snakes and turtles)	5.0%	10%			kg
	0208.60.00.00	- Of camels and other camelids (Camelidae)	5.0%	10%			kg
	0208.90.00.00	- Other	5.0%	10%			kg
		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.					
02.10	0209.10.00.00	- Of pigs	5.0%	10%			kg
	0209.90.00.00	- Other	5.0%	10%			kg
		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.					
		- Meat of swine :					
	0210.11.00.00	-- Hams, shoulders and cuts thereof, with bone in	5.0%	10%			kg
	0210.12.00.00	-- Bellies (streaky) and cuts thereof	5.0%	10%			kg
	0210.19.00.00	-- Other	5.0%	10%			kg
	0210.20.00.00	- Meat of bovine animals	5.0%	10%			kg
		- Other, including edible flours and meals of meat or meat offal :					
	0210.91.00.00	-- Of primates	5.0%	10%			kg
	0210.92.00.00	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	5.0%	10%			kg
	0210.93.00.00	-- Of reptiles (including snakes and turtles)	5.0%	10%			kg
	0210.99.00.00	-- Other	5.0%	10%			kg

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

1.- This Chapter does not cover :

- (a) Mammals of heading 01.06;
- (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
- (c) Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or 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	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
03.01		Live fish.					
		- Ornamental fish :					
	0301.11.00.00	-- Freshwater	5.0%	10%			kg
	0301.19.00.00	-- Other	5.0%	10%			kg
		- Other live fish :					
		-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>):					
	0301.91.10.00	--- Young fish (fish fingerlings)	2.5%	10%			kg
	0301.91.90.00	--- Other	5.0%	10%			kg
		-- Eels (<i>Anguilla</i> spp.):					
	0301.92.10.00	--- Young fish (fish fingerlings)	2.5%	10%			kg
	0301.92.90.00	--- Other	5.0%	10%			kg
		-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.):					
	0301.93.10.00	--- Young fish (fish fingerlings)	2.5%	10%			kg
	0301.93.90.00	--- Other	5.0%	10%			kg
		-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>):					
	0301.94.10.00	--- Young fish (fish fingerlings)	2.5%	10%			kg
	0301.94.90.00	--- Other	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
03.02		-- Southern bluefin tunas (Thunnus maccoyii):					
	0301.95.10.00	--- Young fish (fish fingerlings)	2.5%	10%			kg
	0301.95.90.00	--- Other	5.0%	10%			kg
		-- Other:					
	0301.99.10.00	--- Young fish (fish fingerlings)	2.5%	10%			kg
	0301.99.90.00	--- Other	5.0%	10%			kg
		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.					
		- Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99					
	0302.11.00.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	5.0%	10%			kg
	0302.13.00.00	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	5.0%	10%			kg
	0302.14.00.00	-- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	5.0%	10%			kg
	0302.19.00.00	-- Other	5.0%	10%			kg
		- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0302.91 to 0302.99 :					
	0302.21.00.00	-- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	5.0%	10%			kg
	0302.22.00.00	-- Plaice (Pleuronectes platessa)	5.0%	10%			kg
	0302.23.00.00	-- Sole (Solea spp.)	5.0%	10%			kg
	0302.24.00.00	-- Turbots (Psetta maxima)	5.0%	10%			kg
	0302.29.00.00	-- Other	5.0%	10%			kg
		- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0302.91 to 0302.99 :					
	0302.31.00.00	-- Albacore or longfinned tunas (Thunnus alalunga)	5.0%	10%			kg
	0302.32.00.00	-- Yellowfin tunas (Thunnus albacares)	5.0%	10%			kg
	0302.33.00.00	-- Skipjack or stripe-bellied bonito	5.0%	10%			kg
	0302.34.00.00	-- Bigeye tunas (Thunnus obesus)	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
	0302.35.00.00	-- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	5.0%	10%			kg
	0302.36.00.00	-- Southern bluefin tunas (Thunnus maccoyii)	5.0%	10%			kg
	0302.39.00.00	-- Other	5.0%	10%			kg
		- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.) seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) silver pomfrets (Pampus spp.) Pacific saury (Cololabis saira), scads (Decapterus spp.) capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0302.91 to 0302.99 :					
	0302.41.00.00	-- Herrings (Clupea harengus, Clupea pallasii)	5.0%	10%			kg
	0302.42.00.00	-- Anchovies (Engraulis spp.)	5.0%	10%			kg
	0302.43.00.00	-- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	5.0%	10%			kg
	0302.44.00.00	-- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	5.0%	10%			kg
	0302.45.00.00	-- Jack and horse mackerel (Trachurus spp.)	5.0%	10%			kg
	0302.46.00.00	-- Cobia (Rachycentron canadum)	5.0%	10%			kg
	0302.47.00.00	-- Swordfish (Xiphias gladius)	5.0%	10%			kg
	0302.49.00.00	-- Other	5.0%	10%			kg
		- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99 :					
	0302.51.00.00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	5.0%	10%			kg
	0302.52.00.00	-- Haddock (Melanogrammus aeglefinus)	5.0%	10%			kg
	0302.53.00.00	-- Coalfish (Pollachius virens)	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
03.03	0302.54.00.00	-- Hake (Merluccius spp., Urophycis spp.)	5.0%	10%			kg
	0302.55.00.00	-- Alaska Pollack (Theragra chalcogramma)	5.0%	10%			kg
	0302.56.00.00	-- Blue whittings (Micromesistius poutassou, Micromesistius australis)	5.0%	10%			kg
	0302.59.00.00	-- Other	5.0%	10%			kg
		- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0302.91 to 0302.99 :					
	0302.71.00.00	-- Tilapias (Oreochromis spp.)	5.0%	10%			kg
	0302.72.00.00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	5.0%	10%			kg
	0302.73.00.00	-- Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	5.0%	10%			kg
	0302.74.00.00	-- Eels (Anguilla spp.)	5.0%	10%			kg
	0302.79.00.00	-- Other	5.0%	10%			kg
		- Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99 :					
	0302.81.00.00	-- Dogfish and other sharks	5.0%	10%			kg
	0302.82.00.00	-- Rays and skates (Rajidae)	5.0%	10%			kg
	0302.83.00.00	-- Toothfish (Dissostichus spp.)	5.0%	10%			kg
	0302.84.00.00	-- Seabass (Dicentrarchus spp.)	5.0%	10%			kg
	0302.85.00.00	-- Seabream (Sparidae)	5.0%	10%			kg
	0302.89.00.00	-- Other	5.0%	10%			kg
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:					
	0302.91.00.00	-- Livers, roes and milt	5.0%	10%			kg
	0302.92.00.00	-- Shark fins	5.0%	10%			kg
	0302.99.00.00	-- Other	5.0%	10%			kg
		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
		- Salmonidae, excluding edible fish offal of subheading 0303.91 to 0303.99 :					
	0303.11.00.00	-- Sockeye salmon (red salmon) (Oncorhynchus nerka)	5.0%	10%			kg
	0303.12.00.00	-- Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	5.0%	10%			kg
	0303.13.00.00	-- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	5.0%	10%			kg
	0303.14.00.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	5.0%	10%			kg
	0303.19.00.00	-- Other	5.0%	10%			kg
		- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0303.91 to 0303.99 :					
	0303.23.00.00	-- Tilapias (Oreochromis spp.)	5.0%	10%			kg
	0303.24.00.00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	5.0%	10%			kg
	0303.25.00.00	-- Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp, Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	5.0%	10%			kg
	0303.26.00.00	-- Eels (Anguilla spp.)	5.0%	10%			kg
	0303.29.00.00	-- Other	5.0%	10%			kg
		- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0303.91 to 0303.99 :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
	0303.31.00.00	-- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	5.0%	10%			kg
	0303.32.00.00	-- Plaice (Pleuronectes platessa)	5.0%	10%			kg
	0303.33.00.00	-- Sole (Solea spp.)	5.0%	10%			kg
	0303.34.00.00	-- Turbots (Psetta maxima)	5.0%	10%			kg
	0303.39.00.00	-- Other	5.0%	10%			kg
		- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0303.91 to 0303.99 :					
	0303.41.00.00	-- Albacore or longfinned tunas (Thunnus alalunga)	5.0%	10%			kg
	0303.42.00.00	-- Yellowfin tunas (Thunnus albacares)	5.0%	10%			kg
	0303.43.00.00	-- Skipjack or stripe-bellied bonito	5.0%	10%			kg
	0303.44.00.00	-- Bigeye tunas (Thunnus obesus)	5.0%	10%			kg
	0303.45.00.00	-- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	5.0%	10%			kg
	0303.46.00.00	-- Southern bluefin tunas (Thunnus maccoyii)	5.0%	10%			kg
	0303.49.00.00	-- Other	5.0%	10%			kg
		- Herrings (Clupea harengus, Clupea pallasii), anchovies (Eagraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0303.91 to 0303.99:					
	0303.51.00.00	-- Herrings (Clupea harengus, Clupea pallasii)	5.0%	10%			kg
	0303.53.00.00	-- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	5.0%	10%			kg
	0303.54.00.00	-- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
03.04	0303.55.00.00	-- Jack and horse mackerel (Trachurus spp.)	5.0%	10%			kg
	0303.56.00.00	-- Cobia (Rachycentron canadum)	5.0%	10%			kg
	0303.57.00.00	-- Swordfish (Xiphias gladius)	5.0%	10%			kg
	0303.59.00.00	-- Other	5.0%	10%			kg
		- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99 :					
	0303.63.00.00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	5.0%	10%			kg
	0303.64.00.00	-- Haddock (Melanogrammus aeglefinus)	5.0%	10%			kg
	0303.65.00.00	-- Coalfish (Pollachius virens)	5.0%	10%			kg
	0303.66.00.00	-- Hake (Merluccius spp., Urophycis spp.)	5.0%	10%			kg
	0303.67.00.00	-- Alaska Pollack (Theragra chalcogramma)	5.0%	10%			kg
	0303.68.00.00	-- Blue whittings (Micromesistius poutassou, Micromesistius australis)	5.0%	10%			kg
	0303.69.00.00	-- Other	5.0%	10%			kg
		- Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99 :					
	0303.81.00.00	-- Dogfish and other sharks	5.0%	10%			kg
	0303.82.00.00	-- Rays and skates (Rajidae)	5.0%	10%			kg
	0303.83.00.00	-- Toothfish (Dissostichus spp.)	5.0%	10%			kg
	0303.84.00.00	-- Seabass (Dicentrarchus spp.)	5.0%	10%			kg
	0303.89.00.00	-- Other	5.0%	10%			kg
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:					
	0303.91.00.00	-- Livers, roes and milt	5.0%	10%			kg
	0303.92.00.00	-- Shark fins	5.0%	10%			kg
	0303.99.00.00	-- Other	5.0%	10%			kg
		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
		- Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) :					
	0304.31.00.00	-- Tilapias (Oreochromis spp.)	15.0%	10%			kg
	0304.32.00.00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	15.0%	10%			kg
	0304.33.00.00	-- Nile Perch (Lates niloticus)	15.0%	10%			kg
	0304.39.00.00	-- Other	15.0%	10%			kg
		- Fresh or chilled fillets of other fish :					
	0304.41.00.00	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Huchohucho)	15.0%	10%			kg
	0304.42.00.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	15.0%	10%			kg
	0304.43.00.00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	15.0%	10%			kg
	0304.44.00.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	15.0%	10%			kg
	0304.45.00.00	-- Swordfish (Xiphias gladius)	15.0%	10%			kg
	0304.46.00.00	-- Toothfish (Dissostichus spp.)	15.0%	10%			kg
	0304.47.00.00	-- Dogfish and other sharks	15.0%	10%			kg
	0304.48.00.00	-- Rays and skates (Rajidae)	15.0%	10%			kg
	0304.49.00.00	-- Other	15.0%	10%			kg
		- Other, fresh or chilled :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
	0304.51.00.00	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	15.0%	10%			kg
	0304.52.00.00	-- Salmonidae	15.0%	10%			kg
	0304.53.00.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	15.0%	10%			kg
	0304.54.00.00	-- Swordfish (Xiphias gladius)	15.0%	10%			kg
	0304.55.00.00	-- Toothfish (Dissostichus spp.)	15.0%	10%			kg
	0304.56.00.00	-- Dogfish and other sharks	15.0%	10%			kg
	0304.57.00.00	-- Rays and skates (Rajidae)	15.0%	10%			kg
	0304.59.00.00	-- Other - Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.) :	15.0%	10%			kg
	0304.61.00.00	-- Tilapias (Oreochromis spp.)	15.0%	10%			kg
	0304.62.00.00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	15.0%	10%			kg
	0304.63.00.00	-- Nile Perch (Lates niloticus)	15.0%	10%			kg
	0304.69.00.00	-- Other - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae :	15.0%	10%			kg
	0304.71.00.00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	15.0%	10%			kg
	0304.72.00.00	-- Haddock (Melanogrammus aeglefinus)	15.0%	10%			kg
	0304.73.00.00	-- Coalfish (Pollachius virens)	15.0%	10%			kg
	0304.74.00.00	-- Hake (Merluccius spp., Urophycis spp.)	15.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
	0304.75.00.00	-- Alaska Pollack (Theragra chalcogramma)	15.0%	10%			kg
	0304.79.00.00	-- Other	15.0%	10%			kg
	0304.81.00.00	- Frozen fillets of other fish : -- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Huchohucho)	15.0%	10%			kg
	0304.82.00.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	15.0%	10%			kg
	0304.83.00.00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	15.0%	10%			kg
	0304.84.00.00	-- Swordfish (Xiphias gladius)	15.0%	10%			kg
	0304.85.00.00	-- Toothfish (Dissostichus spp.)	15.0%	10%			kg
	0304.86.00.00	-- Herrings (Clupea harengus, Clupea pallasii)	15.0%	10%			kg
	0304.87.00.00	-- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)	15.0%	10%			kg
	0304.88.00.00	-- Dogfish, other sharks, rays and skates (Rajidae)	15.0%	10%			kg
	0304.89.00.00	-- Other - Other, frozen :	15.0%	10%			kg
	0304.91.00.00	-- Swordfish (Xiphias gladius)	15.0%	10%			kg
	0304.92.00.00	-- Toothfish (Dissostichus spp.)	15.0%	10%			kg
	0304.93.00.00	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	15.0%	10%			kg
	0304.94.00.00	-- Alaska Pollack (Theragra chalcogramma)	15.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
03.05	0304.95.00.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma)	15.0%	10%			kg
	0304.96.00.00	-- Dogfish and other sharks	15.0%	10%			kg
	0304.97.00.00	-- Rays and skates (Rajidae)	15.0%	10%			kg
	0304.99.00.00	-- Other	15.0%	10%			kg
		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.					
	0305.10.00.00	- Flours, meals and pellets of fish, fit for human consumption	10.0%	10%			kg
	0305.20.00.00	- Livers, roes and milt of fish, dried, smoked, salted or in brine	15.0%	10%			kg
		- Fish fillets, dried, salted or in brine, but not smoked :					
	0305.31.00.00	-- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	7.5%	10%			kg
	0305.32.00.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	7.5%	10%			kg
	0305.39.00.00	-- Other	7.5%	10%			kg
		- Smoked fish, including fillets, other than edible fish offal :					
	0305.41.00.00	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	7.5%	10%			kg
	0305.42.00.00	-- Herrings (Clupea harengus, Clupea pallasii)	7.5%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
	0305.43.00.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	7.5%	10%			kg
	0305.44.00.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	7.5%	10%			kg
	0305.49.00.00	-- Other - Dried fish, other than edible fish offal, whether or not salted but not smoked :	7.5%	10%			kg
	0305.51.00.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	7.5%	10%			kg
	0305.52.00.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	7.5%	10%			kg
	0305.53.00.00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	7.5%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
	0305.54.00.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Eagraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)	7.5%	10%			kg
	0305.59.00.00	-- Other - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :	7.5%	10%			kg
	0305.61.00.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	7.5%	10%			kg
	0305.62.00.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	7.5%	10%			kg
	0305.63.00.00	-- Anchovies (<i>Engraulis</i> spp.)	7.5%	10%			kg
	0305.64.00.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	7.5%	10%			kg
	0305.69.00.00	-- Other - Fish fins, heads, tails, maws and other edible fish offal :	7.5%	10%			kg
	0305.71.00.00	-- Shark fins -- Fish heads, tails and maws:	7.5%	10%			kg
	0305.72.10.00	--- Cod head	7.5%	10%			kg
	0305.72.90.00	--- Other	7.5%	10%			kg
	0305.79.00.00	-- Other	7.5%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.					
		- Frozen :					
	0306.11.00.00	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	7.5%	10%			kg
	0306.12.00.00	-- Lobsters (Homarus spp.)	7.5%	10%			kg
	0306.14.00.00	-- Crabs	7.5%	10%			kg
	0306.15.00.00	-- Norway lobsters (Nephrops norvegicus)	7.5%	10%			kg
	0306.16.00.00	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	7.5%	10%			kg
	0306.17.00.00	-- Other shrimps and prawns	7.5%	10%			kg
		-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:					
	0306.19.10.00	--- Flours, meals and pellets	10.0%	10%			kg
	0306.19.90.00	--- Other	15.0%	10%			kg
		- Live, fresh or chilled :					
	0306.31.00.00	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	15.0%	10%			kg
	0306.32.00.00	-- Lobsters (Homarus spp.)	15.0%	10%			kg
	0306.33.00.00	-- Crabs	15.0%	10%			kg
	0306.34.00.00	-- Norway lobsters (Nephrops norvegicus)	15.0%	10%			kg
	0306.35.00.00	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	15.0%	10%			kg
	0306.36.00.00	-- Other shrimps and prawns	15.0%	10%			kg
		-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:					
	0306.39.10.00	--- Flours, meals and pellets	15.0%	10%			kg
	0306.39.90.00	--- Other	15.0%	10%			kg
		- Other:					
	0306.91.00.00	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	15.0%	10%			kg
	0306.92.00.00	-- Lobsters (Homarus spp)	15.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
03.07	0306.93.00.00	-- Crabs	15.0%	10%			kg
	0306.94.00.00	-- Norway lobsters (Nephrops norvegicus)	15.0%	10%			kg
	0306.95.00.00	-- Shrimps and prawns	15.0%	10%			kg
		-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:					
	0306.99.10.00	--- Flours, meals and pellets	15.0%	10%			kg
	0306.99.90.00	--- Other	15.0%	10%			kg
		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.					
		- Oysters :					
	0307.11.00.00	-- Live, fresh or chilled	15.0%	10%			kg
	0307.12.00.00	-- Frozen	15.0%	10%			kg
	0307.19.00.00	-- Other	15.0%	10%			kg
		- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten :					
	0307.21.00.00	-- Live, fresh or chilled	15.0%	10%			kg
	0307.22.00.00	-- Frozen	15.0%	10%			kg
	0307.29.00.00	-- Other	15.0%	10%			kg
		- Mussels (Mytilus spp., Perna spp.) :					
	0307.31.00.00	-- Live, fresh or chilled	15.0%	10%			kg
	0307.32.00.00	-- Frozen	15.0%	10%			kg
	0307.39.00.00	-- Other	15.0%	10%			kg
		- Cuttle fish and squid :					
	0307.42.00.00	-- Live, fresh or chilled	15.0%	10%			kg
	0307.43.00.00	-- Frozen	15.0%	10%			kg
	0307.49.00.00	-- Other	15.0%	10%			kg
		- Octopus (Octopus spp.) :					
	0307.51.00.00	-- Live, fresh or chilled	15.0%	10%			kg
	0307.52.00.00	-- Frozen	15.0%	10%			kg
	0307.59.00.00	-- Other	15.0%	10%			kg
	0307.60.00.00	- Snails, other than sea snails	15.0%	10%			kg
		- Clams, cockles and ark shells (families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae) :					
	0307.71.00.00	-- Live, fresh or chilled	15.0%	10%			kg
	0307.72.00.00	-- Frozen	15.0%	10%			kg
	0307.79.00.00	-- Other	15.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
03.08		- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.):					
	0307.81.00.00	-- Live, fresh or chilled abalone (Haliotis spp.)	15.0%	10%			kg
	0307.82.00.00	-- Live, fresh or chilled stromboid conchs (Strombus spp.)	15.0%	10%			Kg
	0307.83.00.00	-- Frozen abalone (Haliotis spp.)	15.0%	10%			Kg
	0307.84.00.00	-- Frozen stromboid conchs (Strombus spp.)	15.0%	10%			Kg
	0307.87.00.00	-- Other abalone (Haliotis spp.)	15.0%	10%			kg
	0307.88.00.00	-- Other stromboid conchs (Stromboid spp.)	15.0%	10%			kg
		- Other, including flours, meals and pellets, fit for human consumption :					
	0307.91.00.00	-- Live, fresh or chilled	15.0%	10%			kg
	0307.92.00.00	-- Frozen	15.0%	10%			kg
	0307.99.00.00	-- Other	15.0%	10%			kg
		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.					
		- Sea cucumbers (Stichopus japonicus, Holothuroidea) :					
	0308.11.00.00	-- Live, fresh or chilled	15.0%	10%			kg
	0308.12.00.00	-- Frozen	15.0%	10%			kg
	0308.19.00.00	-- Other	15.0%	10%			kg
		- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus) :					
	0308.21.00.00	-- Live, fresh or chilled	15.0%	10%			kg
	0308.22.00.00	-- Frozen	15.0%	10%			kg
	0308.29.00.00	-- Other	15.0%	10%			kg
	0308.30.00.00	- Jellyfish (Rhopilema spp.)	15.0%	10%			kg
	0308.90.00.00	- Other	15.0%	10%			kg

Chapter 4

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

Notes.

- 1.- The expression "milk" means full cream milk or partially or completely skimmed milk.
- 2.- For the purposes of heading 04.05 :
 - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 % or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2 % by weight and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
 - (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80 % by weight.
- 3.- Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics :
 - (a) a milkfat content, by weight of the dry matter, of 5 % or more;
 - (b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and
 - (c) they are moulded or capable of being moulded.
- 4.- This Chapter does not cover :
 - (a) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);
 - (b) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substances (for example, oleic fats) (heading 19.01 or 21.06); or
 - (c) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

Subheading Notes.

- 1.- For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
- 2.- For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.					
	0401.10.00.00	- Of a fat content, by weight, not exceeding 1 %	5.0%	10%			kg
	0401.20.00.00	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	5.0%	10%			kg
	0401.40.00.00	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	5.0%	10%			kg
	0401.50.00.00	- Of a fat content, by weight, exceeding 10 %	5.0%	10%			kg
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
04.03		- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %:					
	0402.10.10.00	-- In packings of 25 kg or more	1.5%	10%			kg
		-- In packings of less than 25 kg:					
	0402.10.21.00	--- Of a kind, the sale of which is reserved exclusively for registered pharmacies	1.5%	10%			kg
	0402.10.29.00	--- Other	1.5%	10%			kg
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 % :					
		-- Not containing added sugar or other sweetening matter:					
	0402.21.10.00	--- In packings of 25 kg or more	1.5%	10%			kg
		--- In packings of less than 25 kg:					
	0402.21.21.00	---- Of a kind, the sale of which is reserved exclusively for registered pharmacies	1.5%	10%			kg
	0402.21.29.00	---- Other	5.0%	10%			kg
		-- Other:					
	0402.29.10.00	--- In packings of 25 kg or more	2.5%	10%			kg
		--- In packings of less than 25 kg:					
	0402.29.21.00	---- Of a kind, the sale of which is reserved exclusively for registered pharmacies	2.5%	10%			kg
	0402.29.29.00	---- Other	5.0%	10%			kg
		- Other :					
		-- Not containing added sugar or other sweetening matter:					
	0402.91.10.00	--- In packings of 25 kg or more	5.0%	10%			kg
	0402.91.20.00	--- In packings of less than 25 kg	5.0%	10%			kg
	0402.99.00.00	-- Other	5.0%	10%			kg
		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.					
		- Yogurt:					
	0403.10.10.00	-- Plain, not containing fruit or cocoa	10.0%	10%			kg
	0403.10.20.00	-- Containing fruit but not containing cocoa	10.0%	10%			kg
	0403.10.30.00	-- Containing cocoa but not containing fruit	10.0%	10%			kg
	0403.10.90.00	-- Other	10.0%	10%			kg
		- Other:					
		-- Buttermilk:					
	0403.90.11.00	--- In powder form	7.5%	10%			kg
	0403.90.19.00	--- Other	7.5%	10%			kg
		-- Other:					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
04.04	0403.90.91.00	--- In powder form	5.0%	10%			kg
	0403.90.99.00	--- Other	7.5%	10%			kg
04.05		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.					
	0404.10.00.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	7.5%	10%			kg
	0404.90.00.00	- Other	7.5%	10%			kg
		Butter and other fats and oils derived from milk; dairy spreads.					
	0405.10.00.00	- Butter	15.0%	10%			kg
04.06	0405.20.00.00	- Dairy spreads	15.0%	10%			kg
		- Other:					
	0405.90.10.00	-- Butterfat and butteroil	10.0%	10%			kg
	0405.90.90.00	-- Other	15.0%	10%			kg
		Cheese and curd.					
04.07	0406.10.00.00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	15.0%	10%			kg
	0406.20.00.00	- Grated or powdered cheese, of all kinds	15.0%	10%			kg
	0406.30.00.00	- Processed cheese, not grated or powdered	15.0%	10%			kg
	0406.40.00.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	15.0%	10%			kg
	0406.90.00.00	- Other cheese	15.0%	10%			kg
04.08		Birds' eggs, in shell, fresh, preserved or cooked.					
		- Fertilised eggs for incubation :					
	0407.11.00.00	-- Of fowls of the species <i>Gallus domesticus</i>	10.0%	10%			kg
	0407.19.00.00	-- Other	10.0%	10%			kg
		- Other fresh eggs :					
04.08	0407.21.00.00	-- Of fowls of the species <i>Gallus domesticus</i>	15.0%	10%			kg
	0407.29.00.00	-- Other	15.0%	10%			kg
	0407.90.00.00	- Others	15.0%	10%			kg
		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.					
		- Egg yolks :					
	0408.11.00.00	-- Dried	15.0%	10%			kg
	0408.19.00.00	-- Other	15.0%	10%			kg
		- Other :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
04.09 04.10	0408.91.00.00	-- Dried	15.0%	10%			kg
	0408.99.00.00	-- Other	15.0%	10%			kg
	0409.00.00.00	Natural honey.	15.0%	10%			kg
	0410.00.00.00	Edible products of animal origin, not elsewhere specified or included.	15.0%	10%			kg

Chapter 5

Products of animal origin, not elsewhere specified or included

Notes.

1.- This Chapter does not cover :

- (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
- (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
- (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
- (d) Prepared knots or tufts for broom or brush making (heading 96.03).

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

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

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
05.01	0501.00.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	20.0%	10%			kg
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.					
	0502.10.00.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	20.0%	10%			kg
	0502.90.00.00	- Other	20.0%	10%			kg
[05.03]							
05.04	0504.00.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	15.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.					
	0505.10.00.00	- Feathers of a kind used for stuffing; down	10.0%	10%			kg
	0505.90.00.00	- Other	10.0%	10%			kg
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.					
	0506.10.00.00	- Ossein and bones treated with acid	10.0%	10%			kg
	0506.90.00.00	- Other	10.0%	10%			kg
05.07		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.					
		- Ivory; ivory powder and waste:					
	0507.10.10.00	-- Elephant tusks	10.0%	10%			kg
	0507.10.90.00	-- Other	10.0%	10%			kg
	0507.90.00.00	- Other	10.0%	10%			kg
05.08	0508.00.00.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	10.0%	10%			kg
[05.09]							
05.10	0510.00.00.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	10.0%	10%			kg
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.					
	0511.10.00.00	- Bovine semen	10.0%	10%			-
		- Other :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
	0511.91.00.00	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	10.0%	10%			kg
	0511.99.00.00	-- Other	10.0%	10%			kg

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 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
- 2.- Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.					
	0601.10.00.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	7.5%	10%			u
	0601.20.00.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	7.5%	10%			u
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.					
	0602.10.00.00	- Unrooted cuttings and slips	7.5%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
06.03	0602.20.00.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	7.5%	10%			u
	0602.30.00.00	- Rhododendrons and azaleas, grafted or not	7.5%	10%			u
	0602.40.00.00	- Roses, grafted or not	7.5%	10%			u
	0602.90.00.00	- Other	7.5%	10%			kg
		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.					
		- Fresh :					
	0603.11.00.00	-- Roses	15.0%	10%			kg
	0603.12.00.00	-- Carnations	15.0%	10%			kg
	0603.13.00.00	-- Orchids	15.0%	10%			kg
	0603.14.00.00	-- Chrysanthemums	15.0%	10%			kg
06.04	0603.15.00.00	-- Lilies (<i>Lilium</i> spp.)	15.0%	10%			kg
	0603.19.00.00	-- Other	15.0%	10%			kg
	0603.90.00.00	- Other	15.0%	10%			kg
		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.					
	0604.20.00.00	- Fresh	15.0%	10%			kg
	0604.90.00.00	- Other	15.0%	10%			kg

Chapter 7

Edible vegetables and certain roots and tubers

Notes.

- 1.- This Chapter does not cover forage products of heading 12.14.
- 2.- In headings 07.09, 07.10, 07.11 and 07.12 the word “vegetables” includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays* var. *saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
- 3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than :
 - (a) dried leguminous vegetables, shelled (heading 07.13);
 - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
07.01		Potatoes, fresh or chilled.					
	0701.10.00.00	- Seed	7.5%	10%			kg
	0701.90.00.00	- Other	10.0%	10%			kg
07.02	0702.00.00.00	Tomatoes, fresh or chilled.	7.5%	10%			kg
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.					
	0703.10.00.00	- Onions and shallots	10.0%	10%			kg
	0703.20.00.00	- Garlic	7.5%	10%			kg
	0703.90.00.00	- Leeks and other alliaceous vegetables	7.5%	10%			kg
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.					
	0704.10.00.00	- Cauliflowers and headed broccoli	7.5%	10%			kg
	0704.20.00.00	- Brussels sprouts	7.5%	10%			kg
	0704.90.00.00	- Other	7.5%	10%			kg
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.					
		- Lettuce :					
	0705.11.00.00	-- Cabbage lettuce (head lettuce)	7.5%	10%			kg
	0705.19.00.00	-- Other	7.5%	10%			kg
		- Chicory :					
	0705.21.00.00	-- Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	7.5%	10%			kg
	0705.29.00.00	-- Other	7.5%	10%			kg
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.					
	0706.10.00.00	- Carrots and turnips	7.5%	10%			kg
	0706.90.00.00	- Other	7.5%	10%			kg
07.07	0707.00.00.00	Cucumbers and gherkins, fresh or chilled.	7.5%	10%			kg
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.					
	0708.10.00.00	- Peas (<i>Pisum sativum</i>)	7.5%	10%			kg
	0708.20.00.00	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	7.5%	10%			kg
	0708.90.00.00	- Other leguminous vegetables	7.5%	10%			kg
07.09		Other vegetables, fresh or chilled.					
	0709.20.00.00	- Asparagus	7.5%	10%			kg
	0709.30.00.00	- Aubergines (egg-plants)	7.5%	10%			kg
	0709.40.00.00	- Celery other than celeriac	7.5%	10%			kg
		- Mushrooms and truffles :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
07.10	0709.51.00.00	-- Mushrooms of the genus Agaricus	7.5%	10%			kg
	0709.59.00.00	-- Other	7.5%	10%			kg
	0709.60.00.00	- Fruits of the genus Capsicum or of the genus Pimenta	7.5%	10%			kg
	0709.70.00.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	7.5%	10%			kg
		- Other :					
	0709.91.00.00	-- Globe artichokes	7.5%	10%			kg
	0709.92.00.00	-- Olives	7.5%	10%			kg
	0709.93.00.00	-- Pumpkins, squash and gourds (Cucurbita spp.)	7.5%	10%			kg
		-- Other:					
	0709.99.10.00	--- Sweet corn	7.5%	10%			kg
	0709.99.90.00	--- Other	7.5%	10%			kg
		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.					
	0710.10.00.00	- Potatoes	10.0%	10%			kg
		- Leguminous vegetables, shelled or unshelled :					
	0710.21.00.00	-- Peas (Pisum sativum)	7.5%	10%			kg
07.11	0710.22.00.00	-- Beans (Vigna spp., Phaseolus spp.)	7.5%	10%			kg
	0710.29.00.00	-- Other	7.5%	10%			kg
	0710.30.00.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	7.5%	10%			kg
	0710.40.00.00	- Sweet corn	7.5%	10%			kg
	0710.80.00.00	- Other vegetables	7.5%	10%			kg
	0710.90.00.00	- Mixtures of vegetables	7.5%	10%			kg
		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.					
	0711.20.00.00	- Olives	7.5%	10%			kg
	0711.40.00.00	- Cucumbers and gherkins	7.5%	10%			kg
		- Mushrooms and truffles :					
07.12	0711.51.00.00	-- Mushrooms of the genus Agaricus	7.5%	10%			kg
	0711.59.00.00	-- Other	7.5%	10%			kg
	0711.90.00.00	- Other vegetables; mixtures of vegetables	7.5%	10%			kg
		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.					
	0712.20.00.00	- Onions	7.5%	10%			kg
		- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles :					
	0712.31.00.00	-- Mushrooms of the genus Agaricus	7.5%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
07.13	0712.32.00.00	-- Wood ears (Auricularia spp.)	7.5%	10%			kg
	0712.33.00.00	-- Jelly fungi (Tremella spp.)	7.5%	10%			kg
	0712.39.00.00	-- Other	7.5%	10%			kg
	0712.90.00.00	- Other vegetables; mixtures of vegetables	7.5%	10%			kg
		Dried leguminous vegetables, shelled, whether or not skinned or split.					
		- Peas (Pisum sativum):					
	0713.10.10.00	-- Seeds	7.5%	10%			kg
	0713.10.90.00	-- Other	7.5%	10%			kg
		- Chickpeas (garbanzos):					
	0713.20.10.00	-- Seeds	7.5%	10%			kg
	0713.20.90.00	-- Other	7.5%	10%			kg
		- Beans (Vigna spp., Phaseolus spp.) :					
		-- Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek:					
	0713.31.10.00	--- Seeds	7.5%	10%			kg
	0713.31.90.00	--- Other	7.5%	10%			kg
		-- Small red (Adzuki) beans (Phaseolus or Vigna angularis):					
	0713.32.10.00	--- Seeds	7.5%	10%			kg
	0713.32.90.00	--- Other	7.5%	10%			kg
		-- Kidney beans, including white pea beans (Phaseolus vulgaris):					
	0713.33.10.00	--- Seeds	7.5%	10%			kg
	0713.33.90.00	--- Other	7.5%	10%			kg
		-- Bambara beans (Vigna subterranea or Voandzeia subterranea):					
	0713.34.10.00	--- Seeds	7.5%	10%			kg
	0713.34.90.00	--- Other	7.5%	10%			kg
		-- Cow peas (Vigna unguiculata):					
	0713.35.10.00	--- Seeds	7.5%	10%			kg
	0713.35.90.00	--- Other	7.5%	10%			kg
	0713.39.00.00	-- Other	7.5%	10%			kg
		- Lentils:					
	0713.40.10.00	-- Seeds	7.5%	10%			kg
	0713.40.90.00	-- Other	7.5%	10%			kg
		- Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor):					
	0713.50.10.00	-- Seeds	7.5%	10%			kg
	0713.50.90.00	-- Other	7.5%	10%			kg
		- Pigeon peas (Cajanus cajan):					
	0713.60.10.00	-- Seeds	7.5%	10%			kg
	0713.60.90.00	-- Other	7.5%	10%			kg
	0713.90.00.00	- Other	7.5%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
07.14		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.					
	0714.10.00.00	- Manioc (cassava)	7.5%	10%			kg
	0714.20.00.00	- Sweet potatoes	7.5%	10%			kg
	0714.30.00.00	- Yams (Dioscorea spp.)	7.5%	10%			kg
	0714.40.00.00	- Taro (Colocasia spp.)	7.5%	10%			kg
	0714.50.00.00	- Yautia (Xanthosoma spp.)	7.5%	10%			kg
	0714.90.00.00	- Other	7.5%	10%			kg

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

- 1.- This Chapter does not cover inedible nuts or fruits.
- 2.- Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
- 3.- Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes :
 - (a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup),
 provided that they retain the character of dried fruit or dried nuts.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.					
		- Coconuts :					
	0801.11.00.00	-- Desiccated	7.5%	10%			kg
	0801.12.00.00	-- In the inner shell (endocarp)	7.5%	10%			kg
	0801.19.00.00	-- Other	7.5%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
08.02	0801.21.00.00	- Brazil nuts : -- In shell	7.5%	10%			kg
	0801.22.00.00	-- Shelled	7.5%	10%			kg
	0801.31.00.00	- Cashew nuts : -- In shell	7.5%	10%			kg
	0801.32.00.00	-- Shelled	7.5%	10%			kg
		Other nuts, fresh or dried, whether or not shelled or peeled.					
	0802.11.00.00	- Almonds : -- In shell	7.5%	10%			kg
	0802.12.00.00	-- Shelled	7.5%	10%			kg
	0802.21.00.00	- Hazelnuts or filberts (Corylus spp.) : -- In shell	7.5%	10%			kg
	0802.22.00.00	-- Shelled	7.5%	10%			kg
	0802.31.00.00	- Walnuts : -- In shell	7.5%	10%			kg
	0802.32.00.00	-- Shelled	7.5%	10%			kg
	0802.41.00.00	- Chestnuts (Castanea spp.) : -- In shell	7.5%	10%			kg
	0802.42.00.00	-- Shelled	7.5%	10%			kg
	0802.51.00.00	- Pistachios : -- In shell	7.5%	10%			kg
	0802.52.00.00	-- Shelled	7.5%	10%			kg
	0802.61.00.00	- Macadamia nuts : -- In shell	7.5%	10%			kg
	0802.62.00.00	-- Shelled	7.5%	10%			kg
08.03	0802.70.00.00	- Kola nuts (Cola spp.)	7.5%	10%			kg
	0802.80.00.00	- Areca nuts	7.5%	10%			kg
	0802.90.00.00	- Other	7.5%	10%			kg
		Bananas, including plantains, fresh or dried.					
	0803.10.10.00	- Plantains: -- Fresh	7.5%	10%			kg
	0803.10.20.00	-- Dried	7.5%	10%			kg
	0803.90.10.00	- Other: -- Fresh	7.5%	10%			kg
	0803.90.20.00	-- Dried	7.5%	10%			kg
		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.					
08.04	0804.10.00.00	- Dates	7.5%	10%			kg
	0804.20.00.00	- Figs	7.5%	10%			kg
	0804.30.00.00	- Pineapples	7.5%	10%			kg
	0804.40.00.00	- Avocados	7.5%	10%			kg
	0804.50.10.00	- Guavas, mangoes and mangosteens: -- Mangoes	7.5%	10%			kg
	0804.50.90.00	-- Other	7.5%	10%			kg
		Citrus fruit, fresh or dried.					
	0805.10.00.00	- Oranges	7.5%	10%			kg
		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:					
	0805.21.00.00	-- Mandarins (including tangerines and satsumas)	7.5%	10%			kg
	0805.22.00.00	-- Clementines	7.5%	10%			kg
	0805.29.00.00	-- Other	7.5%	10%			kg
08.05	0805.40.00.00	- Grapefruit, including pomelos	7.5%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
08.06	0805.50.00.00	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	7.5%	10%			kg
	0805.90.00.00	- Other	7.5%	10%			kg
		Grapes, fresh or dried.					
08.07	0806.10.00.00	- Fresh	7.5%	10%			kg
	0806.20.00.00	- Dried	7.5%	10%			kg
		Melons (including watermelons) and papaws (papayas), fresh.					
08.08		- Melons (including watermelons) :					
	0807.11.00.00	-- Watermelons	7.5%	10%			kg
	0807.19.00.00	-- Other	7.5%	10%			kg
	0807.20.00.00	- Papaws (papayas)	7.5%	10%			kg
		Apples, pears and quinces, fresh.					
08.09	0808.10.00.00	- Apples	7.5%	10%			kg
	0808.30.00.00	- Pears	7.5%	10%			kg
	0808.40.00.00	- Quinces	7.5%	10%			kg
		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.					
08.10	0809.10.00.00	- Apricots	7.5%	10%			kg
		- Cherries :					
	0809.21.00.00	-- Sour cherries (Prunus cerasus)	7.5%	10%			kg
	0809.29.00.00	-- Other	7.5%	10%			kg
	0809.30.00.00	- Peaches, including nectarines	7.5%	10%			kg
	0809.40.00.00	- Plums and sloes	7.5%	10%			kg
		Other fruit, fresh.					
	0810.10.00.00	- Strawberries	7.5%	10%			kg
	0810.20.00.00	- Raspberries, blackberries, mulberries and loganberries	7.5%	10%			kg
	0810.30.00.00	- Black, white or red currants and gooseberries	7.5%	10%			kg
08.11	0810.40.00.00	- Cranberries, bilberries and other fruits of the genus Vaccinium	7.5%	10%			kg
	0810.50.00.00	- Kiwifruit	7.5%	10%			kg
	0810.60.00.00	- Durians	7.5%	10%			kg
	0810.70.00.00	- Persimmons	7.5%	10%			kg
	0810.90.00.00	- Other	7.5%	10%			kg
		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.					
	0811.10.00.00	- Strawberries	7.5%	10%			kg
	0811.20.00.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	7.5%	10%			kg
	0811.90.00.00	- Other	7.5%	10%			kg
		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.					
08.13	0812.10.00.00	- Cherries	7.5%	10%			kg
	0812.90.00.00	- Other	7.5%	10%			kg
		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.					
	0813.10.00.00	- Apricots	7.5%	10%			kg
	0813.20.00.00	- Prunes	7.5%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
08.14	0813.30.00.00	- Apples	7.5%	10%			kg
		- Other fruit:					
	0813.40.10.00	-- Tamarind	7.5%	10%			kg
	0813.40.90.00	-- Other	7.5%	10%			kg
	0813.50.00.00	- Mixtures of nuts or dried fruits of this Chapter	7.5%	10%			kg
	0814.00.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	7.5%	10%			kg

Chapter 9

Coffee, tea, maté and spices

Notes.

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

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

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

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

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.					
		- Coffee, not roasted :					
		-- Not decaffeinated:					
		--- Arabica:					
	0901.11.11.00	---- Cherry-red	10.0%	10%			kg
	0901.11.12.00	---- Extra-prima, prima, superior	10.0%	10%			kg
	0901.11.13.00	---- Normal, small, very small sized	10.0%	10%			kg
	0901.11.19.00	---- Other	10.0%	10%			kg
		--- Robusta :					
	0901.11.21.00	---- Cherry-red	10.0%	10%			kg
	0901.11.22.00	---- Extra prima, prima, superior excellent grade zero	10.0%	10%			kg
	0901.11.23.00	---- Extra prima, normal excellent, small, very small sized grade four	10.0%	10%			kg
	0901.11.24.00	---- Normal extra prima, small, very small sized grade two	10.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
09.02		---- Extra prima, prima , superior:					
	0901.11.25.10	----- Grade one	10.0%	10%			kg
	0901.11.25.20	----- Grade two	10.0%	10%			kg
	0901.11.25.90	----- Grade three	10.0%	10%			kg
		---- Normal, small, very small sized:					
	0901.11.26.10	----- Grade one	10.0%	10%			kg
	0901.11.26.20	----- Grade three	10.0%	10%			kg
	0901.11.26.30	----- Grade four	10.0%	10%			kg
	0901.11.26.90	----- Other	10.0%	10%			kg
	0901.11.27.00	---- Green coffee, broken	10.0%	10%			kg
	0901.11.28.00	---- Black coffee	10.0%	10%			kg
	0901.11.29.00	---- Other	10.0%	10%			kg
		--- Arabusta :					
	0901.11.31.00	---- Cherry-red	10.0%	10%			kg
	0901.11.32.00	---- Extra-prima, prima, superior	10.0%	10%			kg
	0901.11.33.00	---- Normal, small, very small sized	10.0%	10%			kg
	0901.11.34.00	---- Other	10.0%	10%			kg
		--- Liberica :					
	0901.11.41.00	---- Cherry-red	10.0%	10%			kg
	0901.11.42.00	---- Extra-prima, prima, superior	10.0%	10%			kg
	0901.11.43.00	---- Normal, small, very small sized	10.0%	10%			kg
	0901.11.44.00	---- Other	10.0%	10%			kg
		--- Other types :					
	0901.11.51.00	---- Cherry-red	10.0%	10%			kg
	0901.11.52.00	---- Extra-prima, prima, superior	10.0%	10%			kg
	0901.11.53.00	---- Normal, small, very small sized	10.0%	10%			kg
	0901.11.54.00	---- Other	10.0%	10%			kg
		-- Decaffeinated:					
	0901.12.10.00	--- Robusta	10.0%	10%			kg
	0901.12.20.00	--- Arabusta	10.0%	10%			kg
	0901.12.90.00	--- Other	10.0%	10%			kg
		- Coffee roasted :					
		-- Not decaffeinated:					
	0901.21.10.00	--- Uncrushed	15.0%	10%			kg
	0901.21.20.00	--- Crushed	15.0%	10%			kg
		-- Decaffeinated:					
	0901.22.10.00	--- Uncrushed	15.0%	10%			kg
	0901.22.20.00	--- Crushed	15.0%	10%			kg
	0901.90.00.00	- Other	15.0%	10%			kg
		Tea, whether or not flavoured.					
	0902.10.00.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	10.0%	10%			kg
	0902.20.00.00	- Other green tea (not fermented)	10.0%	10%			kg
	0902.30.00.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	10.0%	10%			kg
	0902.40.00.00	- Other black tea (fermented) and other partly fermented tea	10.0%	10%			kg
			10.0%	10%			kg
09.03	0903.00.00.00	Maté.	20.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
09.04		Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.					
		- Pepper :					
	0904.11.00.00	-- Neither crushed nor ground	20.0%	10%			kg
	0904.12.00.00	-- Crushed or ground	20.0%	10%			kg
		- Fruits of the genus Capsicum or of the genus Pimenta :					
	0904.21.00.00	-- Dried, neither crushed nor ground	20.0%	10%			kg
	0904.22.00.00	-- Crushed or ground	20.0%	10%			kg
09.05		Vanilla.					
	0905.10.00.00	- Neither crushed nor ground	20.0%	10%			kg
	0905.20.00.00	- Crushed or ground	20.0%	10%			kg
09.06		Cinnamon and cinnamon-tree flowers.					
		- Neither crushed nor ground :					
	0906.11.00.00	-- Cinnamon (Cinnamomum zeylanicum Blume)	20.0%	10%			kg
	0906.19.00.00	-- Other	20.0%	10%			kg
	0906.20.00.00	- Crushed or ground	20.0%	10%			kg
09.07		Cloves (whole fruit, cloves and stems).					
	0907.10.00.00	- Neither crushed nor ground	20.0%	10%			kg
	0907.20.00.00	- Crushed or ground	20.0%	10%			kg
09.08		Nutmeg, mace and cardamoms.					
		- Nutmeg :					
	0908.11.00.00	-- Neither crushed nor ground	20.0%	10%			kg
	0908.12.00.00	-- Crushed or ground	20.0%	10%			kg
		- Mace :					
	0908.21.00.00	-- Neither crushed nor ground	20.0%	10%			kg
	0908.22.00.00	-- Crushed or ground	20.0%	10%			kg
		- Cardamoms :					
	0908.31.00.00	-- Neither crushed nor ground	20.0%	10%			kg
	0908.32.00.00	-- Crushed or ground	20.0%	10%			kg
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.					
		- Seeds of coriander :					
	0909.21.00.00	-- Neither crushed nor ground	15.0%	10%			kg
	0909.22.00.00	-- Crushed or ground	15.0%	10%			kg
		- Seeds of cumin :					
	0909.31.00.00	-- Neither crushed nor ground	15.0%	10%			kg
	0909.32.00.00	-- Crushed or ground	15.0%	10%			kg
		- Seeds of anise, badian, caraway or fennel; juniper berries :					
	0909.61.00.00	-- Neither crushed nor ground	15.0%	10%			kg
	0909.62.00.00	-- Crushed or ground	15.0%	10%			kg
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.					
		- Ginger :					
	0910.11.00.00	-- Neither crushed nor ground	15.0%	10%			kg
	0910.12.00.00	-- Crushed or ground	15.0%	10%			kg
	0910.20.00.00	- Saffron	15.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
	0910.30.00.00	- Turmeric (curcuma)	15.0%	10%			kg
	0910.91.00.00	- Other spices :					
	0910.99.00.00	-- Mixtures referred to in Note 1 (b) to this Chapter	15.0%	10%			kg
		-- Other	15.0%	10%			kg

Chapter 10

Cereals

Notes.

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

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

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

Subheading Note.

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
10.01		Wheat and meslin.					
		- Durum wheat :					
	1001.11.00.00	-- Seed	5.0%	10%			kg
	1001.19.00.00	-- Other	5.0%	10%			kg
		- Other :					
	1001.91.00.00	-- Seed	5.0%	10%			kg
	1001.99.00.00	-- Other	5.0%	10%			kg
10.02		Rye.					
	1002.10.00.00	- Seed	5.0%	10%			kg
	1002.90.00.00	- Other	5.0%	10%			kg
10.03		Barley.					
	1003.10.00.00	- Seed	5.0%	10%			kg
	1003.90.00.00	- Other	5.0%	10%			kg
10.04		Oats.					
	1004.10.00.00	- Seed	5.0%	10%			kg
	1004.90.00.00	- Other	5.0%	10%			kg
10.05		Maize (corn).					
	1005.10.00.00	- Seed	5.0%	10%			kg
	1005.90.00.00	- Other	5.0%	10%			kg
10.06		Rice.					
		- Rice in the husk (paddy or rough):					
	1006.10.10.00	-- Seed	2.5%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
10.07	1006.10.90.00	-- Other	2.5%	10%			kg
	1006.20.00.00	- Husked (brown) rice	5.0%	10%			kg
		- Semi-milled or wholly milled rice, whether or not polished or glazed:					
	1006.30.10.00	-- In packings of more than 5 kg or in bulk	10.0%	10%			kg
	1006.30.90.00	-- In packings of 5 kg or less	10.0%	10%			kg
	1006.40.00.00	- Broken rice	10.0%	10%			kg
		Grain sorghum.					
	1007.10.00.00	- Seed	5.0%	10%			kg
	1007.90.00.00	- Other	5.0%	10%			kg
		Buckwheat, millet and canary seeds; other cereals.					
10.08	1008.10.00.00	- Buckwheat	5.0%	10%			kg
		- Millet :					
	1008.21.00.00	-- Seed	10.0%	10%			kg
	1008.29.00.00	-- Other	10.0%	10%			kg
	1008.30.00.00	- Canary seeds	10.0%	10%			kg
	1008.40.00.00	- Fonio (Digitaria spp.)	10.0%	10%			kg
	1008.50.00.00	- Quinoa (Chenopodium quinoa)	10.0%	10%			kg
	1008.60.00.00	- Triticale	10.0%	10%			kg
	1008.90.00.00	- Other cereals	10.0%	10%			kg

Chapter 11

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

Notes.

1.- This Chapter does not cover :

- (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
- (b) Prepared flours, groats, meals or starches of heading 19.01;
- (c) Corn flakes or other products of heading 19.04;
- (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

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

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

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

Otherwise, they fall in heading 11.03 or 11.04.

Cereal (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 11.03, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains, of which :

- in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
- in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
11.01	1101.00.00.00	Wheat or meslin flour.	5.0%	10%			kg
11.02		Cereal flours other than of wheat or meslin.					
	1102.20.00.00	- Maize (corn) flour	5.0%	10%			kg
		- Other:					
	1102.90.10.00	-- Of millet or sorghum	5.0%	10%			kg
	1102.90.90.00	-- Of other cereals	5.0%	10%			kg
11.03		Cereal groats, meal and pellets.					
		- Groats and meal :					
	1103.11.00.00	-- Of wheat	5.0%	10%			kg
	1103.13.00.00	-- Of maize (corn)	5.0%	10%			kg
	1103.19.00.00	-- Of other cereals	5.0%	10%			kg
	1103.20.00.00	- Pellets	5.0%	10%			kg
11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.					
		- Rolled or flaked grains :					
	1104.12.00.00	-- Of oats	5.0%	10%			kg
	1104.19.00.00	-- Of other cereals	5.0%	10%			kg
		- Other worked grains (for example, hulled, pearled, sliced or kibbled) :					
	1104.22.00.00	-- Of oats	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
11.05	1104.23.00.00	-- Of maize (corn)	5.0%	10%			kg
	1104.29.00.00	-- Of other cereals	5.0%	10%			kg
	1104.30.00.00	- Germ of cereals, whole, rolled, flaked or ground	5.0%	10%			kg
		Flour, meal, powder, flakes, granules and pellets of potatoes.					
	1105.10.00.00	- Flour, meal and powder	10.0%	10%			kg
11.06	1105.20.00.00	- Flakes, granules and pellets	10.0%	10%			kg
		Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.					
	1106.10.00.00	- Of the dried leguminous vegetables of heading 07.13	5.0%	10%			kg
		- Of sago or of roots or tubers of heading 07.14:					
		-- Of cassava:					
	1106.20.11.00	--- Flour and powder	5.0%	10%			kg
	1106.20.12.00	--- Meal/dough	5.0%	10%			kg
	1106.20.20.00	-- Of yam	5.0%	10%			kg
		-- Other:					
	1106.20.91.00	--- Cocoyam flour	15.0%	10%			kg
	1106.20.99.00	--- Other	15.0%	10%			kg
		- Of the products of Chapter 8:					
	1106.30.10.00	-- Plantain flour	15.0%	10%			kg
	1106.30.90.00	-- Other	15.0%	10%			kg
		Malt, whether or not roasted.					
11.07	1107.10.00.00	- Not roasted	2.5%	10%			kg
	1107.20.00.00	- Roasted	2.5%	10%			kg
		Starches; inulin.					
		- Starches :					
		-- Wheat starch:					
	1108.11.10.00	--- Pharmaceutical grade	10.0%	10%			kg
	1108.11.90.00	--- Other	10.0%	10%			kg
		-- Maize (corn) starch:					
	1108.12.10.00	--- Pharmaceutical grade	10.0%	10%			kg
	1108.12.90.00	--- Other	10.0%	10%			kg
		-- Potato starch:					
	1108.13.10.00	--- Pharmaceutical grade	10.0%	10%			kg
	1108.13.90.00	--- Other	10.0%	10%			kg
		-- Manioc (cassava) starch:					
	1108.14.10.00	--- Pharmaceutical grade	10.0%	10%			kg
11.08	1108.14.90.00	--- Other	10.0%	10%			kg
		-- Other starches:					
	1108.19.10.00	--- Pharmaceutical grade	10.0%	10%			kg
	1108.19.90.00	--- Other	10.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
11.09	1108.20.00.00	- Inulin	10.0%	10%			kg
	1109.00.00.00	Wheat gluten, whether or not dried.	10.0%	10%			kg

Chapter 12

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

Notes.

- 1.- Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
- 2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
- 3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as “seeds of a kind used for sowing”.

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

- (a) Leguminous vegetables or sweet corn (Chapter 7);
 - (b) Spices or other products of Chapter 9;
 - (c) Cereals (Chapter 10); or
 - (d) Products of headings 12.01 to 12.07 or 12.11.
- 4.- Heading 12.11 applies, *inter alia*, to the following plants or parts thereof : basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.
Heading 12.11 does not, however, apply to :
 - (a) Medicaments of Chapter 30;
 - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
 - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
 - 5.- For the purposes of heading 12.12, the term “seaweeds and other algae” does not include :
 - (a) Dead single-cell micro-organisms of heading 21.02;
 - (b) Cultures of micro-organisms of heading 30.02; or
 - (c) Fertilisers of heading 31.01 or 31.05.

Subheading Note.

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
12.01	1201.10.00.00	Soya beans, whether or not broken. - Seed	7.5%	10%			kg
	1201.90.00.00	- Other	5.0%	10%			kg
12.02	1202.30.00.00	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken. - Seed	7.5%	10%			kg
		- Other :					
		-- In shell:					
	1202.41.10.00	--- Used for manufacturing oil	7.5%	10%			kg
	1202.41.90.00	--- Other	5.0%	10%			kg
		-- Shelled, whether or not broken:					
	1202.42.10.00	--- Used for manufacturing oil	7.5%	10%			kg
	1202.42.90.00	--- Other	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
12.03	1203.00.00.00	Copra.	7.5%	10%			kg
12.04	1204.00.00.00	Linseed, whether or not broken.	7.5%	10%			kg
12.05		Rape or colza seeds, whether or not broken.					
	1205.10.00.00	- Low erucic acid rape or colza seeds	7.5%	10%			kg
	1205.90.00.00	- Other	7.5%	10%			kg
12.06	1206.00.00.00	Sunflower seeds, whether or not broken.	7.5%	10%			kg
12.07		Other oil seeds and oleaginous fruits, whether or not broken.					
	1207.10.00.00	- Palm nuts and kernels	7.5%	10%			kg
		- Cotton seeds :					
	1207.21.00.00	-- Seed	2.5%	10%			kg
	1207.29.00.00	-- Other	2.5%	10%			kg
	1207.30.00.00	- Castor oil seeds	7.5%	10%			kg
	1207.40.00.00	- Sesamum seeds	7.5%	10%			kg
	1207.50.00.00	- Mustard seeds	7.5%	10%			kg
	1207.60.00.00	- Safflower (Carthamus tinctorius) seeds	7.5%	10%			kg
	1207.70.00.00	- Melon seeds	7.5%	10%			kg
		- Other :					
	1207.91.00.00	-- Poppy seeds	7.5%	10%			kg
		-- Other:					
	1207.99.10.00	--- Shea nuts (karate nuts)	7.5%	10%			kg
	1207.99.90.00	--- Other	7.5%	10%			kg
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.					
	1208.10.00.00	- Of soya beans	10.0%	10%			kg
	1208.90.00.00	- Other	10.0%	10%			kg
12.09		Seeds, fruit and spores, of a kind used for sowing.					
	1209.10.00.00	- Sugar beet seeds	2.5%	10%			kg
		- Seeds of forage plants :					
	1209.21.00.00	-- Lucerne (alfalfa) seeds	2.5%	10%			kg
	1209.22.00.00	-- Clover (Trifolium spp.) seeds	2.5%	10%			kg
	1209.23.00.00	-- Fescue seeds	2.5%	10%			kg
	1209.24.00.00	-- Kentucky blue grass (Poa pratensis L.) seeds	2.5%	10%			kg
	1209.25.00.00	-- Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	2.5%	10%			kg
	1209.29.00.00	-- Other	2.5%	10%			kg
	1209.30.00.00	- Seeds of herbaceous plants cultivated principally for their flowers	2.5%	10%			kg
		- Other :					
	1209.91.00.00	-- Vegetable seeds	2.5%	10%			kg
	1209.99.00.00	-- Other	2.5%	10%			kg
12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.					
	1210.10.00.00	- Hop cones, neither ground nor powdered nor in the form of pellets	5.0%	10%			kg
	1210.20.00.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
12.11		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.					
	1211.20.00.00	- Ginseng roots	2.5%	10%			kg
	1211.30.00.00	- Coca leaf	2.5%	10%			kg
	1211.40.00.00	- Poppy straw	2.5%	10%			kg
	1211.50.00.00	- Ephedra	2.5%	10%			kg
		- Other:					
	1211.90.10.00	-- Pyrethrum	2.5%	10%			kg
	1211.90.20.00	-- Bark and wood used in pharmacy and medicine	2.5%	10%			kg
	1211.90.90.00	-- Other	2.5%	10%			kg
12.12		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.					
		- Seaweeds and other algae :					
	1212.21.00.00	-- Fit for human consumption	7.5%	10%			kg
	1212.29.00.00	-- Other	7.5%	10%			kg
		- Other :					
	1212.91.00.00	-- Sugar beet	7.5%	10%			kg
	1212.92.00.00	-- Locust beans (carob)	7.5%	10%			kg
	1212.93.00.00	-- Sugar cane	7.5%	10%			kg
	1212.94.00.00	-- Chicory roots	7.5%	10%			kg
	1212.99.00.00	-- Other	7.5%	10%			kg
12.13		Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.					
	1213.00.10.00	- Corn husks	2.5%	10%			kg
	1213.00.90.00	- Other	2.5%	10%			kg
12.14		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.					
	1214.10.00.00	- Lucerne (alfalfa) meal and pellets	2.5%	10%			kg
	1214.90.00.00	- Other	2.5%	10%			kg

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Note.

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

The heading does not apply to :

- (a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (i) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
13.01		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).					
	1301.20.00.00	- Gum Arabic	10.0%	10%			kg
	1301.90.00.00	- Other	10.0%	10%			kg
13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.					
		- Vegetable saps and extracts :					
	1302.11.00.00	-- Opium	10.0%	10%			kg
	1302.12.00.00	-- Of liquorice	10.0%	10%			kg
	1302.13.00.00	-- Of hops	10.0%	10%			kg
	1302.14.00.00	-- Of ephedra	10.0%	10%			kg
	1302.19.00.00	-- Other	10.0%	10%			kg
	1302.20.00.00	- Pectic substances, pectinates and pectates	10.0%	10%			kg
		- Mucilages and thickeners, whether or not modified, derived from vegetable products :					
	1302.31.00.00	-- Agar-agar	10.0%	10%			kg
	1302.32.00.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	10.0%	10%			kg
	1302.39.00.00	-- Other	10.0%	10%			kg

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

- 1.- This Chapter does not cover the following products which are to be classified in Section XI : vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
- 2.- Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
- 3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).					
	1401.10.00.00	- Bamboos	10.0%	10%			kg
	1401.20.00.00	- Rattans	10.0%	10%			kg
	1401.90.00.00	- Other	10.0%	10%			kg
[14.02]							
[14.03]							
14.04		Vegetable products not elsewhere specified or included.					
	1404.20.00.00	- Cotton linters	10.0%	10%			kg
		- Other:					
	1404.90.10.00	-- Hard seeds, pips, hulls and nuts of a kind used for carving	10.0%	10%			kg
	1404.90.90.00	-- Other	10.0%	10%			kg

Section III

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

Chapter 15

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

Notes.

1.- This Chapter does not cover :

- (a) Pig fat or poultry fat of heading 02.09;
- (b) Cocoa butter, fat or oil (heading 18.04);
- (c) Edible preparations containing by weight more than 15 % of the products of heading 04.05 (generally Chapter 21);
- (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
- (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
- (f) Factice derived from oils (heading 40.02).

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

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

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

Subheading Note.

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.					
	1501.10.00.00	- Lard	5.0%	10%			kg
	1501.20.00.00	- Other pig fat	5.0%	10%			kg
	1501.90.00.00	- Other	5.0%	10%			kg
15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03.					
	1502.10.00.00	- Tallow	10.0%	10%			kg
	1502.90.00.00	- Other	10.0%	10%			kg
15.03	1503.00.00.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	7.5%	10%			kg
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.					
	1504.10.00.00	- Fish-liver oils and their fractions	5.0%	10%			kg
	1504.20.00.00	- Fats and oils and their fractions, of fish, other than liver oils	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
15.05	1504.30.00.00	- Fats and oils and their fractions, of marine mammals	5.0%	10%			kg
	1505.00.00.00	Wool grease and fatty substances derived therefrom (including lanolin).	7.5%	10%			kg
15.06	1506.00.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	5.0%	10%			kg
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	5.0%	10%			kg
15.08	1507.10.00.00	- Crude oil, whether or not degummed	5.0%	10%			kg
	1507.90.00.00	- Other	7.5%	10%			kg
		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.					
15.09	1508.10.00.00	- Crude oil	5.0%	10%			kg
		- Other:					
	1508.90.10.00	-- Put up for retail sale in packings with a net content of 5 litres or less	10.0%	10%			kg
15.10	1508.90.90.00	-- Other	10.0%	10%			kg
		Olive oil and its fractions, whether or not refined, but not chemically modified.					
		- Virgin:					
15.11	1509.10.10.00	-- Put up for retail sale in packings with a net content of 5 litres or less	5.0%	10%			kg
	1509.10.90.00	-- Other	5.0%	10%			kg
		- Other:					
15.10	1509.90.10.00	-- Put up for retail sale in packings with a net content of 5 litres or less	7.5%	10%			kg
	1509.90.90.00	-- Other	7.5%	10%			kg
		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.					
15.11	1510.00.10.00	- Put up for retail sale in packings with a net content of 5 litres or less	7.5%	10%			kg
	1510.00.90.00	- Other	7.5%	10%			kg
		Palm oil and its fractions, whether or not refined, but not chemically modified.					
15.11	1511.10.00.00	- Crude oil	10.0%	10%			kg
		- Other:					
	1511.90.10.00	-- Fractions of oil, not fit for human consumption whether or not deodorised	10.0%	10%			kg
15.11	1511.90.91.00	--- Put up for retail sale in packings with a net content of 5 litres or less	10.0%	10%			kg
	1511.90.99.00	--- Other	10.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
15.12		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.					
		- Sunflower-seed or safflower oil and fractions thereof :					
	1512.11.00.00	-- Crude oil	10.0%	10%			kg
	1512.19.00.00	-- Other	10.0%	10%			kg
		- Cotton-seed oil and its fractions :					
15.13	1512.21.00.00	-- Crude oil, whether or not gossypol has been removed	5.0%	10%			kg
	1512.29.00.00	-- Other	10.0%	10%			kg
		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.					
		- Coconut (copra) oil and its fractions :					
	1513.11.00.00	-- Crude oil	5.0%	10%			kg
15.14	1513.19.00.00	-- Other	10.0%	10%			kg
		- Palm kernel or babassu oil and fractions thereof :					
	1513.21.00.00	-- Crude oil	10.0%	10%			kg
	1513.29.00.00	-- Other	7.5%	10%			kg
		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.					
15.15		- Low erucic acid rape or colza oil and its fractions :					
	1514.11.00.00	-- Crude oil	5.0%	10%			kg
	1514.19.00.00	-- Other	7.5%	10%			kg
		- Other :					
	1514.91.00.00	-- Crude oil	5.0%	10%			kg
15.15	1514.99.00.00	-- Other	7.5%	10%			kg
		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.					
		- Linseed oil and its fractions :					
	1515.11.00.00	-- Crude oil	5.0%	10%			kg
	1515.19.00.00	-- Other	7.5%	10%			kg
		- Maize (corn) oil and its fractions :					
	1515.21.00.00	-- Crude oil	5.0%	10%			kg
	1515.29.00.00	-- Other	7.5%	10%			kg
	1515.30.00.00	- Castor oil and its fractions	5.0%	10%			kg
	1515.50.00.00	- Sesame oil and its fractions	10.0%	10%			kg
		- Other:					
		-- Shea (karite) oil and its fractions:					
	1515.90.11.00	--- Crude oil	5.0%	10%			kg
	1515.90.19.00	--- Other	7.5%	10%			kg
	1515.90.90.00	-- Other	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.					
	1516.10.00.00	- Animal fats and oils and their fractions	15.0%	10%			kg
	1516.20.10.00	- Vegetable fats and oils and their fractions:	10.0%	10%			kg
	1516.20.90.00	-- Hydrogenated vegetable fats	10.0%	10%			kg
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.					
	1517.10.00.00	- Margarine, excluding liquid margarine	7.5%	10%			kg
	1517.90.10.00	- Other:					
	1517.90.90.00	-- Other food preparations of vegetable fats	5.0%	10%			kg
15.18	1518.00.00.00	-- Other	5.0%	10%			kg
		Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	15.0%	10%			kg
[15.19]							
15.20	1520.00.00.00	Glycerol, crude; glycerol waters and glycerol lyes.	10.0%	10%			kg
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.					
	1521.10.00.00	- Vegetable waxes	15.0%	10%			kg
	1521.90.10.00	- Other:					
	1521.90.90.00	-- Beeswax and other insect waxes	15.0%	10%			kg
	1522.00.00.00	-- Other	15.0%	10%			kg
15.22		Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	15.0%	10%			kg

Section IV

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

Note.

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

Chapter 16

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

Notes.

- 1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.
- 2.- Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

- 1.- For the purposes of subheading 1602.10, the expression “homogenised preparations” means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
- 2.- The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
16.01		Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.					
	1601.00.10.00	- Of liver	10.0%	10%			kg
	1601.00.90.00	- Other	10.0%	10%			kg
16.02		Other prepared or preserved meat, meat offal or blood.					
	1602.10.00.00	- Homogenised preparations	7.5%	10%			kg
	1602.20.00.00	- Of liver of any animal	10.0%	10%			kg
		- Of poultry of heading 01.05 :					
	1602.31.00.00	-- Of turkeys	10.0%	10%			kg
	1602.32.00.00	-- Of fowls of the species Gallus domesticus	10.0%	10%			kg
	1602.39.00.00	-- Other	10.0%	10%			kg
		- Of swine :					
	1602.41.00.00	-- Hams and cuts thereof	10.0%	10%			kg
	1602.42.00.00	-- Shoulders and cuts thereof	10.0%	10%			kg
	1602.49.00.00	-- Other, including mixtures	10.0%	10%			kg
		- Of bovine animals:					
	1602.50.10.00	-- Canned beef (corned beef)	10.0%	10%			kg
	1602.50.90.00	-- Other	10.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
16.03	1602.90.00.00	- Other, including preparations of blood of any animal	10.0%	10%			kg
	1603.00.00.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	15.0%	10%			kg
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.					
		- Fish, whole or in pieces, but not minced :					
	1604.11.00.00	-- Salmon	15.0%	10%			kg
	1604.12.00.00	-- Herrings	15.0%	10%			kg
		-- Sardines, sardinella and brisling or sprats					
	1604.13.10.00	--- Sardines, in ¼ club cans of a height of 30 mm or less:	15.0%	10%			kg
	1604.13.90.00	--- Other	15.0%	10%			kg
	1604.14.00.00	-- Tunas, skipjack and bonito (Sarda spp.)	15.0%	10%			kg
	1604.15.00.00	-- Mackerel	15.0%	10%			kg
	1604.16.00.00	-- Anchovies	15.0%	10%			kg
	1604.17.00.00	-- Eels	15.0%	10%			kg
	1604.18.00.00	-- Shark fins	15.0%	10%			kg
	1604.19.00.00	-- Other	15.0%	10%			kg
	1604.20.00.00	- Other prepared or preserved fish	15.0%	10%			kg
		- Caviar and caviar substitutes :					
	1604.31.00.00	-- Caviar	20.0%	10%			kg
	1604.32.00.00	-- Caviar substitutes	20.0%	10%			kg
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.					
		- Crab	15.0%	10%			kg
		- Shrimps and prawns :					
	1605.21.00.00	-- Not in airtight container	15.0%	10%			kg
	1605.29.00.00	-- Other	15.0%	10%			kg
	1605.30.00.00	- Lobster	15.0%	10%			kg
	1605.40.00.00	- Other crustaceans	15.0%	10%			kg
		- Molluscs :					
	1605.51.00.00	-- Oysters	15.0%	10%			kg
	1605.52.00.00	-- Scallops, including queen scallops	15.0%	10%			kg
	1605.53.00.00	-- Mussels	15.0%	10%			kg
	1605.54.00.00	-- Cuttle fish and squid	15.0%	10%			kg
	1605.55.00.00	-- Octopus	15.0%	10%			kg
	1605.56.00.00	-- Clams, cockles and arkshells	15.0%	10%			kg
	1605.57.00.00	-- Abalone	15.0%	10%			kg
	1605.58.00.00	-- Snails, other than sea snails	15.0%	10%			kg
	1605.59.00.00	-- Other	15.0%	10%			kg
		- Other aquatic invertebrates :					
	1605.61.00.00	-- Sea cucumbers	15.0%	10%			kg
	1605.62.00.00	-- Sea urchins	15.0%	10%			kg
	1605.63.00.00	-- Jellyfish	15.0%	10%			kg
	1605.69.00.00	-- Other	15.0%	10%			kg

Sugars and sugar confectionery

Note.

1.- This Chapter does not cover :

- (a) Sugar confectionery containing cocoa (heading 18.06);
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
- (c) Medicaments or other products of Chapter 30.

Subheading Notes.

- 1.- For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.
- 2.- Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.					
		- Raw sugar not containing added flavouring or colouring matter :					
	1701.12.00.00	-- Beet sugar	20.0%	10%			kg
	1701.13.00.00	-- Cane sugar specified in Subheading Note 2 to this Chapter	10.0%	10%			kg
		-- Other cane sugar:					
	1701.14.10.00	--- Meant for sugar refinery	10.0%	10%			kg
	1701.14.90.00	--- Other	10.0%	10%			kg
		- Other :					
		-- Containing added flavouring or colouring matter:					
	1701.91.10.00	--- In powder, crystal or granule form	10.0%	10%	5%		kg
	1701.91.90.00	--- Other	10.0%	10%	5%		kg
		-- Other:					
17.02	1701.99.10.00	--- In powder, crystal or granule form	10.0%	10%	5%		kg
	1701.99.90.00	--- Other	10.0%	10%	5%		kg
		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.					
		- Lactose and lactose syrup :					
	1702.11.00.00	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	10.0%	10%			kg
	1702.19.00.00	-- Other	10.0%	10%			kg
	1702.20.00.00	- Maple sugar and maple syrup	10.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
17.03	1702.30.00.00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	10.0%	10%			kg
	1702.40.00.00	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	10.0%	10%			kg
	1702.50.00.00	- Chemically pure fructose	10.0%	10%			kg
	1702.60.00.00	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	10.0%	10%			kg
	1702.90.00.00	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	10.0%	10%			kg
		Molasses resulting from the extraction or refining of sugar.					
	1703.10.00.00	- Cane molasses	10.0%	10%			kg
	1703.90.00.00	- Other	10.0%	10%			kg
17.04		Sugar confectionery (including white chocolate), not containing cocoa.					
	1704.10.00.00	- Chewing gum, whether or not sugar-coated	15.0%	10%			kg
	1704.90.00.00	- Other	15.0%	10%			kg

Chapter 18

Cocoa and cocoa preparations

Notes.

- 1.- This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
- 2.- Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
18.01		Cocoa beans, whole or broken, raw or roasted.					
		- Cocoa beans:					
	1801.00.11.00	-- Superior quality	10.0%	10%			kg
	1801.00.12.00	-- Standard quality	10.0%	10%			kg
	1801.00.19.00	-- Other quality	10.0%	10%			kg
	1801.00.20.00	- Roasted	10.0%	10%			kg
18.02	1801.00.30.00	- Broken	0.0%	10%			kg
	1802.00.00.00	Cocoa shells, husks, skins and other cocoa waste.	10.0%	10%			kg
18.03		Cocoa paste, whether or not defatted.					
	1803.10.00.00	- Not defatted	10.0%	10%			kg
18.04	1803.20.00.00	- Wholly or partly defatted	10.0%	10%			kg
		Cocoa butter, fat and oil.					
	1804.00.10.00	- Fat and oil of cocoa	10.0%	10%			kg
	1804.00.20.00	- Natural cocoa butter	10.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
18.05	1804.00.90.00	- Other butter of cocoa and deodorised cocoa Cocoa powder, not containing added sugar or other sweetening matter.	10.0%	10%			kg
	1805.00.10.00	- In packing with a net content not exceeding 2 kg	15.0%	10%			kg
18.06	1805.00.90.00	- Other Chocolate and other food preparations containing cocoa.	15.0%	10%			kg
	1806.10.00.00	- Cocoa powder, containing added sugar or other sweetening matter	15.0%	10%			kg
	1806.20.00.00	- 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	15.0%	10%			kg
		- Other, in blocks, slabs or bars :					
	1806.31.00.00	-- Filled	15.0%	10%			kg
		-- Not filled:					
	1806.32.10.00	--- Chocolate	15.0%	10%			kg
	1806.32.90.00	--- Other	15.0%	10%			kg
		- Other:					
	1806.90.10.00	-- Other confectionery containing either cocoa, chocolate or both	15.0%	10%			kg
	1806.90.90.00	-- Other food preparations containing either cocoa, chocolate or both	15.0%	10%			kg

Chapter 19

Preparations of cereals, flour, starch or milk; pastrycooks' products

Notes.

1.- This Chapter does not cover :

- (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
- (c) Medicaments or other products of Chapter 30.

2.- For the purposes of heading 19.01 :

- (a) The term “groats” means cereal groats of Chapter 11;
- (b) The terms “flour” and “meal” mean :
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

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

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.					
	1901.10.00.00	- Preparations suitable for infant or young children , put up for retail sale	2.5%	10%			kg
	1901.20.00.00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	5.0%	10%			kg
		- Other:					
	1901.90.10.00	-- Preparations of milk containing vegetable fats and oils, powdered or granular, in packings exceeding 25 kg	2.5%	10%			kg
	1901.90.20.00	-- Preparations of milk containing vegetable fats and oils, powdered or granular, in packings of 12.5 kg but not exceeding 25 kg	2.5%	10%			kg
	1901.90.30.00	-- Malt extract	2.5%	10%			kg
	1901.90.40.00	-- Malted beverage powder in bulk of not less than 25 kg	5.0%	10%			kg
		-- Other:					
	1901.90.91.00	--- Food preparation of cassava product of heading 11.06 (including “Gari” but excluding products of heading 19.03)	5.0%	10%			kg
19.02	1901.90.99.00	--- Other	5.0%	10%			kg
		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.					
		- Uncooked pasta, not stuffed or otherwise prepared :					
	1902.11.00.00	-- Containing eggs	5.0%	10%			kg
	1902.19.00.00	-- Other	15.0%	10%			kg
	1902.20.00.00	- Stuffed pasta, whether or not cooked or otherwise prepared	15.0%	10%			kg
	1902.30.00.00	- Other pasta	15.0%	10%			kg
	1902.40.00.00	- Couscous	15.0%	10%			kg
19.03	1903.00.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	20.0%	10%			kg
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, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.					
	1904.10.00.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	10.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
19.05		- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:					
	1904.20.10.00	-- Oat meal in packings of not less than 25 kg	10.0%	10%			kg
	1904.20.90.00	-- Other	10.0%	10%			kg
	1904.30.00.00	- Bulgur wheat	10.0%	10%			kg
	1904.90.00.00	- Other	10.0%	10%			kg
		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.					
	1905.10.00.00	- Crispbread	10.0%	10%			kg
	1905.20.00.00	- Gingerbread and the like	10.0%	10%			kg
		- Sweet biscuits; waffles and wafers :					
	1905.31.00.00	-- Sweet biscuits	10.0%	10%			kg
	1905.32.00.00	-- Waffles and wafers	10.0%	10%			kg
	1905.40.00.00	- Rusks, toasted bread and similar toasted products	10.0%	10%			kg
	1905.90.00.00	- Other	10.0%	10%			kg

Chapter 20

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

Notes.

- 1.- This Chapter does not cover :
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (c) Bakers' wares and other products of heading 19.05; or
 - (d) Homogenised composite food preparations of heading 21.04.
- 2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
- 3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).
- 4.- Tomato juice the dry weight content of which is 7 % or more is to be classified in heading 20.02.
- 5.- For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
- 6.- For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol..

Subheading Notes.

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

- 2.- For the purposes of subheading 2007.10, the expression “homogenised preparations” means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
- 3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression “Brix value” means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.					
	2001.10.00.00	- Cucumbers and gherkins	20.0%	10%			kg
	2001.90.00.00	- Other	20.0%	10%			kg
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.					
	2002.10.00.00	- Tomatoes, whole or in pieces	5.0%	10%			kg
		- Other:					
		-- Tomato paste or concentrates, not put up for retail sale:					
	2002.90.11.00	--- Triple concentrate	5.0%	10%			kg
	2002.90.19.00	--- Other	5.0%	10%			kg
	2002.90.20.00	-- Tomato paste or concentrates, put up for retail sale	15.0%	10%			kg
	2002.90.90.00	-- Other	5.0%	10%			kg
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.					
	2003.10.00.00	- Mushrooms of the genus Agaricus	20.0%	10%			kg
	2003.90.00.00	- Other	20.0%	10%			kg
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.					
	2004.10.00.00	- Potatoes	15.0%	10%			kg
	2004.90.00.00	- Other vegetables and mixtures of vegetables	20.0%	10%			kg
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.					
	2005.10.00.00	- Homogenised vegetables	20.0%	10%			kg
	2005.20.00.00	- Potatoes	15.0%	10%			kg
	2005.40.00.00	- Peas (Pisum sativum)	20.0%	10%			kg
		- Beans (Vigna spp., Phaseolus spp.) :					
	2005.51.00.00	-- Beans, shelled	20.0%	10%			kg
	2005.59.00.00	-- Other	20.0%	10%			kg
	2005.60.00.00	- Asparagus	20.0%	10%			kg
	2005.70.00.00	- Olives	20.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
20.06	2005.80.00.00	- Sweet corn (Zea mays var. saccharata)	20.0%	10%			kg
		- Other vegetables and mixtures of vegetables :					
	2005.91.00.00	-- Bamboo shoots	20.0%	10%			kg
	2005.99.00.00	-- Other	20.0%	10%			kg
20.07	2006.00.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	20.0%	10%			kg
		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.					
20.08	2007.10.00.00	- Homogenised preparations	15.0%	10%			kg
		- Other :					
	2007.91.00.00	-- Citrus fruit	15.0%	10%			kg
	2007.99.00.00	-- Other	15.0%	10%			kg
		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.					
		- Nuts, ground-nuts and other seeds, whether or not mixed together :					
		-- Ground-nuts:					
	2008.11.10.00	--- Peanut butter	15.0%	10%			kg
	2008.11.90.00	--- Other	15.0%	10%			kg
	2008.19.00.00	-- Other, including mixtures	15.0%	10%			kg
	2008.20.00.00	- Pineapples	15.0%	10%			kg
	2008.30.00.00	- Citrus fruit	15.0%	10%			kg
	2008.40.00.00	- Pears	15.0%	10%			kg
	2008.50.00.00	- Apricots	15.0%	10%			kg
	2008.60.00.00	- Cherries	15.0%	10%			kg
	2008.70.00.00	- Peaches, including nectarines	15.0%	10%			kg
	2008.80.00.00	- Strawberries	15.0%	10%			kg
		- Other, including mixtures other than those of subheading 2008.19 :					
	2008.91.00.00	-- Palm hearts	15.0%	10%			kg
20.09	2008.93.00.00	-- Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	15.0%	10%			kg
	2008.97.00.00	-- Mixtures	15.0%	10%			kg
	2008.99.00.00	-- Other	15.0%	10%			kg
		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.					
		- Orange juice :					
		-- Frozen:					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
	2009.11.10.00	--- Concentrate of weight not less than 25 kg for industrial use	15.0%	10%	20%		kg
	2009.11.90.00	--- Other	20.0%	10%	20%		kg
		-- Not frozen, of a Brix value not exceeding 20:			20%		
	2009.12.10.00	--- Concentrate of weight not less than 25 kg for industrial use	15.0%	10%	20%		kg
	2009.12.90.00	--- Other	20.0%	10%	20%		kg
		-- Other:					
	2009.19.10.00	--- Concentrate of weight not less than 25 kg for industrial use	15.0%	10%	20%		kg
	2009.19.90.00	--- Other	20.0%	10%	20%		kg
		- Grapefruit (including pomelo) juice :					
		-- Of a Brix value not exceeding 20:					
	2009.21.10.00	--- Concentrate of weight not less than 25 kg for industrial use	15.0%	10%	20%		kg
	2009.21.90.00	--- Other	20.0%	10%	20%		kg
		-- Other:					
	2009.29.10.00	--- Concentrate of weight not less than 25 kg for industrial use	15.0%	10%	20%		kg
	2009.29.90.00	--- Other	20.0%	10%	20%		kg
		- Juice of any other single citrus fruit :					
		-- Of a Brix value not exceeding 20:					
	2009.31.10.00	--- Concentrate of weight not less than 25 kg for industrial use	15.0%	10%	20%		kg
	2009.31.90.00	--- Other	20.0%	10%	20%		kg
		-- Other:					
	2009.39.10.00	--- Concentrate of weight not less than 25 kg for industrial use	15.0%	10%	20%		kg
	2009.39.90.00	--- Other	20.0%	10%	20%		kg
		- Pineapple juice :					
		-- Of a Brix value not exceeding 20:					
	2009.41.10.00	--- Concentrate of weight not less than 25 kg for industrial use	15.0%	10%	20%		kg
	2009.41.90.00	--- Other	20.0%	10%	20%		kg
		-- Other:					
	2009.49.10.00	--- Concentrate of weight not less than 25 kg for industrial use	15.0%	10%	20%		kg
	2009.49.90.00	--- Other	20.0%	10%	20%		kg
		- Tomato juice:					
	2009.50.10.00	-- Concentrate of weight not less than 25 kg for industrial use	15.0%	10%	20%		kg
	2009.50.90.00	-- Other	20.0%	10%	20%		kg
		- Grape juice (including grape must) :					
		-- Of a Brix value not exceeding 30:					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
	2009.61.10.00	--- Concentrate of weight not less than 25 kg for industrial use	15.0%	10%	20%		kg
	2009.61.90.00	--- Other	20.0%	10%	20%		kg
		-- Other:					
	2009.69.10.00	--- Concentrate of weight not less than 25 kg for industrial use	15.0%	10%	20%		kg
	2009.69.90.00	--- Other	20.0%	10%	20%		kg
		- Apple juice :					
		-- Of a Brix value not exceeding 20:					
	2009.71.10.00	--- Concentrate of weight not less than 25 kg for industrial use	15.0%	10%	20%		kg
	2009.71.90.00	--- Other	20.0%	10%	20%		kg
		-- Other:					
	2009.79.10.00	--- Concentrate of weight not less than 25 kg for industrial use	15.0%	10%	20%		kg
	2009.79.90.00	--- Other	20.0%	10%	20%		kg
		- Juice of any other single fruit or vegetable :					
		-- Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice:					
	2009.81.10.00	--- Concentrate of weight not less than 25 kg for industrial use	15.0%	10%	20%		kg
	2009.81.90.00	--- Other	20.0%	10%	20%		kg
		-- Other:					
		--- Guava juice:					
	2009.89.11.00	---- Concentrate of weight not less than 25 kg for industrial use	15.0%	10%	20%		kg
	2009.89.19.00	---- Other	20.0%	10%	20%		kg
		--- Tamarind juice:					
	2009.89.21.00	---- Concentrate of weight not less than 25 kg for industrial use	15.0%	10%	20%		kg
	2009.89.29.00	---- Other	20.0%	10%	20%		kg
		--- Mango juice:					
	2009.89.31.00	---- Concentrate of weight not less than 25 kg for industrial use	15.0%	10%	20%		kg
	2009.89.39.00	---- Other	20.0%	10%	20%		kg
		--- Other:					
	2009.89.91.00	---- Concentrate of weight not less than 25 kg for industrial use	15.0%	10%	20%		kg
	2009.89.99.00	---- Other	20.0%	10%	20%		kg
		- Mixtures of juices:					
	2009.90.10.00	--- Concentrate of weight not less than 25 kg for industrial use	15.0%	10%	20%		kg
	2009.90.90.00	--- Other	20.0%	10%	20%		kg

Chapter 21

Miscellaneous edible preparations

Notes.

1.- This Chapter does not cover :

- (a) Mixed vegetables of heading 07.12;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
- (c) Flavoured tea (heading 09.02);
- (d) Spices or other products of headings 09.04 to 09.10;
- (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
- (g) Prepared enzymes of heading 35.07.

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

3.- For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
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.					
	2101.11.00.00	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :	20.0%	10%			kg
	2101.12.00.00	-- Extracts, essences and concentrates					
	2101.20.00.00	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	15.0%	10%			kg
	2101.30.00.00	- 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	20.0%	10%			kg
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.					
	2102.10.00.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	15.0%	10%			kg
	2102.20.00.00	- Active yeasts	20.0%	10%			kg
		- Inactive yeasts; other single-cell micro-organisms, dead	20.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
21.03	2102.30.00.00	- Prepared baking powders	20.0%	10%			kg
		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.					
	2103.10.00.00	- Soya sauce	10.0%	10%			kg
	2103.20.00.00	- Tomato ketchup and other tomato sauces	10.0%	10%			kg
	2103.30.00.00	- Mustard flour and meal and prepared mustard	10.0%	10%			kg
21.04		- Other:					
	2103.90.10.00	-- Fish sauce "NUOC-MAM"	15.0%	10%			kg
		-- Other:					
	2103.90.91.00	--- Seasoning powder in packings of not less than 25 kg	15.0%	10%			kg
	2103.90.99.00	--- Other	15.0%	10%			kg
21.05		Soups and broths and preparations therefor; homogenised composite food preparations.					
		- Soups and broths and preparations therefor:					
	2104.10.10.00	-- Preparations in block or loaf form	15.0%	10%			kg
	2104.10.90.00	-- Other	15.0%	10%			kg
	2104.20.00.00	- Homogenised composite food preparations	5.0%	10%			kg
21.06	2105.00.00.00	Ice cream and other edible ice, whether or not containing cocoa.	15.0%	10%			kg
		Food preparations not elsewhere specified or included.					
		- Protein concentrates and textured protein substances:					
	2106.10.10.00	-- Protein concentrates	5.0%	10%			kg
	2106.10.20.00	-- Textured protein substances	5.0%	10%			kg
		- Other:					
	2106.90.10.00	-- Syrups containing added flavouring or colouring matter	15.0%	10%			kg
		-- Other:					
	2106.90.91.00	--- Stock powder	10.0%	10%			kg
	2106.90.92.00	--- Extracts, essences and flavouring products of a kind used in the drink industries	10.0%	10%			kg
	2106.90.93.00	--- Bread-improvers	10.0%	10%			kg
	2106.90.94.00	--- Powders for the instant preparation of drinks	15.0%	10%			kg
	2106.90.95.00	--- Preparations for "herbal tea"	15.0%	10%			kg
	2106.90.96.00	--- Food supplements	15.0%	10%			kg
	2106.90.99.00	--- Other	15.0%	10%			kg

Chapter 22

Beverages, spirits and vinegar

Notes.

1.- This Chapter does not cover :

- (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
- (b) Sea water (heading 25.01);
- (c) Distilled or conductivity water or water of similar purity (heading 28.53);
- (d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);
- (e) Medicaments of heading 30.03 or 30.04; or
- (f) Perfumery or toilet preparations (Chapter 33).

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

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

Subheading Note.

1.- For the purposes of subheading 2204.10, 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	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.					
	2201.10.10.00	- Mineral waters and aerated waters:					
	2201.10.20.00	-- Mineral waters	15.0%	10%	35%		1
	2201.90.00.00	-- Aerated waters	15.0%	10%	35%		1
		- Other	15.0%	10%	35%		1
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.					
	2202.10.00.00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	US\$0.20/l	10%	20%		1
		- Other:					
	2202.91.00.00	-- Non-alcoholic beer	US\$0.25/l	10%	20%		1
		-- Other:					
	2202.99.10.00	--- Beverages containing high doses of caffeine of the kind “Energy drinks”	US\$0.25/l	10%	20%		1
	2202.99.90.00	--- Other	US\$0.25/l	10%	20%		1
22.03		Beer made from malt.					
	2203.00.10.00	- In containers holding 50 centilitres or less	US\$0.90/l	10%	45%		1
	2203.00.90.00	- Other	US\$0.90/l	10%	45%		1
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.					
	2204.10.00.00	- Sparkling wine	US\$0.65/l	10%	45%		1

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
22.05		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :					
	2204.21.00.00	-- In containers holding 2 l or less	US\$0.65/l	10%	45%		1
	2204.22.00.00	-- In containers holding more than 2 l but not more than 10 l	US\$0.65/l	10%	45%		1
		-- Other:			45%		
	2204.29.10.00	--- Wine in containers holding 200 l or more for industry	US\$0.65/l	10%	45%		1
22.06	2204.29.90.00	--- Other	US\$0.65/l	10%	45%		1
	2204.30.00.00	- Other grape must	US\$0.65/l	10%	45%		1
		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			45%		
	2205.10.00.00	- In containers holding 2 l or less	US\$1.10/l	10%	45%		1
	2205.90.00.00	- Other	US\$1.10/l	10%	45%		1
22.07		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.					
	2206.00.10.00	- Other beer not made from malt	US\$0.20/l	10%	45%		1
		- Other:			45%		
	2206.00.91.00	-- Palm wine	US\$0.25/l	10%	45%		1
	2206.00.99.00	-- Other	US\$0.25/l	10%	45%		1
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.					
		- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher:					
	2207.10.10.00	-- For medical, pharmaceutical or scientific purposes	10.0%	10%			1
	2207.10.90.00	-- Other	US\$0.10/l	10%			1
	2207.20.00.00	- Ethyl alcohol and other spirits, denatured, of any strength	10.0%	10%			1
22.09		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages.					
		- Spirits obtained by distilling grape wine or grape marc:					
	2208.20.10.00	-- Brandy	US\$5.00/l	10%	45%		1
	2208.20.90.00	-- Other	US\$5.00/l	10%	45%		1
	2208.30.00.00	- Whiskies	US\$5.00/l	10%	45%		1
22.09	2208.40.00.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	US\$5.00/l	10%	45%		1
	2208.50.00.00	- Gin and Geneva	US\$5.00/l	10%	45%		1
	2208.60.00.00	- Vodka	US\$5.00/l	10%	45%		1
	2208.70.00.00	- Liqueurs and cordials	US\$5.00/l	10%	45%		1
	2208.90.00.00	- Other	US\$5.00/l	10%	45%		1
		Vinegar and substitutes for vinegar obtained from acetic acid.					
	2209.00.10.00	- Alcohol vinegar	20.0%	10%			1
	2209.00.90.00	- Other	10.0%	10%			1

**Residues and waste from the food industries;
prepared animal fodder**

Note.

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

Subheading Note.

1.- For the purposes of subheading 2306.41, the expression “low erucic acid rape or colza seeds” means seeds as defined in Subheading Note 1 to Chapter 12.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.					
	2301.10.00.00	- Flours, meals and pellets, of meat or meat offal; greaves	5.0%	10%			kg
	2301.20.00.00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	5.0%	10%			kg
23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.					
	2302.10.00.00	- Of maize (corn)	5.0%	10%			kg
	2302.30.00.00	- Of wheat	5.0%	10%			kg
	2302.40.00.00	- Of other cereals	5.0%	10%			kg
	2302.50.00.00	- Of leguminous plants	5.0%	10%			kg
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.					
	2303.10.00.00	- Residues of starch manufacture and similar residues	5.0%	10%			kg
	2303.20.00.00	- Beet-pulp, bagasse and other waste of sugar manufacture	5.0%	10%			kg
	2303.30.00.00	- Brewing or distilling dregs and waste	5.0%	10%			kg
23.04	2304.00.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	5.0%	10%			kg
23.05	2305.00.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.					
	2306.10.00.00	- Of cotton seeds	5.0%	10%			kg
	2306.20.00.00	- Of linseed	5.0%	10%			kg
	2306.30.00.00	- Of sunflower seeds	5.0%	10%			kg
		- Of rape or colza seeds :					
	2306.41.00.00	-- Of low erucic acid rape or colza seeds	5.0%	10%			kg
	2306.49.00.00	-- Other	5.0%	10%			kg
	2306.50.00.00	- Of coconut or copra	5.0%	10%			kg
	2306.60.00.00	- Of palm nuts or kernels	5.0%	10%			kg
	2306.90.00.00	- Other	5.0%	10%			kg
23.07	2307.00.00.00	Wine lees; argol.	5.0%	10%			kg
23.08	2308.00.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	5.0%	10%			kg
23.09		Preparations of a kind used in animal feeding.					
	2309.10.00.00	- Dog or cat food, put up for retail sale	5.0%	10%			kg
		- Other:					
	2309.90.10.00	-- Preparations containing added vitamins	2.5%	10%			kg
	2309.90.90.00	-- Other	5.0%	10%			kg

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

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

Subheading Note.

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
24.01		Unmanufactured tobacco; tobacco refuse.					
	2401.10.00.00	- Tobacco, not stemmed/stripped	5.0%	10%	80%		kg
	2401.20.00.00	- Tobacco, partly or wholly stemmed/stripped	5.0%	10%	80%		kg
	2401.30.00.00	- Tobacco refuse	5.0%	10%	80%		kg
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			80%		
	2402.10.00.00	- Cigars, cheroots and cigarillos, containing tobacco	5.0%	10%	80%		kg
	2402.20.00.00	- Cigarettes containing tobacco	5.0%	10%	80%		kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
24.03	2402.90.00.00	- Other Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences. - Smoking tobacco, whether or not containing tobacco substitutes in any proportion :	5.0%	10%	80%		kg
	2403.11.00.00	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	5.0%	10%	80%		kg
	2403.19.00.00	-- Other	5.0%	10%	80%		kg
		- Other :			80%		
	2403.91.00.00	-- “Homogenised” or “reconstituted” tobacco	5.0%	10%	80%		kg
		-- Other:			80%		
	2403.99.10.00	--- Expanded tobacco	5.0%	10%	80%		kg
	2403.99.90.00	--- Other	5.0%	10%	80%		kg

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 :

- Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
- Earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
- Medicaments or other products of Chapter 30;
- Perfumery, cosmetic or toilet preparations (Chapter 33);
- Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
- Precious or semi-precious stones (heading 71.02 or 71.03);
- Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
- Billiard chalks (heading 95.04); or
- Writing or drawing chalks or tailors' chalks (heading 96.09).

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

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

forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
25.01		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.					
	2501.00.10.00	- Denatured salt	7.5%	10%			kg
	2501.00.20.00	- Salt for human consumption	5.0%	10%			kg
	2501.00.30.00	- Compressed salt used in animal feeding	5.0%	10%			kg
	2501.00.90.00	- Other	5.0%	10%			kg
25.02	2502.00.00.00	Unroasted iron pyrites.	5.0%	10%			kg
25.03	2503.00.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.					
25.04		Natural graphite.	10.0%	10%			kg
	2504.10.00.00	- In powder or in flakes	5.0%	10%			kg
	2504.90.00.00	- Other	5.0%	10%			kg
25.05		Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.					
	2505.10.00.00	- Silica sands and quartz sands	10.0%	10%			kg
	2505.90.00.00	- Other	10.0%	10%			kg
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.					
	2506.10.00.00	- Quartz	10.0%	10%			kg
	2506.20.00.00	- Quartzite	10.0%	10%			kg
25.07	2507.00.00.00	Kaolin and other kaolinic clays, whether or not calcined.	10.0%	10%			kg
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.					
	2508.10.00.00	- Bentonite	10.0%	10%			kg
	2508.30.00.00	- Fire-clay	10.0%	10%			kg
	2508.40.00.00	- Other clays	10.0%	10%			kg
	2508.50.00.00	- Andalusite, kyanite and sillimanite	10.0%	10%			kg
	2508.60.00.00	- Mullite	10.0%	10%			kg
	2508.70.00.00	- Chamotte or dinas earths	10.0%	10%			kg
25.09	2509.00.00.00	Chalk.	2.5%	10%			kg
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.					
	2510.10.00.00	- Unground	5.0%	10%			kg
	2510.20.00.00	- Ground	5.0%	10%			kg
25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.					
	2511.10.00.00	- Natural barium sulphate (barytes)	5.0%	10%			kg
	2511.20.00.00	- Natural barium carbonate (witherite)	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
25.12	2512.00.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	5.0%	10%			kg
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.					
	2513.10.00.00	- Pumice stone	10.0%	10%			kg
	2513.20.00.00	- Emery, natural corundum, natural garnet and other natural abrasives	10.0%	10%			kg
25.14	2514.00.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5.0%	10%			kg
25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.					
	2515.11.00.00	- Marble and travertine : -- Crude or roughly trimmed	15.0%	10%			kg
	2515.12.00.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	15.0%	10%			kg
	2515.20.00.00	- Ecaussine and other calcareous monumental or building stone; alabaster	15.0%	10%			kg
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.					
	2516.11.00.00	- Granite : -- Crude or roughly trimmed	10.0%	10%			kg
	2516.12.00.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	10.0%	10%			kg
	2516.20.00.00	- Sandstone	10.0%	10%			kg
	2516.90.00.00	- Other monumental or building stone	10.0%	10%			kg
25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
25.18	2517.10.00.00	- 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	10.0%	10%			kg
	2517.20.00.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	10.0%	10%			kg
	2517.30.00.00	- Tarred macadam	10.0%	10%			kg
		- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated :					
	2517.41.00.00	-- Of marble	10.0%	10%			kg
	2517.49.00.00	-- Other	10.0%	10%			kg
		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.					
	2518.10.00.00	- Dolomite, not calcined or sintered	10.0%	10%			kg
	2518.20.00.00	- Calcined or sintered dolomite	10.0%	10%			kg
	2518.30.00.00	- Dolomite ramming mix	10.0%	10%			kg
25.19		Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.					
25.20	2519.10.00.00	- Natural magnesium carbonate (magnesite)	10.0%	10%			kg
	2519.90.00.00	- Other	10.0%	10%			kg
25.21		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.					
	2520.10.00.00	- Gypsum; anhydrite	5.0%	10%			kg
	2520.20.00.00	- Plasters	5.0%	10%			kg
25.22	2521.00.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	5.0%	10%			kg
25.23		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.					
	2522.10.00.00	- Quicklime	5.0%	10%			kg
	2522.20.00.00	- Slaked lime	5.0%	10%			kg
	2522.30.00.00	- Hydraulic lime	5.0%	10%			kg
		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.					
	2523.10.00.00	- Cement clinkers - Portland cement :	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
25.24	2523.21.00.00	-- White cement, whether or not artificially coloured	5.0%	10%			kg
	2523.29.00.00	-- Other	10.0%	10%			kg
	2523.30.00.00	- Aluminous cement	20.0%	10%			kg
	2523.90.00.00	- Other hydraulic cements	20.0%	10%			kg
		Asbestos.					
25.25	2524.10.00.00	- Crocidolite	20.0%	10%			kg
	2524.90.00.00	- Other	20.0%	10%			kg
		Mica, including splitting; mica waste.					
25.26	2525.10.00.00	- Crude mica and mica rifted into sheets or splitting	5.0%	10%			kg
	2525.20.00.00	- Mica powder	5.0%	10%			kg
	2525.30.00.00	- Mica waste	5.0%	10%			kg
		Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.					
	2526.10.00.00	- Not crushed, not powdered	5.0%	10%			kg
[25.27]	2526.20.00.00	- Crushed or powdered	5.0%	10%			kg
25.28	2528.00.00.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H3BO3 calculated on the dry weight.	5.0%	10%			kg
25.29		Feldspar; leucite, nepheline and nepheline syenite; fluorspar.					
25.30	2529.10.00.00	- Feldspar	5.0%	10%			kg
		- Fluorspar :					
	2529.21.00.00	-- Containing by weight 97 % or less of calcium fluoride	5.0%	10%			kg
	2529.22.00.00	-- Containing by weight more than 97 % of calcium fluoride	5.0%	10%			kg
	2529.30.00.00	- Leucite; nepheline and nepheline syenite	5.0%	10%			kg
		Mineral substances not elsewhere specified or included.					
	2530.10.00.00	- Vermiculite, perlite and chlorites, unexpanded	5.0%	10%			kg
	2530.20.00.00	- Kieserite, epsomite (natural magnesium sulphates)	5.0%	10%			kg
	2530.90.00.00	- Other	5.0%	10%			kg

Chapter 26

Ores, slag and ash

Notes.

1.- This Chapter does not cover :

- (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
- (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
- (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
- (d) Basic slag of Chapter 31;
- (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
- (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
- (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

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

3.- Heading 26.20 applies only to :

- (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
- (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

- 1.- For the purposes of subheading 2620.21, “leaded gasoline sludges and leaded anti-knock compound sludges” mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
- 2.- Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
26.01		Iron ores and concentrates, including roasted iron pyrites.					
		- Iron ores and concentrates, other than roasted iron pyrites :					
		-- Non-agglomerated:					
	2601.11.10.00	--- Iron ores lumps	5.0%	10%			kg
	2601.11.20.00	--- Iron ores fines	5.0%	10%			kg
	2601.11.30.00	--- Iron ores concentrates	5.0%	10%			kg
	2601.11.90.00	--- Other	5.0%	10%			kg
	2601.12.00.00	-- Agglomerated	5.0%	10%			kg
	2601.20.00.00	- Roasted iron pyrites	5.0%	10%			kg
26.02	2602.00.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	5.0%	10%			kg
26.03	2603.00.00.00	Copper ores and concentrates.	5.0%	10%			kg
26.04	2604.00.00.00	Nickel ores and concentrates.	5.0%	10%			kg
26.05	2605.00.00.00	Cobalt ores and concentrates.	5.0%	10%			kg
26.06	2606.00.00.00	Aluminium ores and concentrates.	5.0%	10%			kg
26.07	2607.00.00.00	Lead ores and concentrates.	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
26.08	2608.00.00.00	Zinc ores and concentrates.	5.0%	10%			kg
26.09	2609.00.00.00	Tin ores and concentrates.	5.0%	10%			kg
26.10	2610.00.00.00	Chromium ores and concentrates.	5.0%	10%			kg
26.11	2611.00.00.00	Tungsten ores and concentrates.	5.0%	10%			kg
26.12		Uranium or thorium ores and concentrates.					
	2612.10.00.00	- Uranium ores and concentrates	5.0%	10%			kg
	2612.20.00.00	- Thorium ores and concentrates	5.0%	10%			kg
26.13		Molybdenum ores and concentrates.					
	2613.10.00.00	- Roasted	5.0%	10%			kg
	2613.90.00.00	- Other	5.0%	10%			kg
26.14	2614.00.00.00	Titanium ores and concentrates.	5.0%	10%			kg
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.					
	2615.10.00.00	- Zirconium ores and concentrates	5.0%	10%			kg
	2615.90.00.00	- Other	5.0%	10%			kg
26.16		Precious metal ores and concentrates.					
	2616.10.00.00	- Silver ores and concentrates	5.0%	10%			kg
		- Other:					
	2616.90.10.00	-- Gold ores and concentrates	5.0%	10%			kg
	2616.90.90.00	-- Other	5.0%	10%			kg
26.17		Other ores and concentrates.					
	2617.10.00.00	- Antimony ores and concentrates	5.0%	10%			kg
	2617.90.00.00	- Other	5.0%	10%			kg
26.18	2618.00.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	5.0%	10%			kg
26.19	2619.00.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	5.0%	10%			kg
26.20		Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.					
		- Containing mainly zinc :					
	2620.11.00.00	-- Hard zinc spelter	5.0%	10%			kg
	2620.19.00.00	-- Other	5.0%	10%			kg
		- Containing mainly lead :					
	2620.21.00.00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	5.0%	10%			kg
	2620.29.00.00	-- Other	5.0%	10%			kg
	2620.30.00.00	- Containing mainly copper	5.0%	10%			kg
	2620.40.00.00	- Containing mainly aluminium	5.0%	10%			kg
	2620.60.00.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds					
			5.0%	10%			kg
		- Other :					
	2620.91.00.00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	5.0%	10%			kg
	2620.99.00.00	-- Other	5.0%	10%			kg
26.21		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.					
	2621.10.00.00	- Ash and residues from the incineration of municipal waste	5.0%	10%			kg
	2621.90.00.00	- Other	5.0%	10%			kg

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

Notes.

1.- This Chapter does not cover :

- (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
- (b) Medicaments of heading 30.03 or 30.04; or
- (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

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

However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

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

- (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
- (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
- (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

- 1.- For the purposes of subheading 2701.11, “anthracite” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.
- 2.- For the purposes of subheading 2701.12, “bituminous coal” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
- 3.- For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms “benzol (benzene)”, “toluol (toluene)”, “xylol (xylenes)” and “naphthalene” apply to products which contain more than 50 % by weight of benzene, toluene, xylenes or naphthalene, respectively.
- 4.- For the purposes of subheading 2710.12, “light oils and preparations” are those of which 90 % or more by volume (including losses) distil at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).
- 5.- For the purposes of the subheadings of heading 27.10, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.					
		- Coal, whether or not pulverised, but not agglomerated :					
	2701.11.00.00	-- Anthracite	10.0%	10%	7%		kg
	2701.12.00.00	-- Bituminous coal	10.0%	10%	7%		kg
27.02	2701.19.00.00	-- Other coal	10.0%	10%	7%		kg
	2701.20.00.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	10.0%	10%	7%		kg
		Lignite, whether or not agglomerated, excluding jet.					
	2702.10.00.00	- Lignite, whether or not pulverised, but not agglomerated	10.0%	10%	7%		kg
27.03	2702.20.00.00	- Agglomerated lignite	10.0%	10%	7%		kg
	2703.00.00.00	Peat (including peat litter), whether or not agglomerated.	10.0%	10%	7%		kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
27.04	2704.00.00.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	10.0%	10%	7%		kg
27.05	2705.00.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	10.0%	10%	7%		kg
27.06	2706.00.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	5.0%	10%	7%		kg
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.					
	2707.10.00.00	- Benzol (benzene)	5.0%	10%	7%		kg
	2707.20.00.00	- Toluol (toluene)	5.0%	10%	7%		kg
	2707.30.00.00	- Xylol (xylenes)	5.0%	10%	7%		kg
	2707.40.00.00	- Naphthalene	5.0%	10%	7%		kg
	2707.50.00.00	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	5.0%	10%	7%		kg
		- Other :					
	2707.91.00.00	-- Creosote oils	5.0%	10%	7%		kg
	2707.99.00.00	-- Other	5.0%	10%	7%		kg
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.					
	2708.10.00.00	- Pitch	5.0%	10%	7%		kg
	2708.20.00.00	- Pitch coke	5.0%	10%	7%		kg
27.09	2709.00.00.00	Petroleum oils and oils obtained from bituminous minerals, crude.	0.0%	10%	7%		kg
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.					
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :					
		-- Light oils and preparations:					
	2710.12.10.00	--- Partially refined oil including crude oil having undergone primary refinement	0.0%	10%	7%		kg
		--- Special spirit:					
	2710.12.21.00	---- White spirit	10.0%	10%	7%		kg
	2710.12.29.00	---- Other	10.0%	10%	7%		kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
27.11	2710.12.30.00	--- Aviation spirit	10.0%	10%	7%		kg
	2710.12.40.00	--- Motor spirit, super	10.0%	10%	7%		kg
	2710.12.50.00	--- Motor spirit, ordinary	10.0%	10%	7%		kg
	2710.12.90.00	--- Other	10.0%	10%	7%		kg
		-- Other:					
		--- Medium oils:					
	2710.19.11.00	---- Kerosine type jet fuel	10.0%	10%			kg
	2710.19.12.00	---- Kerosine	10.0%	10%	7%		kg
	2710.19.19.00	---- Other	10.0%	10%	7%		kg
		--- Heavy oils, excluding lubricating oils:					
	2710.19.21.00	---- Gas oil	10.0%	10%	7%		kg
	2710.19.22.00	---- Domestic fuel oil	10.0%	10%	7%		kg
	2710.19.23.00	---- Light fuel oil	10.0%	10%	7%		kg
	2710.19.24.00	---- Heavy fuel oil I	10.0%	10%	7%		kg
	2710.19.25.00	---- Heavy fuel oil II	10.0%	10%	7%		kg
		--- Lubricating oils:					
	2710.19.31.00	---- Meant to be mixed further	10.0%	10%	7%		kg
	2710.19.32.00	---- Brake fluid	10.0%	10%	7%		kg
	2710.19.33.00	---- Grease	10.0%	10%	7%		kg
		---- Other					
	2710.19.39.10	----- Two-cycle motor oil	10.0%	10%	7%		kg
	2710.19.39.90	----- Other	10.0%	10%	7%		kg
	2710.20.00.00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	10.0%	10%	7%		kg
		- Waste oils :					
	2710.91.00.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10.0%	10%	7%		kg
	2710.99.00.00	-- Other	10.0%	10%	7%		kg
		Petroleum gases and other gaseous hydrocarbons.					
		- Liquefied :					
	2711.11.00.00	-- Natural gas	10.0%	10%	7%		kg
	2711.12.00.00	-- Propane	10.0%	10%	7%		kg
	2711.13.00.00	-- Butanes	0.0%	10%	7%		kg
	2711.14.00.00	-- Ethylene, propylene, butylene and butadiene	10.0%	10%	7%		kg
	2711.19.00.00	-- Other	10.0%	10%	7%		kg
		- In gaseous state :					
	2711.21.00.00	-- Natural gas	10.0%	10%	7%		kg
	2711.29.00.00	-- Other	10.0%	10%	7%		kg
27.12		Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.					
	2712.10.00.00	- Petroleum jelly	10.0%	10%	7%		kg
	2712.20.00.00	- Paraffin wax containing by weight less than 0.75 % of oil	10.0%	10%	7%		kg
	2712.90.00.00	- Other	10.0%	10%	7%		kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.					
		- Petroleum coke :					
	2713.11.00.00	-- Not calcined	10.0%	10%	7%		kg
	2713.12.00.00	-- Calcined	10.0%	10%	7%		kg
	2713.20.00.00	- Petroleum bitumen	10.0%	10%	7%		kg
	2713.90.00.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	10.0%	10%	7%		kg
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.					
	2714.10.00.00	- Bituminous or oil shale and tar sands	5.0%	10%	7%		kg
	2714.90.00.00	- Other	5.0%	10%	7%		kg
27.15	2715.00.00.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	5.0%	10%	7%		kg
27.16	2716.00.00.00	Electrical energy. (optional heading)	5.0%	10%	7%		1000 kWh

Section VI
PRODUCTS OF THE CHEMICAL
OR ALLIED INDUSTRIES

Notes.

- 1.- (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.
(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.
- 2.- Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
- 3.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

Chapter 28

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

Notes.

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to :
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
- 2.- In addition to dithionites and sulfoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in heading 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter :
 - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - (b) Halide oxides of carbon (heading 28.12);

- (c) Carbon disulphide (heading 28.13);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
 - (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).
- 3.- Subject to the provisions of Note 1 to Section VI, this Chapter does not cover :
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
 - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
 - (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
 - (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
 - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
- 4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
- 5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.
- Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
- 6.- Heading 28.44 applies only to :
- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
 - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
 - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 $\mu\text{Ci/g}$);
 - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - (f) Radioactive residues whether or not usable.
- The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to :
- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
 - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
- 7.- Heading 28.53 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.
- 8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

Subheading Note.

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

I.- CHEMICAL ELEMENTS

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
28.01		Fluorine, chlorine, bromine and iodine.					
	2801.10.00.00	- Chlorine	5.0%	10%			kg
	2801.20.00.00	- Iodine	5.0%	10%			kg
	2801.30.00.00	- Fluorine; bromine	5.0%	10%			kg
28.02	2802.00.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	5.0%	10%			kg
28.03	2803.00.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	2.5%	10%			kg
28.04		Hydrogen, rare gases and other non-metals.					
	2804.10.00.00	- Hydrogen	5.0%	10%			m3(*)
		- Rare gases :					
	2804.21.00.00	-- Argon	5.0%	10%			m3(*)
	2804.29.00.00	-- Other	5.0%	10%			m3(*)
	2804.30.00.00	- Nitrogen	10.0%	10%			m3(*)
	2804.40.00.00	- Oxygen	20.0%	10%			m3(*)
	2804.50.00.00	- Boron; tellurium	5.0%	10%			kg
		- Silicon :					
	2804.61.00.00	-- Containing by weight not less than 99.99 % of silicon	5.0%	10%			kg
	2804.69.00.00	-- Other	5.0%	10%			kg
	2804.70.00.00	- Phosphorus	5.0%	10%			kg
	2804.80.00.00	- Arsenic	5.0%	10%			kg
	2804.90.00.00	- Selenium	5.0%	10%			kg
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.					
		- Alkali or alkaline-earth metals :					
	2805.11.00.00	-- Sodium	5.0%	10%			kg
	2805.12.00.00	-- Calcium	5.0%	10%			kg
	2805.19.00.00	-- Other	5.0%	10%			kg
	2805.30.00.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	5.0%	10%			kg
	2805.40.00.00	- Mercury	5.0%	10%			kg
28.06		II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS					
		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.					
	2806.10.00.00	- Hydrogen chloride (hydrochloric acid)	5.0%	10%			kg
	2806.20.00.00	- Chlorosulphuric acid	5.0%	10%			kg
28.07	2807.00.00.00	Sulphuric acid; oleum.	5.0%	10%			kg
28.08	2808.00.00.00	Nitric acid; sulphonitric acids.	5.0%	10%			kg
28.09		Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.					
	2809.10.00.00	- Diphosphorus pentaoxide	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
28.10	2809.20.00.00	- Phosphoric acid and polyphosphoric acids	5.0%	10%			kg
	2810.00.00.00	Oxides of boron; boric acids.	5.0%	10%			kg
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.					
		- Other inorganic acids :					
	2811.11.00.00	-- Hydrogen fluoride (hydrofluoric acid)	5.0%	10%			kg
	2811.12.00.00	-- Hydrogen cyanide (hydrocyanic acid)	5.0%	10%			kg
	2811.19.00.00	-- Other	5.0%	10%			kg
		- Other inorganic oxygen compounds of non-metals :					
	2811.21.00.00	-- Carbon dioxide	5.0%	10%			kg
	2811.22.00.00	-- Silicon dioxide	5.0%	10%			kg
	2811.29.00.00	-- Other	5.0%	10%			kg
28.12		III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS					
		Halides and halide oxides of non-metals.					
		- Chlorides and chloride oxides:					
	2812.11.00.00	-- Carbonyl dichloride (phosgene)	5.0%	10%			kg
	2812.12.00.00	-- Phosphorus oxychloride	5.0%	10%			kg
	2812.13.00.00	-- Phosphorus trichloride	5.0%	10%			Kg
	2812.14.00.00	-- Phosphorus pentachloride	5.0%	10%			kg
	2812.15.00.00	-- Sulphur monochloride	5.0%	10%			kg
	2812.16.00.00	-- Sulphur dichloride	5.0%	10%			kg
	2812.17.00.00	-- Thionyl chloride	5.0%	10%			kg
	2812.19.00.00	-- Other	5.0%	10%			kg
	2812.90.00.00	- Other	5.0%	10%			kg
28.13		Sulphides of non-metals; commercial phosphorus trisulphide.					
		- Carbon disulphide	5.0%	10%			kg
	2813.90.00.00	- Other	5.0%	10%			kg
28.14		IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS					
		Ammonia, anhydrous or in aqueous solution.					
	2814.10.00.00	- Anhydrous ammonia	5.0%	10%			kg
	2814.20.00.00	- Ammonia in aqueous solution	5.0%	10%			kg
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.					
		- Sodium hydroxide (caustic soda) :					
	2815.11.00.00	-- Solid	5.0%	10%			kg
	2815.12.00.00	-- In aqueous solution (soda lye or liquid soda)	5.0%	10%			kg
	2815.20.00.00	- Potassium hydroxide (caustic potash)	5.0%	10%			kg
	2815.30.00.00	- Peroxides of sodium or potassium	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.					
	2816.10.00.00	- Hydroxide and peroxide of magnesium	5.0%	10%			kg
	2816.40.00.00	- Oxides, hydroxides and peroxides, of strontium or barium	5.0%	10%			kg
28.17	2817.00.00.00	Zinc oxide; zinc peroxide.	5.0%	10%			kg
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.					
	2818.10.00.00	- Artificial corundum, whether or not chemically defined	5.0%	10%			kg
	2818.20.00.00	- Aluminium oxide, other than artificial corundum	5.0%	10%			kg
	2818.30.00.00	- Aluminium hydroxide	5.0%	10%			kg
28.19		Chromium oxides and hydroxides.					
	2819.10.00.00	- Chromium trioxide	5.0%	10%			kg
	2819.90.00.00	- Other	5.0%	10%			kg
28.20		Manganese oxides.					
	2820.10.00.00	- Manganese dioxide	5.0%	10%			kg
	2820.90.00.00	- Other	5.0%	10%			kg
28.21		Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe₂O₃.					
	2821.10.00.00	- Iron oxides and hydroxides	5.0%	10%			kg
	2821.20.00.00	- Earth colours	5.0%	10%			kg
28.22	2822.00.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	5.0%	10%			kg
28.23	2823.00.00.00	Titanium oxides.	5.0%	10%			kg
28.24		Lead oxides; red lead and orange lead.					
	2824.10.00.00	- Lead monoxide (litharge, massicot)	5.0%	10%			kg
	2824.90.00.00	- Other	5.0%	10%			kg
28.25		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.					
	2825.10.00.00	- Hydrazine and hydroxylamine and their inorganic salts	5.0%	10%			kg
	2825.20.00.00	- Lithium oxide and hydroxide	5.0%	10%			kg
	2825.30.00.00	- Vanadium oxides and hydroxides	5.0%	10%			kg
	2825.40.00.00	- Nickel oxides and hydroxides	5.0%	10%			kg
	2825.50.00.00	- Copper oxides and hydroxides	5.0%	10%			kg
	2825.60.00.00	- Germanium oxides and zirconium dioxide	5.0%	10%			kg
	2825.70.00.00	- Molybdenum oxides and hydroxides	5.0%	10%			kg
	2825.80.00.00	- Antimony oxides	5.0%	10%			kg
	2825.90.00.00	- Other	5.0%	10%			kg
		V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.					
		- Fluorides :					
	2826.12.00.00	-- Of aluminium	5.0%	10%			kg
	2826.19.00.00	-- Other	5.0%	10%			kg
	2826.30.00.00	- Sodium hexafluoroaluminate (synthetic cryolite)	5.0%	10%			kg
	2826.90.00.00	- Other	5.0%	10%			kg
28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.					
	2827.10.00.00	- Ammonium chloride	5.0%	10%			kg
	2827.20.00.00	- Calcium chloride	5.0%	10%			kg
		- Other chlorides :					
	2827.31.00.00	-- Of magnesium	5.0%	10%			kg
	2827.32.00.00	-- Of aluminium	5.0%	10%			kg
	2827.35.00.00	-- Of nickel	5.0%	10%			kg
	2827.39.00.00	-- Other	5.0%	10%			kg
		- Chloride oxides and chloride hydroxides :					
	2827.41.00.00	-- Of copper	5.0%	10%			kg
	2827.49.00.00	-- Other	5.0%	10%			kg
		- Bromides and bromide oxides :					
	2827.51.00.00	-- Bromides of sodium or of potassium	5.0%	10%			kg
	2827.59.00.00	-- Other	5.0%	10%			kg
	2827.60.00.00	- Iodides and iodide oxides	5.0%	10%			kg
28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.					
	2828.10.00.00	- Commercial calcium hypochlorite and other calcium hypochlorites	5.0%	10%			kg
		- Other:					
	2828.90.10.00	-- Sodium hypochlorite (bleach) whether or not concentrated	5.0%	10%			kg
	2828.90.90.00	-- Other	5.0%	10%			kg
28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.					
		- Chlorates :					
	2829.11.00.00	-- Of sodium	5.0%	10%			kg
	2829.19.00.00	-- Other	5.0%	10%			kg
	2829.90.00.00	- Other	5.0%	10%			kg
28.30		Sulphides; polysulphides, whether or not chemically defined.					
	2830.10.00.00	- Sodium sulphides	5.0%	10%			kg
	2830.90.00.00	- Other	5.0%	10%			kg
28.31		Dithionites and sulphonylates.					
	2831.10.00.00	- Of sodium	5.0%	10%			kg
	2831.90.00.00	- Other	5.0%	10%			kg
28.32		Sulphites; thiosulphates.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
28.33	2832.10.00.00	- Sodium sulphites	5.0%	10%			kg
	2832.20.00.00	- Other sulphites	5.0%	10%			kg
	2832.30.00.00	- Thiosulphates	5.0%	10%			kg
		Sulphates; alums; peroxosulphates (persulphates).					
		- Sodium sulphates :					
	2833.11.00.00	-- Disodium sulphate	5.0%	10%			kg
	2833.19.00.00	-- Other	5.0%	10%			kg
		- Other sulphates :					
	2833.21.00.00	-- Of magnesium	5.0%	10%			kg
	2833.22.00.00	-- Of aluminium	5.0%	10%			kg
	2833.24.00.00	-- Of nickel	5.0%	10%			kg
	2833.25.00.00	-- Of copper	5.0%	10%			kg
	2833.27.00.00	-- Of barium	5.0%	10%			kg
	2833.29.00.00	-- Other	5.0%	10%			kg
28.34	2833.30.00.00	- Alums	5.0%	10%			kg
	2833.40.00.00	- Peroxosulphates (persulphates)	5.0%	10%			kg
		Nitrites; nitrates.					
	2834.10.00.00	- Nitrites	5.0%	10%			kg
28.35		- Nitrates :					
	2834.21.00.00	-- Of potassium	5.0%	10%			kg
	2834.29.00.00	-- Other	5.0%	10%			kg
		Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.					
	2835.10.00.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	5.0%	10%			kg
		- Phosphates :					
	2835.22.00.00	-- Of mono- or disodium	5.0%	10%			kg
	2835.24.00.00	-- Of potassium	5.0%	10%			kg
	2835.25.00.00	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	5.0%	10%			kg
	2835.26.00.00	-- Other phosphates of calcium	5.0%	10%			kg
	2835.29.00.00	-- Other	5.0%	10%			kg
		- Polyphosphates :					
	2835.31.00.00	-- Sodium triphosphate (sodium tripolyphosphate)	5.0%	10%			kg
	2835.39.00.00	-- Other	5.0%	10%			kg
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.					
	2836.20.00.00	- Disodium carbonate	5.0%	10%			kg
	2836.30.00.00	- Sodium hydrogencarbonate (sodium bicarbonate)	5.0%	10%			kg
	2836.40.00.00	- Potassium carbonates	5.0%	10%			kg
	2836.50.00.00	- Calcium carbonate	5.0%	10%			kg
	2836.60.00.00	- Barium carbonate	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
28.37	2836.91.00.00	- Other :					
		-- Lithium carbonates	5.0%	10%			kg
	2836.92.00.00	-- Strontium carbonate	5.0%	10%			kg
	2836.99.00.00	-- Other	5.0%	10%			kg
		Cyanides, cyanide oxides and complex cyanides.					
		- Cyanides and cyanide oxides :					
	2837.11.00.00	-- Of sodium	5.0%	10%			kg
[28.38]	2837.19.00.00	-- Other	5.0%	10%			kg
	2837.20.00.00	- Complex cyanides	5.0%	10%			kg
28.39		Silicates; commercial alkali metal silicates.					
		- Of sodium :					
28.40	2839.11.00.00	-- Sodium metasilicates	5.0%	10%			kg
	2839.19.00.00	-- Other	5.0%	10%			kg
	2839.90.00.00	- Other	5.0%	10%			kg
		Borates; peroxoborates (perborates).					
		- Disodium tetraborate (refined borax) :					
28.41	2840.11.00.00	-- Anhydrous	5.0%	10%			kg
	2840.19.00.00	-- Other	5.0%	10%			kg
	2840.20.00.00	- Other borates	5.0%	10%			kg
	2840.30.00.00	- Peroxoborates (perborates)	5.0%	10%			kg
		Salts of oxometallic or peroxometallic acids.					
28.42	2841.30.00.00	- Sodium dichromate	5.0%	10%			kg
	2841.50.00.00	- Other chromates and dichromates; peroxochromates	5.0%	10%			kg
		- Manganites, manganates and permanganates :					
	2841.61.00.00	-- Potassium permanganate	5.0%	10%			kg
	2841.69.00.00	-- Other	5.0%	10%			kg
	2841.70.00.00	- Molybdates	5.0%	10%			kg
	2841.80.00.00	- Tungstates (wolframates)	5.0%	10%			kg
	2841.90.00.00	- Other	5.0%	10%			kg
		Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.					
	2842.10.00.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	5.0%	10%			kg
28.43	2842.90.00.00	- Other	5.0%	10%			kg
		VI.- MISCELLANEOUS					
		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.					
	2843.10.00.00	- Colloidal precious metals	5.0%	10%			kg
		- Silver compounds :					
	2843.21.00.00	-- Silver nitrate	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
28.44	2843.29.00.00	-- Other	5.0%	10%			kg
	2843.30.00.00	- Gold compounds	5.0%	10%			kg
	2843.90.00.00	- Other compounds; amalgams	5.0%	10%			kg
		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.					
	2844.10.00.00	- Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	5.0%	10%			kg
	2844.20.00.00	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	5.0%	10%			kg
	2844.30.00.00	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	5.0%	10%			kg
	2844.40.00.00	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	5.0%	10%			kg
	2844.50.00.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5.0%	10%			kg
		Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.					
28.45	2845.10.00.00	- Heavy water (deuterium oxide)	5.0%	10%			kg
28.46	2845.90.00.00	- Other	5.0%	10%			kg
		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.					
28.47	2846.10.00.00	- Cerium compounds	5.0%	10%			kg
	2846.90.00.00	- Other	5.0%	10%			kg
[28.48]	2847.00.00.00	Hydrogen peroxide, whether or not solidified with urea.	5.0%	10%			kg
28.49		Carbides, whether or not chemically defined.					
	2849.10.00.00	- Of calcium	5.0%	10%			kg
	2849.20.00.00	- Of silicon	10.0%	10%			kg
	2849.90.00.00	- Other	10.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
28.50	2850.00.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.					
[28.51]			5.0%	10%			kg
28.52		Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.					
	2852.10.00.00	- Chemically defined	5.0%	10%			kg
	2852.90.00.00	- Other	5.0%	10%			kg
28.53		Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.					
	2853.10.00.00	- Cyanogen chloride (chlorcyan)	5.0%	10%			kg
	2853.90.00.00	- Other	5.0%	10%			kg

Chapter 29

Organic chemicals

Notes.

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

- (a) Separate chemically defined organic compounds, whether or not containing impurities;
- (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
- (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
- (d) The products mentioned in (a), (b) or (c) above dissolved in water;
- (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
- (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
- (h) The following products, diluted to standard strengths, for the production of azo dyes : diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2.- This Chapter does not cover :

- (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
- (b) Ethyl alcohol (heading 22.07 or 22.08);
- (c) Methane or propane (heading 27.11);
- (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) Immunological products of heading 30.02;
- (f) Urea (heading 31.02 or 31.05);
- (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
- (h) Enzymes (heading 35.07);

- (ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
 - (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
 - (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).
- 3.- Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
- 4.- In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.
- Nitro or nitroso groups are not to be taken as “nitrogen-functions” for the purposes of heading 29.29.
- For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, “oxygen-function” is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.
- 5.- (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (C) Subject to Note 1 to Section VI and Note 2 to Chapter 28 :
- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;
 - (2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and
 - (3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by “cleaving” of all metal bonds, other than metal-carbon bonds.
- (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
- (E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
- 6.- The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.
- Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
- 7.- Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.
- These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.
- 8.- For the purposes of heading 29.37 :
- (a) the term “hormones” includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
 - (b) the expression “used primarily as hormones” applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Notes.

- 1.- Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named “Other” in the series of subheadings concerned.
- 2.- Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
29.01		Acyclic hydrocarbons.					
	2901.10.00.00	- Saturated	5.0%	10%			kg
		- Unsaturated :					
	2901.21.00.00	-- Ethylene	5.0%	10%			kg
	2901.22.00.00	-- Propene (propylene)	5.0%	10%			kg
	2901.23.00.00	-- Butene (butylene) and isomers thereof	5.0%	10%			kg
29.02	2901.24.00.00	-- Buta-1,3-diene and isoprene	5.0%	10%			kg
	2901.29.00.00	-- Other	5.0%	10%			kg
		Cyclic hydrocarbons.					
		- Cyclanes, cyclenes and cycloterpenes :					
	2902.11.00.00	-- Cyclohexane	5.0%	10%			kg
	2902.19.00.00	-- Other	5.0%	10%			kg
	2902.20.00.00	- Benzene	5.0%	10%			kg
	2902.30.00.00	- Toluene	5.0%	10%			kg
		- Xylenes :					
	2902.41.00.00	-- o-Xylene	5.0%	10%			kg
	2902.42.00.00	-- m-Xylene	5.0%	10%			kg
	2902.43.00.00	-- p-Xylene	5.0%	10%			kg
	2902.44.00.00	-- Mixed xylene isomers	5.0%	10%			kg
	2902.50.00.00	- Styrene	5.0%	10%			kg
	2902.60.00.00	- Ethylbenzene	5.0%	10%			kg
	2902.70.00.00	- Cumene	5.0%	10%			kg
	2902.90.00.00	- Other	5.0%	10%			kg
29.03		Halogenated derivatives of hydrocarbons.					
		- Saturated chlorinated derivatives of acyclic hydrocarbons :					
	2903.11.00.00	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	5.0%	10%			kg
	2903.12.00.00	-- Dichloromethane (methylene chloride)	5.0%	10%			kg
	2903.13.00.00	-- Chloroform (trichloromethane)	5.0%	10%			kg
	2903.14.00.00	-- Carbon tetrachloride	5.0%	10%			kg
	2903.15.00.00	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	5.0%	10%			kg
		-- Other:					
	2903.19.10.00	--- 1,1,1-Trichloroethane (methyl chloroform)	5.0%	10%			kg
	2903.19.90.00	--- Other	5.0%	10%			kg
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons :					
	2903.21.00.00	-- Vinyl chloride (chloroethylene)	5.0%	10%			kg
	2903.22.00.00	-- Trichloroethylene	5.0%	10%			kg
	2903.23.00.00	-- Tetrachloroethylene (perchloroethylene)	5.0%	10%			kg
	2903.29.00.00	-- Other	5.0%	10%			kg
		- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :					
	2903.31.00.00	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	5.0%	10%			kg
		-- Other:					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
29.04	2903.39.10.00	--- Bromomethane (methyl bromide)	5.0%	10%			kg
	2903.39.90.00	--- Other	5.0%	10%			kg
		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :					
	2903.71.00.00	-- Chlorodifluoromethane	5.0%	10%			kg
	2903.72.00.00	-- Dichlorotrifluoroethanes	5.0%	10%			kg
	2903.73.00.00	-- Dichlorofluoroethanes	5.0%	10%			kg
	2903.74.00.00	-- Chlorodifluoroethanes	5.0%	10%			kg
	2903.75.00.00	-- Dichloropentafluoropropanes	5.0%	10%			kg
	2903.76.00.00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5.0%	10%			kg
	2903.77.00.00	-- Other, perhalogenated only with fluorine and chlorine	5.0%	10%			kg
	2903.78.00.00	-- Other perhalogenated derivatives	5.0%	10%			kg
		-- Other:					
	2903.79.10.00	--- Chlorotetrafluoroethanes	5.0%	10%			kg
	2903.79.20.00	--- Other derivatives of methane, ethane or propane halogenated only with fluorine and chlorine	5.0%	10%			kg
	2903.79.30.00	--- Derivatives of methane, ethane or propane halogenated only with fluorine and bromine	5.0%	10%			kg
	2903.79.90.00	--- Other	5.0%	10%			kg
		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :					
	2903.81.00.00	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5.0%	10%			kg
	2903.82.00.00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5.0%	10%			kg
	2903.83.00.00	-- Mirex (ISO)	5.0%	10%			kg
	2903.89.00.00	-- Other	5.0%	10%			kg
		- Halogenated derivatives of aromatic hydrocarbons :					
	2903.91.00.00	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	5.0%	10%			kg
	2903.92.00.00	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	5.0%	10%			kg
	2903.93.00.00	-- Pentachlorobenzene (ISO)	5.0%	10%			kg
	2903.94.00.00	-- Hexabromobiphenyls	5.0%	10%			kg
	2903.99.00.00	-- Other	5.0%	10%			kg
		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.					
	2904.10.00.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	5.0%	10%			kg
	2904.20.00.00	- Derivatives containing only nitro or only nitroso groups	5.0%	10%			kg
		- Perfluorooctane sulphuric acid, its salts and perfluorooctane sulphonyl fluoride					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
29.05	2904.31.00.00	-- Perfluorooctane sulphonic acid	5.0%	10%			kg
	2904.32.00.00	-- Ammonium perfluorooctane sulphonate	5.0%	10%			kg
	2904.33.00.00	-- Lithium perfluorooctane sulphonate	5.0%	10%			kg
	2904.34.00.00	-- Potassium perfluorooctane sulphonate	5.0%	10%			kg
	2904.35.00.00	-- Other salts of perfluorooctane sulphonic acid	5.0%	10%			kg
	2904.36.00.00	-- Perfluorooctane sulphonyl fluoride	5.0%	10%			kg
		- Other:					
	2904.91.00.00	-- Trichloronitromethane (chloropicrin)	5.0%	10%			kg
	2904.99.00.00	-- Other	5.0%	10%			kg
		II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
		- Saturated monohydric alcohols :					
	2905.11.00.00	-- Methanol (methyl alcohol)	5.0%	10%			kg
	2905.12.00.00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	5.0%	10%			kg
	2905.13.00.00	-- Butan-1-ol (n-butyl alcohol)	5.0%	10%			kg
	2905.14.00.00	-- Other butanols	5.0%	10%			kg
	2905.16.00.00	-- Octanol (octyl alcohol) and isomers thereof	5.0%	10%			kg
	2905.17.00.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	5.0%	10%			kg
	2905.19.00.00	-- Other	5.0%	10%			kg
		- Unsaturated monohydric alcohols :					
	2905.22.00.00	-- Acyclic terpene alcohols	5.0%	10%			kg
	2905.29.00.00	-- Other	5.0%	10%			kg
		- Diols :					
	2905.31.00.00	-- Ethylene glycol (ethanediol)	5.0%	10%			kg
	2905.32.00.00	-- Propylene glycol (propane-1,2-diol)	5.0%	10%			kg
	2905.39.00.00	-- Other	5.0%	10%			kg
		- Other polyhydric alcohols :					
	2905.41.00.00	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	5.0%	10%			kg
	2905.42.00.00	-- Pentaerythritol	5.0%	10%			kg
	2905.43.00.00	-- Mannitol	5.0%	10%			kg
	2905.44.00.00	-- D-glucitol (sorbitol)	5.0%	10%			kg
	2905.45.00.00	-- Glycerol	5.0%	10%			kg
	2905.49.00.00	-- Other	5.0%	10%			kg
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :					
	2905.51.00.00	-- Ethchlorvynol (INN)	5.0%	10%			kg
	2905.59.00.00	-- Other	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. - Cyclanic, cyclenic or cycloterpenic :					
	2906.11.00.00	-- Menthol	5.0%	10%			kg
	2906.12.00.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	5.0%	10%			kg
	2906.13.00.00	-- Sterols and inositols	5.0%	10%			kg
	2906.19.00.00	-- Other	5.0%	10%			kg
		- Aromatic :					
	2906.21.00.00	-- Benzyl alcohol	5.0%	10%			kg
29.07	2906.29.00.00	-- Other	5.0%	10%			kg
		III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES Phenols; phenol-alcohols. - Monophenols :					
	2907.11.00.00	-- Phenol (hydroxybenzene) and its salts	5.0%	10%			kg
	2907.12.00.00	-- Cresols and their salts	5.0%	10%			kg
	2907.13.00.00	-- Octylphenol, nonylphenol and their isomers; salts thereof	5.0%	10%			kg
	2907.15.00.00	-- Naphthols and their salts	5.0%	10%			kg
	2907.19.00.00	-- Other	5.0%	10%			kg
		- Polyphenols; phenol-alcohols :					
	2907.21.00.00	-- Resorcinol and its salts	5.0%	10%			kg
	2907.22.00.00	-- Hydroquinone (quinol) and its salts	5.0%	10%			kg
	2907.23.00.00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	5.0%	10%			kg
	2907.29.00.00	-- Other	5.0%	10%			kg
29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols. - Derivatives containing only halogen substituents and their salts :					
	2908.11.00.00	-- Pentachlorophenol (ISO)	5.0%	10%			kg
	2908.19.00.00	-- Other	5.0%	10%			kg
		- Other :					
	2908.91.00.00	-- Dinoseb (ISO) and its salts	5.0%	10%			kg
	2908.92.00.00	-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	5.0%	10%			kg
	2908.99.00.00	-- Other	5.0%	10%			kg
		IV.- ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
29.09		Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
	2909.11.00.00	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives : -- Diethyl ether	5.0%	10%			kg
	2909.19.00.00	-- Other	5.0%	10%			kg
	2909.20.00.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives					
	2909.30.00.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.0%	10%			kg
		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :	5.0%	10%			kg
	2909.41.00.00	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	5.0%	10%			kg
	2909.43.00.00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol					
	2909.44.00.00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	5.0%	10%			kg
	2909.49.00.00	-- Other	5.0%	10%			kg
	2909.50.00.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.0%	10%			kg
	2909.60.00.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.0%	10%			kg
29.10		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
	2910.10.00.00	- Oxirane (ethylene oxide)	5.0%	10%			kg
	2910.20.00.00	- Methyloxirane (propylene oxide)	5.0%	10%			kg
	2910.30.00.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	5.0%	10%			kg
	2910.40.00.00	- Dieldrin (ISO, INN)	5.0%	10%			kg
	2910.50.00.00	- Endrin (ISO)	5.0%	10%			kg
	2910.90.00.00	- Other	5.0%	10%			kg
29.11	2911.00.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5.0%	10%			kg
		V.- ALDEHYDE-FUNCTION COMPOUNDS					
29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
29.13		- Acyclic aldehydes without other oxygen function :					
	2912.11.00.00	-- Methanal (formaldehyde)	5.0%	10%			kg
	2912.12.00.00	-- Ethanal (acetaldehyde)	5.0%	10%			kg
	2912.19.00.00	-- Other	5.0%	10%			kg
		- Cyclic aldehydes without other oxygen function :					
	2912.21.00.00	-- Benzaldehyde	5.0%	10%			kg
	2912.29.00.00	-- Other	5.0%	10%			kg
		- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :					
	2912.41.00.00	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5.0%	10%			kg
	2912.42.00.00	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5.0%	10%			kg
	2912.49.00.00	-- Other	5.0%	10%			kg
	2912.50.00.00	- Cyclic polymers of aldehydes	5.0%	10%			kg
	2912.60.00.00	- Paraformaldehyde	5.0%	10%			kg
29.14	2913.00.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	5.0%	10%			kg
		VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS					
		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
		- Acyclic ketones without other oxygen function :					
	2914.11.00.00	-- Acetone	5.0%	10%			kg
	2914.12.00.00	-- Butanone (methyl ethyl ketone)	5.0%	10%			kg
	2914.13.00.00	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	5.0%	10%			kg
	2914.19.00.00	-- Other	5.0%	10%			kg
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :					
	2914.22.00.00	-- Cyclohexanone and methylcyclohexanones	5.0%	10%			kg
	2914.23.00.00	-- Ionones and methylionones	5.0%	10%			kg
		-- Other:					
	2914.29.10.00	--- Camphor	5.0%	10%			kg
	2914.29.90.00	--- Other	5.0%	10%			kg
		- Aromatic ketones without other oxygen function :					
	2914.31.00.00	-- Phenylacetone (phenylpropan-2-one)	5.0%	10%			kg
	2914.39.00.00	-- Other	5.0%	10%			kg
	2914.40.00.00	- Ketone-alcohols and ketone-aldehydes	5.0%	10%			kg
	2914.50.00.00	- Ketone-phenols and ketones with other oxygen function	5.0%	10%			kg
		- Quinones :					
	2914.61.00.00	-- Anthraquinone	5.0%	10%			kg
	2914.62.00.00	-- Coenzyme Q10 (ubidecarenone (INN))	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
29.15	2914.69.00.00	-- Other	5.0%	10%			kg
		- Halogenated, sulphonated, nitrated or nitrosated derivatives:					
	2914.71.00.00	-- Chlordecone (ISO)	5.0%	10%			kg
	2914.79.00.00	-- Other	5.0%	10%			kg
		VII.- CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
		- Formic acid, its salts and esters :					
	2915.11.00.00	-- Formic acid	5.0%	10%			kg
	2915.12.00.00	-- Salts of formic acid	5.0%	10%			kg
	2915.13.00.00	-- Esters of formic acid	5.0%	10%			kg
		- Acetic acid and its salts; acetic anhydride :					
	2915.21.00.00	-- Acetic acid	5.0%	10%			kg
	2915.24.00.00	-- Acetic anhydride	5.0%	10%			kg
	2915.29.00.00	-- Other	5.0%	10%			kg
		- Esters of acetic acid :					
	2915.31.00.00	-- Ethyl acetate	5.0%	10%			kg
	2915.32.00.00	-- Vinyl acetate	5.0%	10%			kg
	2915.33.00.00	-- n-Butyl acetate	5.0%	10%			kg
	2915.36.00.00	-- Dinoseb (ISO) acetate	5.0%	10%			kg
	2915.39.00.00	-- Other	5.0%	10%			kg
29.16	2915.40.00.00	- Mono-, di- or trichloroacetic acids, their salts and esters	5.0%	10%			kg
	2915.50.00.00	- Propionic acid, its salts and esters	5.0%	10%			kg
	2915.60.00.00	- Butanoic acids, pentanoic acids, their salts and esters	5.0%	10%			kg
	2915.70.00.00	- Palmitic acid, stearic acid, their salts and esters	5.0%	10%			kg
	2915.90.00.00	- Other	5.0%	10%			kg
		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
		- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :					
	2916.11.00.00	-- Acrylic acid and its salts	5.0%	10%			kg
	2916.12.00.00	-- Esters of acrylic acid	5.0%	10%			kg
	2916.13.00.00	-- Methacrylic acid and its salts	5.0%	10%			kg
	2916.14.00.00	-- Esters of methacrylic acid	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
29.17	2916.15.00.00	-- Oleic, linoleic or linolenic acids, their salts and esters	5.0%	10%			kg
	2916.16.00.00	-- Binapacryl (ISO)	5.0%	10%			kg
	2916.19.00.00	-- Other	5.0%	10%			kg
	2916.20.00.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5.0%	10%			kg
		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :					
	2916.31.00.00	-- Benzoic acid, its salts and esters	5.0%	10%			kg
	2916.32.00.00	-- Benzoyl peroxide and benzoyl chloride	5.0%	10%			kg
	2916.34.00.00	-- Phenylacetic acid and its salts	5.0%	10%			kg
	2916.39.00.00	-- Other	5.0%	10%			kg
		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
		- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :					
	2917.11.00.00	-- Oxalic acid, its salts and esters	5.0%	10%			kg
	2917.12.00.00	-- Adipic acid, its salts and esters	5.0%	10%			kg
	2917.13.00.00	-- Azelaic acid, sebacic acid, their salts and esters	5.0%	10%			kg
	2917.14.00.00	-- Maleic anhydride	5.0%	10%			kg
	2917.19.00.00	-- Other	5.0%	10%			kg
	2917.20.00.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5.0%	10%			kg
		- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :					
	2917.32.00.00	-- Dioctyl orthophthalates	5.0%	10%			kg
	2917.33.00.00	-- Dinonyl or didecyl orthophthalates	5.0%	10%			kg
	2917.34.00.00	-- Other esters of orthophthalic acid	5.0%	10%			kg
	2917.35.00.00	-- Phthalic anhydride	5.0%	10%			kg
	2917.36.00.00	-- Terephthalic acid and its salts	5.0%	10%			kg
	2917.37.00.00	-- Dimethyl terephthalate	5.0%	10%			kg
	2917.39.00.00	-- Other	5.0%	10%			kg
29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
		- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :					
	2918.11.00.00	-- Lactic acid, its salts and esters	5.0%	10%			kg
	2918.12.00.00	-- Tartaric acid	5.0%	10%			kg
	2918.13.00.00	-- Salts and esters of tartaric acid	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
29.19	2918.14.00.00	-- Citric acid	5.0%	10%			kg
	2918.15.00.00	-- Salts and esters of citric acid	5.0%	10%			kg
	2918.16.00.00	-- Gluconic acid, its salts and esters	5.0%	10%			kg
	2918.17.00.00	-- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	5.0%	10%			kg
	2918.18.00.00	-- Chlorobenzilate (ISO)	5.0%	10%			kg
	2918.19.00.00	-- Other	5.0%	10%			kg
		- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :					
	2918.21.00.00	-- Salicylic acid and its salts	5.0%	10%			kg
	2918.22.00.00	-- O-Acetylsalicylic acid, its salts and esters	5.0%	10%			kg
	2918.23.00.00	-- Other esters of salicylic acid and their salts	5.0%	10%			kg
	2918.29.00.00	-- Other	5.0%	10%			kg
	2918.30.00.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5.0%	10%			kg
		- Other :					
	2918.91.00.00	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	5.0%	10%			kg
	2918.99.00.00	-- Other	5.0%	10%			kg
		VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
	2919.10.00.00	- Tris(2,3-dibromopropyl) phosphate	5.0%	10%			kg
	2919.90.00.00	- Other	5.0%	10%			kg
29.20		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
		- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :					
	2920.11.00.00	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	5.0%	10%			kg
	2920.19.00.00	-- Other	5.0%	10%			kg
		- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:					
	2920.21.00.00	-- Dimethyl phosphite	5.0%	10%			kg
	2920.22.00.00	-- Diethyl Phosphite	5.0%	10%			kg
	2920.23.00.00	-- Trimethyl phosphite	5.0%	10%			kg
	2920.24.00.00	-- Triethyl phosphite	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
29.21	2920.29.00.00	-- Other	5.0%	10%			kg
	2920.30.00.00	- Endosulfan (ISO)	5.0%	10%			kg
	2920.90.00.00	- Other	5.0%	10%			kg
		IX.- NITROGEN-FUNCTION COMPOUNDS					
		Amine-function compounds.					
		- Acyclic monoamines and their derivatives; salts thereof :					
	2921.11.00.00	-- Methylamine, di- or trimethylamine and their salts	5.0%	10%			kg
	2921.12.00.00	-- 2-(N,N-Dimethylamino)ethylchloride hydrochloride	5.0%	10%			kg
	2921.13.00.00	-- 2-(N,N-Diethylamino)ethylchloride hydrochloride	5.0%	10%			kg
	2921.14.00.00	-- 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	5.0%	10%			kg
	2921.19.00.00	-- Other	5.0%	10%			kg
		- Acyclic polyamines and their derivatives; salts thereof :					
	2921.21.00.00	-- Ethylenediamine and its salts	5.0%	10%			kg
	2921.22.00.00	-- Hexamethylenediamine and its salts	5.0%	10%			kg
	2921.29.00.00	-- Other	5.0%	10%			kg
	2921.30.00.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	5.0%	10%			kg
		- Aromatic monoamines and their derivatives; salts thereof :					
	2921.41.00.00	-- Aniline and its salts	5.0%	10%			kg
	2921.42.00.00	-- Aniline derivatives and their salts	5.0%	10%			kg
	2921.43.00.00	-- Toluidines and their derivatives; salts thereof	5.0%	10%			kg
	2921.44.00.00	-- Diphenylamine and its derivatives; salts thereof	5.0%	10%			kg
	2921.45.00.00	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	5.0%	10%			kg
	2921.46.00.00	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	5.0%	10%			kg
	2921.49.00.00	-- Other	5.0%	10%			kg
		- Aromatic polyamines and their derivatives; salts thereof :					
	2921.51.00.00	-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	5.0%	10%			kg
	2921.59.00.00	-- Other	5.0%	10%			kg
29.22		Oxygen-function amino-compounds.					
		- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :					
	2922.11.00.00	-- Monoethanolamine and its salts	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
29.23	2922.12.00.00	-- Diethanolamine and its salts	5.0%	10%			kg
	2922.14.00.00	-- Dextropropoxyphene (INN) and its salts	5.0%	10%			kg
	2922.15.00.00	-- Triethanolamine	5.0%	10%			kg
	2922.16.00.00	-- Diethanolammonium perfluorooctane sulphonate	5.0%	10%			kg
	2922.17.00.00	-- Methyl-diethanolamine and ethyl-diethanolamine	5.0%	10%			kg
	2922.18.00.00	-- 2-(N,N-Diisopropylamino)ethanol	5.0%	10%			kg
	2922.19.00.00	-- Other	5.0%	10%			kg
		- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :					
	2922.21.00.00	-- Aminohydroxynaphthalenesulphonic acids and their salts	5.0%	10%			kg
	2922.29.00.00	-- Other	5.0%	10%			kg
		- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :					
	2922.31.00.00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	5.0%	10%			kg
	2922.39.00.00	-- Other	5.0%	10%			kg
		- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :					
	2922.41.00.00	-- Lysine and its esters; salts thereof	5.0%	10%			kg
		-- Glutamic acid and its salts:					
	2922.42.10.00	--- Chemically refined monosodium glutamate powder or granules put up in packing for retail sale (for example A-one)	10.0%	10%			kg
	2922.42.90.00	--- Other	5.0%	10%			kg
	2922.43.00.00	-- Anthranilic acid and its salts	5.0%	10%			kg
	2922.44.00.00	-- Tilidine (INN) and its salts	5.0%	10%			kg
	2922.49.00.00	-- Other	5.0%	10%			kg
	2922.50.00.00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	5.0%	10%			kg
		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.					
	2923.10.00.00	- Choline and its salts	5.0%	10%			kg
	2923.20.00.00	- Lecithins and other phosphoaminolipids	5.0%	10%			kg
	2923.30.00.00	- Tetraethylammonium perfluorooctane sulphonate	5.0%	10%			kg
	2923.40.00.00	- Didecyl-dimethylammonium perfluorooctane sulphonate	5.0%	10%			kg
29.24	2923.90.00.00	- Other	5.0%	10%			kg
		Carboxamide-function compounds; amide-function compounds of carbonic acid.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
29.25		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :					
	2924.11.00.00	-- Meprobamate (INN)	5.0%	10%			kg
	2924.12.00.00	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	5.0%	10%			kg
	2924.19.00.00	-- Other	5.0%	10%			kg
		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :					
	2924.21.00.00	-- Ureines and their derivatives; salts thereof	5.0%	10%			kg
	2924.23.00.00	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	5.0%	10%			kg
	2924.24.00.00	-- Ethinamate (INN)	5.0%	10%			kg
	2924.25.00.00	-- Alachlor (ISO)	5.0%	10%			kg
	2924.29.00.00	-- Other	5.0%	10%			kg
		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.					
		- Imides and their derivatives; salts thereof :					
	2925.11.00.00	-- Saccharin and its salts	5.0%	10%			kg
	2925.12.00.00	-- Glutethimide (INN)	5.0%	10%			kg
	2925.19.00.00	-- Other	5.0%	10%			kg
29.26		- Imines and their derivatives; salts thereof :					
	2925.21.00.00	-- Chlordimeform (ISO)	5.0%	10%			kg
	2925.29.00.00	-- Other	5.0%	10%			kg
		Nitrile-function compounds.					
	2926.10.00.00	- Acrylonitrile	5.0%	10%			kg
	2926.20.00.00	- 1-Cyanoguanidine (dicyandiamide)	5.0%	10%			kg
	2926.30.00.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	5.0%	10%			kg
	2926.40.00.00	- alpha-Phenylacetoacetonitrile	5.0%	10%			kg
	2926.90.00.00	- Other	5.0%	10%			kg
	2927.00.00.00	Diazo-, azo- or azoxy-compounds.	5.0%	10%			kg
29.28	2928.00.00.00	Organic derivatives of hydrazine or of hydroxylamine.	5.0%	10%			kg
29.29		Compounds with other nitrogen function.					
	2929.10.00.00	- Isocyanates	5.0%	10%			kg
	2929.90.00.00	- Other	5.0%	10%			kg
29.30		X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES					
		Organo-sulphur compounds.					
	2930.20.00.00	- Thiocarbamates and dithiocarbamates	5.0%	10%			kg
	2930.30.00.00	- Thiuram mono-, di- or tetrasulphides	5.0%	10%			kg
	2930.40.00.00	- Methionine	5.0%	10%			kg
	2930.60.00.00	- 2-(N,N-Diethylamino)ethanethiol	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
29.31	2930.70.00.00	- Bis(2-hydroxyethyl)sulphide (thiodiglycol (INN))	5.0%	10%			kg
	2930.80.00.00	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	5.0%	10%			kg
	2930.90.00.00	- Other	5.0%	10%			kg
		Other organo-inorganic compounds.					
	2931.10.00.00	- Tetramethyl lead and tetraethyl lead	5.0%	10%			kg
	2931.20.00.00	- Tributyltin compounds	5.0%	10%			kg
		- Other organo-phosphorous derivatives:					
	2931.31.00.00	-- Dimethyl methylphosphonate	5.0%	10%			kg
	2931.32.00.00	-- Dimethyl propylphosphonate	5.0%	10%			kg
	2931.33.00.00	-- Diethyl ethylphosphonate	5.0%	10%			kg
	2931.34.00.00	-- Sodium 3-(trihydroxysilyl)propyl methylphosphonate	5.0%	10%			kg
	2931.35.00.00	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	5.0%	10%			kg
	2931.36.00.00	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methylphosphonate	5.0%	10%			kg
	2931.37.00.00	-- Bis(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methylphosphonate	5.0%	10%			kg
	2931.38.00.00	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	5.0%	10%			kg
	2931.39.00.00	-- Other	5.0%	10%			kg
	2931.90.00.00	- Other	5.0%	10%			kg
29.32		Heterocyclic compounds with oxygen hetero-atom(s) only.					
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :					
	2932.11.00.00	-- Tetrahydrofuran	5.0%	10%			kg
	2932.12.00.00	-- 2-Furaldehyde (furfuraldehyde)	5.0%	10%			kg
	2932.13.00.00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	5.0%	10%			kg
	2932.14.00.00	-- Sucralose	5.0%	10%			kg
	2932.19.00.00	-- Other	5.0%	10%			kg
	2932.20.00.00	- Lactones	5.0%	10%			kg
		- Other :					
	2932.91.00.00	-- Isosafrole	5.0%	10%			kg
	2932.92.00.00	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	5.0%	10%			kg
	2932.93.00.00	-- Piperonal	5.0%	10%			kg
	2932.94.00.00	-- Safrole	5.0%	10%			kg
	2932.95.00.00	-- Tetrahydrocannabinols (all isomers)	5.0%	10%			kg
	2932.99.00.00	-- Other	5.0%	10%			kg
29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only.					
		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :					
	2933.11.00.00	-- Phenazone (antipyrin) and its derivatives	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
	2933.19.00.00	-- Other	5.0%	10%			kg
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :					
	2933.21.00.00	-- Hydantoin and its derivatives	5.0%	10%			kg
	2933.29.00.00	-- Other	5.0%	10%			kg
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :					
	2933.31.00.00	-- Pyridine and its salts	5.0%	10%			kg
	2933.32.00.00	-- Piperidine and its salts	5.0%	10%			kg
	2933.33.00.00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	5.0%	10%			kg
	2933.39.00.00	-- Other	5.0%	10%			kg
		- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :					
	2933.41.00.00	-- Levorphanol (INN) and its salts	5.0%	10%			kg
	2933.49.00.00	-- Other	5.0%	10%			kg
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :					
	2933.52.00.00	-- Malonylurea (barbituric acid) and its salts	5.0%	10%			kg
	2933.53.00.00	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof	5.0%	10%			kg
	2933.54.00.00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	5.0%	10%			kg
	2933.55.00.00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	5.0%	10%			kg
	2933.59.00.00	-- Other	5.0%	10%			kg
		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :					
	2933.61.00.00	-- Melamine	5.0%	10%			kg
	2933.69.00.00	-- Other	5.0%	10%			kg
		- Lactams :					
	2933.71.00.00	-- 6-Hexanelactam (epsilon-caprolactam)	5.0%	10%			kg
	2933.72.00.00	-- Clobazam (INN) and methypyrilone (INN)	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
29.34	2933.79.00.00	-- Other lactams	5.0%	10%			kg
		- Other :					
	2933.91.00.00	-- 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	5.0%	10%			kg
	2933.92.00.00	-- Azinphos-methyl (ISO)	5.0%	10%			kg
	2933.99.00.00	-- Other	5.0%	10%			kg
		Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.					
	2934.10.00.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	5.0%	10%			kg
	2934.20.00.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	5.0%	10%			kg
	2934.30.00.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	5.0%	10%			kg
		- Other :					
	2934.91.00.00	-- 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	5.0%	10%			kg
29.35	2934.99.00.00	-- Other	5.0%	10%			kg
		Sulphonamides.					
	2935.10.00.00	- N-Methylperfluorooctane sulphonamide	5.0%	10%			kg
	2935.20.00.00	- N-Ethylperfluorooctane sulphonamide	5.0%	10%			kg
	2935.30.00.00	- N-Ethyl-N-(2hydroxyethyl) perfluorooctane sulphonamide	5.0%	10%			kg
	2935.40.00.00	- N-(2-Hydroxyethyl)- N-methylperfluorooctane sulphonamide	5.0%	10%			kg
	2935.50.00.00	- Other perfluorooctane sulphonamides	5.0%	10%			kg
	2935.90.00.00	- Other	5.0%	10%			kg
		XI.- PROVITAMINS, VITAMINS AND HORMONES					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
29.36		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.					
		- Vitamins and their derivatives, unmixed :					
	2936.21.00.00	-- Vitamins A and their derivatives	5.0%	10%			kg
	2936.22.00.00	-- Vitamin B1 and its derivatives	5.0%	10%			kg
	2936.23.00.00	-- Vitamin B2 and its derivatives	5.0%	10%			kg
	2936.24.00.00	-- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	5.0%	10%			kg
	2936.25.00.00	-- Vitamin B6 and its derivatives	5.0%	10%			kg
	2936.26.00.00	-- Vitamin B12 and its derivatives	5.0%	10%			kg
	2936.27.00.00	-- Vitamin C and its derivatives	5.0%	10%			kg
	2936.28.00.00	-- Vitamin E and its derivatives	5.0%	10%			kg
	2936.29.00.00	-- Other vitamins and their derivatives	5.0%	10%			kg
	2936.90.00.00	- Other, including natural concentrates	5.0%	10%			kg
29.37		Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.					
		- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :					
	2937.11.00.00	-- Somatotropin, its derivatives and structural analogues	5.0%	10%			kg
	2937.12.00.00	-- Insulin and its salts	5.0%	10%			kg
	2937.19.00.00	-- Other	5.0%	10%			kg
		- Steroidal hormones, their derivatives and structural analogues :					
	2937.21.00.00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	5.0%	10%			kg
	2937.22.00.00	-- Halogenated derivatives of corticosteroidal hormones	5.0%	10%			kg
	2937.23.00.00	-- Oestrogens and progestogens	5.0%	10%			kg
	2937.29.00.00	-- Other	5.0%	10%			kg
	2937.50.00.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5.0%	10%			kg
	2937.90.00.00	- Other	5.0%	10%			kg
		XII.- GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
29.38		Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.					
	2938.10.00.00	- Rutoside (rutin) and its derivatives	5.0%	10%			kg
	2938.90.00.00	- Other	5.0%	10%			kg
29.39		Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.					
		- Alkaloids of opium and their derivatives; salts thereof :					
	2939.11.00.00	-- 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	5.0%	10%			kg
	2939.19.00.00	-- Other	5.0%	10%			kg
	2939.20.00.00	- Alkaloids of cinchona and their derivatives; salts thereof	5.0%	10%			kg
	2939.30.00.00	- Caffeine and its salts	5.0%	10%			kg
		- Ephedrines and their salts :					
	2939.41.00.00	-- Ephedrine and its salts	5.0%	10%			kg
	2939.42.00.00	-- Pseudoephedrine (INN) and its salts	5.0%	10%			kg
	2939.43.00.00	-- Cathine (INN) and its salts	5.0%	10%			kg
	2939.44.00.00	-- Norephedrine and its salts	5.0%	10%			kg
	2939.49.00.00	-- Other	5.0%	10%			kg
		- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof :					
	2939.51.00.00	-- Fenetylline (INN) and its salts	5.0%	10%			kg
	2939.59.00.00	-- Other	5.0%	10%			kg
		- Alkaloids of rye ergot and their derivatives; salts thereof :					
	2939.61.00.00	-- Ergometrine (INN) and its salts	5.0%	10%			kg
	2939.62.00.00	-- Ergotamine (INN) and its salts	5.0%	10%			kg
	2939.63.00.00	-- Lysergic acid and its salts	5.0%	10%			kg
	2939.69.00.00	-- Other	5.0%	10%			kg
		- Other, of vegetal origin :					
	2939.71.00.00	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	5.0%	10%			kg
	2939.79.00.00	-- Other	5.0%	10%			kg
	2939.80.00.00	- Other	5.0%	10%			kg
		XIII.- OTHER ORGANIC COMPOUNDS					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
29.40	2940.00.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.					
29.41		Antibiotics.	5.0%	10%			kg
	2941.10.00.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	2.5%	10%			kg
	2941.20.00.00	- Streptomycins and their derivatives; salts thereof	2.5%	10%			kg
	2941.30.00.00	- Tetracyclines and their derivatives; salts thereof	2.5%	10%			kg
	2941.40.00.00	- Chloramphenicol and its derivatives; salts thereof	2.5%	10%			kg
	2941.50.00.00	- Erythromycin and its derivatives; salts thereof	2.5%	10%			kg
	2941.90.00.00	- Other	2.5%	10%			kg
29.42	2942.00.00.00	Other organic compounds.	5.0%	10%			kg

Chapter 30

Pharmaceutical products

Notes.

1.- This Chapter does not cover :

- 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);
- Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24);
- Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
- Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
- Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
- Soap or other products of heading 34.01 containing added medicaments;
- Preparations with a basis of plaster for use in dentistry (heading 34.07); or
- Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

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

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

- As unmixed products :
 - Unmixed products dissolved in water;
 - All goods of Chapter 28 or 29; and
 - Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
- As products which have been mixed :
 - Colloidal solutions and suspensions (other than colloidal sulphur);
 - Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - Salts and concentrates obtained by evaporating natural mineral waters.

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

- (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
- (b) Sterile laminaria and sterile laminaria tents;
- (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
- (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) Blood-grouping reagents;
- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits;
- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Subheading Notes.

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

(a) As unmixed products, pure products, whether or not containing impurities;(b) As products which have been mixed:

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

(2) The products mentioned on (a) and (b) above with an added stabilizer necessary for their preservation or transport; and (3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
30.01		Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.					
	3001.20.00.00	- Extracts of glands or other organs or of their secretions	0.0%	10%			kg
	3001.90.00.00	- Other	0.0%	10%			kg
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
30.03		- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes :					
	3002.11.00.00	-- Malaria diagnostic kits	0.0%	10%			kg
	3002.12.00.00	-- Antisera and other blood fractions	0.0%	10%			kg
	3002.13.00.00	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	0.0%	10%			kg
	3002.14.00.00	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	0.0%	10%			kg
	3002.15.00.00	-- Immunological products, put up in measured doses or in forms or packings for retail sale	0.0%	10%			kg
	3002.19.00.00	-- Other	0.0%	10%			kg
	3002.20.00.00	- Vaccines for human medicine	0.0%	10%			kg
	3002.30.00.00	- Vaccines for veterinary medicine	0.0%	10%			kg
		- Other:					
	3002.90.10.00	-- Ferments	0.0%	10%			kg
	3002.90.90.00	-- Other	0.0%	10%			kg
		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.					
	3003.10.00.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0.0%	10%			kg
	3003.20.00.00	- Other, containing antibiotics	0.0%	10%			kg
		- Other, containing hormones or other products of heading 29.37 :					
	3003.31.00.00	-- Containing insulin	0.0%	10%			kg
	3003.39.00.00	-- Other	0.0%	10%			kg
		- Other containing alkaloids or derivatives thereof :					
	3003.41.00.00	-- Containing ephedrine or its salts	0.0%	10%			kg
	3003.42.00.00	-- Containing pseudoephedrine (INN) or its salts	0.0%	10%			kg
	3003.43.00.00	-- Containing norephedrine or its salts	0.0%	10%			kg
	3003.49.00.00	-- Other	0.0%	10%			kg
	3003.60.00.00	- Other, containing antimalarial active principles described in Subheading Note 2 to this chapter	0.0%	10%			kg
	3003.90.00.00	- Other	0.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
30.04		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.					
	3004.10.00.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0.0%	10%			kg
	3004.20.00.00	- Other, containing antibiotics	0.0%	10%			kg
		- Other, containing hormones or other products of heading 29.37:					
	3004.31.00.00	-- Containing insulin	0.0%	10%			kg
	3004.32.00.00	-- Containing corticosteroid hormones, their derivatives or structural analogues	0.0%	10%			kg
	3004.39.00.00	-- Other	0.0%	10%			kg
		- Other, containing alkaloids or derivatives thereof :					
	3004.41.00.00	-- Containing ephedrine or its salts	0.0%	10%			kg
	3004.42.00.00	-- Containing pseudoephedrine (INN) or its salts	0.0%	10%			kg
	3004.43.00.00	-- Containing norephedrine or its salts	0.0%	10%			kg
	3004.49.00.00	-- Other	0.0%	10%			kg
	3004.50.00.00	- Other, containing vitamins or other products of heading 29.36	0.0%	10%			kg
	3004.60.00.00	- Other, containing antimalarial active principles described in Subheading Note 2 to this chapter	0.0%	10%			kg
		- Other :					
	3004.90.20.00	-- Oral Rehydration Salt (ORS)	0.0%	10%			kg
	3004.90.90.00	-- Other	0.0%	10%			kg
30.05		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.					
	3005.10.00.00	- Adhesive dressings and other articles having an adhesive layer	0.0%	10%			kg
	3005.90.00.00	- Other	0.0%	10%			kg
30.06		Pharmaceutical goods specified in Note 4 to this Chapter.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
	3006.10.00.00	- 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	0.0%	10%			kg
	3006.20.00.00	- Blood-grouping reagents	0.0%	10%			kg
	3006.30.00.00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	0.0%	10%			kg
	3006.40.00.00	- Dental cements and other dental fillings; bone reconstruction cements	0.0%	10%			kg
	3006.50.00.00	- First-aid boxes and kits	0.0%	10%			kg
	3006.60.00.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0.0%	10%			kg
	3006.70.00.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0.0%	10%			kg
		- Other :					
	3006.91.00.00	-- Appliances identifiable for ostomy use	0.0%	10%			kg
	3006.92.00.00	-- Waste pharmaceuticals	0.0%	10%			kg

Chapter 31

Fertilisers

Notes.

1.- This Chapter does not cover :

- (a) Animal blood of heading 05.11;
- (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or
- (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

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

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

- (i) Sodium nitrate, whether or not pure;
- (ii) Ammonium nitrate, whether or not pure;
- (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
- (iv) Ammonium sulphate, whether or not pure;
- (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
- (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
- (vii) Calcium cyanamide, whether or not pure or treated with oil;
- (viii) Urea, whether or not pure.

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

- (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
- (d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
- 3.- Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :
- (a) Goods which answer to one or other of the descriptions given below :
- Basic slag;
 - Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
 - Superphosphates (single, double or triple);
 - Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
- (c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
- 4.- Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :
- (a) Goods which answer to one or other of the descriptions given below :
- Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
 - Potassium sulphate, whether or not pure;
 - Magnesium potassium sulphate, whether or not pure.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
- 5.- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
- 6.- For the purposes of heading 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
31.01	3101.00.00.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	2.5%	10%			kg
31.02	3102.10.00.00	Mineral or chemical fertilisers, nitrogenous. - Urea, whether or not in aqueous solution	0.0%	10%			kg
	3102.21.00.00	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate : -- Ammonium sulphate	0.0%	10%			kg
	3102.29.00.00	-- Other	0.0%	10%			kg
	3102.30.00.00	- Ammonium nitrate, whether or not in aqueous solution	0.0%	10%			kg
	3102.40.00.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	2.5%	10%			kg
	3102.50.00.00	- Sodium nitrate	0.0%	10%			kg
	3102.60.00.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0.0%	10%			kg
	3102.80.00.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	2.5%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
31.03	3102.90.00.00	- Other, including mixtures not specified in the foregoing subheadings	0.0%	10%			kg
		Mineral or chemical fertilisers, phosphatic.					
31.04		- Superphosphates :					
	3103.11.00.00	-- Containing by weight 35% or more of diphosphorus pentaoxide (P2O5)	0.0%	10%			kg
	3103.19.00.00	-- Other	0.0%	10%			kg
	3103.90.00.00	- Other	0.0%	10%			kg
31.05		Mineral or chemical fertilisers, potassic.					
	3104.20.00.00	- Potassium chloride	0.0%	10%			kg
31.05	3104.30.00.00	- Potassium sulphate	0.0%	10%			kg
	3104.90.00.00	- Other	0.0%	10%			kg
		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.					
	3105.10.00.00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	0.0%	10%			kg
	3105.20.00.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	2.5%	10%			kg
	3105.30.00.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	0.0%	10%			kg
	3105.40.00.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0.0%	10%			kg
		- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :					
	3105.51.00.00	-- Containing nitrates and phosphates	2.5%	10%			kg
	3105.59.00.00	-- Other	2.5%	10%			kg
	3105.60.00.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	2.5%	10%			kg
	3105.90.00.00	- Other	2.5%	10%			kg

Chapter 32

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

Notes.

1.- This Chapter does not cover :

- (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
- (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
- (c) Mastics of asphalt or other bituminous mastics (heading 27.15).

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

3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

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

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

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

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.					
	3201.10.00.00	- Quebracho extract	5.0%	10%			kg
	3201.20.00.00	- Wattle extract	5.0%	10%			kg
	3201.90.00.00	- Other	5.0%	10%			kg
32.02		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.					
	3202.10.00.00	- Synthetic organic tanning substances	5.0%	10%			kg
	3202.90.00.00	- Other	5.0%	10%			kg
32.03		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.					
	3203.00.10.00	- Natural indigo	5.0%	10%			kg
	3203.00.90.00	- Other	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.					
	3204.11.00.00	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter : -- Disperse dyes and preparations based thereon	5.0%	10%			kg
	3204.12.00.00	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	5.0%	10%			kg
	3204.13.00.00	-- Basic dyes and preparations based thereon	5.0%	10%			kg
	3204.14.00.00	-- Direct dyes and preparations based thereon	5.0%	10%			kg
	3204.15.00.00	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	5.0%	10%			kg
	3204.16.00.00	-- Reactive dyes and preparations based thereon	5.0%	10%			kg
	3204.17.00.00	-- Pigments and preparations based thereon	5.0%	10%			kg
	3204.19.00.00	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	5.0%	10%			kg
	3204.20.00.00	- Synthetic organic products of a kind used as fluorescent brightening agents	5.0%	10%			kg
	3204.90.00.00	- Other	5.0%	10%			kg
32.05	3205.00.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	5.0%	10%			kg
32.06		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.					
	3206.11.00.00	- Pigments and preparations based on titanium dioxide : -- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	5.0%	10%			kg
	3206.19.00.00	-- Other	5.0%	10%			kg
	3206.20.00.00	- Pigments and preparations based on chromium compounds	5.0%	10%			kg
		- Other colouring matter and other preparations :					
	3206.41.00.00	-- Ultramarine and preparations based thereon	0.0%	10%			kg
	3206.42.00.00	-- Lithopone and other pigments and preparations based on zinc sulphide -- Other:	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
32.07	3206.49.10.00	--- Pigments and preparations based on cadmium compounds	5.0%	10%			kg
	3206.49.20.00	--- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	5.0%	10%			kg
	3206.49.90.00	--- Other	5.0%	10%			kg
	3206.50.00.00	- Inorganic products of a kind used as luminophores	5.0%	10%			kg
		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.					
	3207.10.00.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	5.0%	10%			kg
	3207.20.00.00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	5.0%	10%			kg
32.08	3207.30.00.00	- Liquid lustres and similar preparations	5.0%	10%			kg
	3207.40.00.00	- Glass frit and other glass, in the form of powder, granules or flakes	5.0%	10%			kg
		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.					
	3208.10.00.00	- Based on polyesters	20.0%	10%			kg
		- Based on acrylic or vinyl polymers:					
	3208.20.10.00	-- Varnishes (including lacquers)	20.0%	10%			kg
	3208.20.20.00	-- Paints (including enamels)	20.0%	10%			kg
32.09	3208.20.90.00	-- Solutions as defined in Note 4 to this Chapter	20.0%	10%			kg
		- Other:					
	3208.90.10.00	-- Varnishes	20.0%	10%			kg
		-- Paints:					
	3208.90.21.00	--- Dry powder paint	20.0%	10%			kg
	3208.90.29.00	--- Other	20.0%	10%			kg
	3208.90.90.00	-- Solutions as defined in Note 4 to this Chapter	20.0%	10%			kg
		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.					
		- Based on acrylic or vinyl polymers:					
	3209.10.10.00	-- Varnishes	20.0%	10%			kg
	3209.10.20.00	-- Paints	20.0%	10%			kg
		- Other:					
	3209.90.10.00	-- Varnishes	20.0%	10%			kg
	3209.90.20.00	-- Paints	20.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
32.10		Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.					
	3210.00.10.00	- Varnishes	20.0%	10%			kg
	3210.00.20.00	- Paints	20.0%	10%			kg
	3210.00.90.00	- Other	20.0%	10%			kg
32.11	3211.00.00.00	Prepared driers.	5.0%	10%			kg
32.12		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.					
	3212.10.00.00	- Stamping foils	5.0%	10%			kg
	3212.90.00.00	- Other	5.0%	10%			kg
32.13		Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.					
	3213.10.00.00	- Colours in sets	5.0%	10%			kg
	3213.90.00.00	- Other	5.0%	10%			kg
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.					
	3214.10.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:					
		-- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics	10.0%	10%			kg
	3214.10.20.00	-- Painters' fillings	10.0%	10%			kg
	3214.90.00.00	- Other	10.0%	10%			kg
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.					
		- Printing ink :					
	3215.11.00.00	-- Black	5.0%	10%			kg
	3215.19.00.00	-- Other	10.0%	10%			kg
		- Other:					
	3215.90.10.00	-- Writing ink	10.0%	10%			kg
	3215.90.90.00	-- Other	15.0%	10%			kg

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Notes.

1.- This Chapter does not cover :

- (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
- (b) Soap or other products of heading 34.01; or
- (c) Gum, wood or sulphate turpentine or other products of heading 38.05.

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

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

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.					
		- Essential oils of citrus fruit :					
	3301.12.00.00	-- Of orange	10.0%	10%			kg
	3301.13.00.00	-- Of lemon	10.0%	10%			kg
	3301.19.00.00	-- Other	20.0%	10%			kg
		- Essential oils other than those of citrus fruit :					
	3301.24.00.00	-- Of peppermint (<i>Mentha piperita</i>)	10.0%	10%			kg
	3301.25.00.00	-- Of other mints	10.0%	10%			kg
		-- Other:					
	3301.29.10.00	--- Of citronella	10.0%	10%			kg
	3301.29.90.00	--- Other	20.0%	10%			kg
	3301.30.00.00	- Resinoids	10.0%	10%			kg
	3301.90.00.00	- Other	20.0%	10%			kg
33.02		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.					
	3302.10.00.00	- Of a kind used in the food or drink industries - Other:	10.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
33.03	3302.90.10.00	-- Of a kind used in perfumery	10.0%	10%			kg
	3302.90.90.00	-- Of a kind used in other industries	10.0%	10%			kg
		Perfumes and toilet waters.					
33.04	3303.00.10.00	- Liquid perfumes, containing alcohol	15.0%	10%	10%		kg
	3303.00.20.00	- Liquid perfumes, not containing alcohol	15.0%	10%	10%		kg
	3303.00.90.00	- Other	15.0%	10%	10%		kg
33.05		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.					
	3304.10.00.00	- Lip make-up preparations	15.0%	10%	10%		kg
	3304.20.00.00	- Eye make-up preparations	15.0%	10%	10%		kg
33.06	3304.30.00.00	- Manicure or pedicure preparations	15.0%	10%	10%		kg
		- Other :					
	3304.91.00.00	-- Powders, whether or not compressed	15.0%	10%	10%		kg
33.07	3304.99.00.00	-- Other	15.0%	10%	10%		kg
		Preparations for use on the hair.					
	3305.10.00.00	- Shampoos	15.0%	10%	10%		kg
33.08	3305.20.00.00	- Preparations for permanent waving or straightening	15.0%	10%	10%		kg
	3305.30.00.00	- Hair lacquers	15.0%	10%	10%		kg
	3305.90.00.00	- Other	15.0%	10%	10%		kg
33.09		Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.					
	3306.10.00.00	- Dentifrices	5.0%	10%			kg
	3306.20.00.00	- Yarn used to clean between the teeth (dental floss)	5.0%	10%			kg
33.10	3306.90.00.00	- Other	5.0%	10%			kg
		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.					
	3307.10.00.00	- Pre-shave, shaving or after-shave preparations	15.0%	10%			kg
33.11	3307.20.00.00	- Personal deodorants and antiperspirants	15.0%	10%			kg
	3307.30.00.00	- Perfumed bath salts and other bath preparations	15.0%	10%			kg
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :					
33.12	3307.41.00.00	-- "Agarbatti" and other odoriferous preparations which operate by burning	15.0%	10%			kg
	3307.49.00.00	-- Other	15.0%	10%			kg
	3307.90.00.00	- Other	15.0%	10%			kg

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

Notes.

1.- This Chapter does not cover :

- (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
- (b) Separate chemically defined compounds; or
- (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

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

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

- (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
- (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.

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

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

- (a) Chemically produced organic products of a waxy character, whether or not water-soluble;
- (b) Products obtained by mixing different waxes;
- (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to :

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
 - (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
 - (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
 - (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).
-

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
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 nonwovens, impregnated, coated or covered with soap or detergent.					
		- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :					
		-- For toilet use (including medicated products):					
	3401.11.10.00	--- Medicated soaps	10.0%	10%			kg
	3401.11.90.00	--- Other	15.0%	10%			kg
		-- Other:					
	3401.19.10.00	--- Household soaps	15.0%	10%			kg
	3401.19.20.00	--- Surface-active products and preparations	15.0%	10%			kg
	3401.19.90.00	--- Other	15.0%	10%			kg
	3401.20.00.00	- Soap in other forms	15.0%	10%			kg
	3401.30.00.00	- 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	15.0%	10%			kg
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.					
		- Organic surface-active agents, whether or not put up for retail sale :					
		-- Anionic:					
	3402.11.10.00	--- Put up for retail sale	15.0%	10%			kg
	3402.11.90.00	--- Other	20.0%	10%			kg
		-- Cationic:					
	3402.12.10.00	--- Put up for retail sale	15.0%	10%			kg
	3402.12.90.00	--- Other	20.0%	10%			kg
		-- Non-ionic					
	3402.13.10.00	--- Put up for retail sale	15.0%	10%			kg
	3402.13.90.00	--- Other	20.0%	10%			kg
		-- Other:					
	3402.19.10.00	--- Put up for retail sale	15.0%	10%			kg
	3402.19.90.00	--- Other	20.0%	10%			kg
	3402.20.00.00	- Preparations put up for retail sale	15.0%	10%			kg
	3402.90.00.00	- Other	15.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
34.03		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals. - Containing petroleum oils or oils obtained from bituminous minerals :					
	3403.11.00.00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	10.0%	10%			kg
	3403.19.00.00	-- Other - Other :	10.0%	10%			kg
	3403.91.00.00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	10.0%	10%			kg
	3403.99.00.00	-- Other	10.0%	10%			kg
34.04		Artificial waxes and prepared waxes. - Of poly(oxyethylene) (polyethylene glycol)	10.0%	10%			kg
	3404.90.00.00	- Other	10.0%	10%			kg
34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.					
	3405.10.00.00	- Polishes, creams and similar preparations for footwear or leather	15.0%	10%			kg
	3405.20.00.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15.0%	10%			kg
	3405.30.00.00	- Polishes and similar preparations for coachwork, other than metal polishes	15.0%	10%			kg
	3405.40.00.00	- Scouring pastes and powders and other scouring preparations	15.0%	10%			kg
	3405.90.00.00	- Other	15.0%	10%			kg
34.06	3406.00.00.00	Candles, tapers and the like.	15.0%	10%			kg
34.07	3407.00.00.00	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	15.0%	10%			kg

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes.

1.- This Chapter does not cover :

- (a) Yeasts (heading 21.02);
- (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
- (c) Enzymatic preparations for pre-tanning (heading 32.02);
- (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
- (e) Hardened proteins (heading 39.13); or
- (f) Gelatin products of the printing industry (Chapter 49).

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

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
35.01		Casein, caseinates and other casein derivatives; casein glues.					
	3501.10.00.00	- Casein	10.0%	10%			kg
	3501.90.00.00	- Other	10.0%	10%			kg
35.02		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.					
		- Egg albumin :					
	3502.11.00.00	-- Dried	10.0%	10%			kg
	3502.19.00.00	-- Other	10.0%	10%			kg
	3502.20.00.00	- Milk albumin, including concentrates of two or more whey proteins	10.0%	10%			kg
	3502.90.00.00	- Other	10.0%	10%			kg
35.03	3503.00.00.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	10.0%	10%			kg
35.04	3504.00.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	10.0%	10%			kg
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.					
	3505.10.00.00	- Dextrins and other modified starches	10.0%	10%			kg
	3505.20.00.00	- Glues	10.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.					
	3506.10.00.00	- 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	15.0%	10%			kg
	3506.91.00.00	- Other : -- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	10.0%	10%			kg
	3506.99.00.00	-- Other	10.0%	10%			kg
35.07		Enzymes; prepared enzymes not elsewhere specified or included.					
	3507.10.00.00	- Rennet and concentrates thereof	10.0%	10%			kg
	3507.90.00.00	- Other	10.0%	10%			kg

Chapter 36

Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

Notes.

- 1.- This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
- 2.- The expression “articles of combustible materials” in heading 36.06 applies only to :
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and
 - (c) Resin torches, firelighters and the like.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
36.01	3601.00.00.00	Propellant powders.	10.0%	10%			kg
36.02		Prepared explosives, other than propellant powders.					
	3602.00.10.00	- Dynamite	10.0%	10%			kg
	3602.00.90.00	- Other	10.0%	10%			kg
36.03	3603.00.00.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	10.0%	10%			kg
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.					
	3604.10.00.00	- Fireworks	15.0%	10%			kg
	3604.90.00.00	- Other	15.0%	10%			kg
36.05	3605.00.00.00	Matches, other than pyrotechnic articles of heading 36.04.	7.5%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.					
	3606.10.00.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	20.0%	10%			kg
	3606.90.00.00	- Other	20.0%	10%			kg

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.
-

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
37.01		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.					
	3701.10.00.00	- For X-ray	2.5%	10%			m ²
	3701.20.00.00	- Instant print film	10.0%	10%			kg
	3701.30.00.00	- Other plates and film, with any side exceeding 255 mm	15.0%	10%			m ²
		- Other :					
	3701.91.00.00	-- For colour photography (polychrome)	15.0%	10%			kg
	3701.99.00.00	-- Other	15.0%	10%			m ²
37.02		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.					
	3702.10.00.00	- For X-ray	2.5%	10%			m ²
		- Other film, without perforations, of a width not exceeding 105 mm :					
	3702.31.00.00	-- For colour photography (polychrome)	15.0%	10%			u
	3702.32.00.00	-- Other, with silver halide emulsion	15.0%	10%			m ²
		-- Other:					
	3702.39.10.00	--- Instant print film	10.0%	10%			m ²
	3702.39.90.00	--- Other	15.0%	10%			m ²

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
37.03		- Other film, without perforations, of a width exceeding 105 mm :					
	3702.41.00.00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	15.0%	10%			m2
	3702.42.00.00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	15.0%	10%			m2
	3702.43.00.00	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	10.0%	10%			m2
	3702.44.00.00	-- Of a width exceeding 105 mm but not exceeding 610 mm	15.0%	10%			m2
		- Other film, for colour photography (polychrome) :					
	3702.52.00.00	-- Of a width not exceeding 16 mm	15.0%	10%			m
	3702.53.00.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	15.0%	10%			m
	3702.54.00.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	15.0%	10%			m
	3702.55.00.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	15.0%	10%			m
	3702.56.00.00	-- Of a width exceeding 35 mm	15.0%	10%			m
		- Other :					
	3702.96.00.00	-- Of a width not exceeding 35 mm and of a length not exceeding 30 m	15.0%	10%			m
	3702.97.00.00	-- Of a width not exceeding 35 mm and of a length exceeding 30 m	15.0%	10%			m
	3702.98.00.00	-- Of a width exceeding 35 mm	15.0%	10%			m
		Photographic paper, paperboard and textiles, sensitised, unexposed.					
	3703.10.00.00	- In rolls of a width exceeding 610 mm	15.0%	10%			kg
	3703.20.00.00	- Other, for colour photography (polychrome)	15.0%	10%			kg
	3703.90.00.00	- Other	15.0%	10%			kg
37.04	3704.00.00.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	15.0%	10%			kg
37.05	3705.00.00.00	Photographic plates and film, exposed and developed, other than cinematographic film.	15.0%	10%			kg
37.06		Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.					
		- Of a width of 35 mm or more:					
	3706.10.10.00	-- For exhibition in cinema halls	15.0%	10%			m
	3706.10.90.00	-- Other	15.0%	10%			m
		- Other:					
	3706.90.10.00	-- For exhibition in cinema halls	15.0%	10%			m

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
37.07	3706.90.90.00	-- Other Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	15.0%	10%			m
	3707.10.00.00	- Sensitising emulsions	15.0%	10%			kg
	3707.90.00.00	- Other	15.0%	10%			kg

Chapter 38

Miscellaneous chemical products

Notes.

1.- This Chapter does not cover :

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

- (1) Artificial graphite (heading 38.01);
- (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
- (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
- (4) Certified reference materials specified in Note 2 below;
- (5) Products specified in Note 3 (a) or 3 (c) below;

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

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

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

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

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

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

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

- (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
- (b) Fusel oil; Dippel's oil;
- (c) Ink removers put up in packings for retail sale;
- (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
- (e) Ceramic firing testers, fusible (for example, Seger cones).

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

- (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
 - (b) Industrial waste;
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6 (a) below.
- 5.- For the purposes of heading 38.25, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
- 6.- For the purposes of heading 38.25, the expression “other wastes” applies to :
- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) Other wastes from chemical or allied industries.
- The expression “other wastes” does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).
- 7.- For the purposes of heading 38.26, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

Subheading Notes.

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

Subheading 3808.59 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).

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

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

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
38.01		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.					
	3801.10.00.00	- Artificial graphite	10.0%	10%			kg
	3801.20.00.00	- Colloidal or semi-colloidal graphite	10.0%	10%			kg
	3801.30.00.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	10.0%	10%			kg
	3801.90.00.00	- Other	10.0%	10%			kg
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.					
	3802.10.00.00	- Activated carbon	10.0%	10%			kg
	3802.90.00.00	- Other	10.0%	10%			kg
38.03	3803.00.00.00	Tall oil, whether or not refined.	10.0%	10%			kg
38.04	3804.00.00.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	10.0%	10%			kg
38.05		Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymene; pine oil containing alpha-terpineol as the main constituent.					
	3805.10.00.00	- Gum, wood or sulphate turpentine oils	10.0%	10%			kg
	3805.90.00.00	- Other	10.0%	10%			kg
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.					
	3806.10.00.00	- Rosin and resin acids	10.0%	10%			kg
	3806.20.00.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	10.0%	10%			kg
	3806.30.00.00	- Ester gums	10.0%	10%			kg
	3806.90.00.00	- Other	10.0%	10%			kg
38.07	3807.00.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	10.0%	10%			kg
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
		- Goods specified in Subheading Note 1 to this Chapter:					
	3808.52.00.00	-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	5.0%	10%			kg
		-- Other:					
		--- Put up for retail sale:					
	3808.59.11.00	---- For agricultural purposes	5.0%	10%			kg
	3808.59.19.00	---- Other	20.0%	10%			kg
	3808.59.90.00	--- Other	5.0%	10%			kg
		- Goods specified in Subheading Note 2 to this Chapter :					
	3808.61.00.00	-- In packings of a net weight content not exceeding 300 g	5.0%	10%			kg
	3808.62.00.00	-- In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	5.0%	10%			kg
	3808.69.00.00	-- Other	5.0%	10%			kg
		- Other :					
		-- Insecticides:					
		--- Put up for retail sale:					
		---- For agricultural purposes:					
	3808.91.11.10	----- Containing bromomethane (methyl bromide) or bromochloromethane	2.5%	10%			kg
	3808.91.11.90	----- Other	2.5%	10%			kg
		---- Other:					
	3808.91.19.10	----- Mosquito coils	5.0%	10%			kg
	3808.91.19.20	----- Containing bromomethane (methyl bromide) or bromochloromethane	5.0%	10%			kg
	3808.91.19.90	----- Other	5.0%	10%			kg
	3808.91.90.00	--- Other	2.5%	10%			kg
		-- Fungicides:					
	3808.92.10.00	--- Containing bromomethane (methyl bromide) or bromochloromethane	2.5%	10%			kg
	3808.92.90.00	--- Other	2.5%	10%			kg
		-- Herbicides, anti-sprouting products and plant-growth regulators:					
	3808.93.10.00	--- Containing bromomethane (methyl bromide) or bromochloromethane	2.5%	10%			kg
	3808.93.90.00	--- Other	2.5%	10%			kg
		-- Disinfectants:					
	3808.94.10.00	--- Containing bromomethane (methyl bromide) or bromochloromethane	5.0%	10%			kg
	3808.94.90.00	--- Other	5.0%	10%			kg
		-- Other:					
	3808.99.10.00	--- Containing bromomethane (methyl bromide) or bromochloromethane	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
38.09	3808.99.90.00	--- Other 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.	5.0%	10%			kg
	3809.10.00.00	- With a basis of amylaceous substances - Other :	5.0%	10%			kg
	3809.91.00.00	-- Of a kind used in the textile or like industries	5.0%	10%			kg
	3809.92.00.00	-- Of a kind used in the paper or like industries	5.0%	10%			kg
	3809.93.00.00	-- Of a kind used in the leather or like industries	5.0%	10%			kg
38.10		Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.					
38.11	3810.10.00.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	10.0%	10%			kg
	3810.90.00.00	- Other	10.0%	10%			kg
		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.					
		- Anti-knock preparations :					
	3811.11.00.00	-- Based on lead compounds	5.0%	10%			kg
38.12	3811.19.00.00	-- Other - Additives for lubricating oils :	5.0%	10%			kg
	3811.21.00.00	-- Containing petroleum oils or oils obtained from bituminous minerals	10.0%	10%			kg
	3811.29.00.00	-- Other	5.0%	10%			kg
	3811.90.00.00	- Other	5.0%	10%			kg
		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.					
	3812.10.00.00	- Prepared rubber accelerators	2.5%	10%			kg
	3812.20.00.00	- Compound plasticisers for rubber or plastics	2.5%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
38.13		- Anti-oxidising preparations and other compound stabilisers for rubber or plastics :					
	3812.31.00.00	-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	5.0%	10%			kg
	3812.39.00.00	-- Other	5.0%	10%			kg
		Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.					
38.14	3813.00.10.00	- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	5.0%	10%			kg
	3813.00.20.00	- Containing methane, ethane or propane hydrobromofluocarbons (HBFCs)	5.0%	10%			kg
	3813.00.30.00	- Containing methane, ethane or hydrochlorofluorocarbons (HCFCs)	5.0%	10%			kg
	3813.00.40.00	- Containing bromochloromethane	5.0%	10%			kg
38.15	3813.00.90.00	- Other	5.0%	10%			kg
		Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.					
	3814.00.10.00	- Containing methane, ethane or propane chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs)	10.0%	10%			kg
	3814.00.20.00	- Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs) but not containing chlorofluorocarbons (CFCs)	10.0%	10%			kg
38.16	3814.00.30.00	- Containing carbon tetrachloride, bromochloromethane, methyl bromide or 1,1,1-trichloroethane	10.0%	10%			kg
	3814.00.90.00	- Other	10.0%	10%			kg
		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.					
		- Supported catalysts :					
38.17	3815.11.00.00	-- With nickel or nickel compounds as the active substance	10.0%	10%			kg
	3815.12.00.00	-- With precious metal or precious metal compounds as the active substance	10.0%	10%			kg
	3815.19.00.00	-- Other	10.0%	10%			kg
	3815.90.00.00	- Other	10.0%	10%			kg
38.16	3816.00.00.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	10.0%	10%			kg
38.17	3817.00.00.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	10.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
38.18	3818.00.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.					
38.19	3819.00.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	10.0%	10%			kg
38.20	3820.00.00.00	Anti-freezing preparations and prepared de-icing fluids.	10.0%	10%			kg
38.21	3821.00.00.00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	10.0%	10%			kg
38.22	3822.00.00.00	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.	0.0%	10%			kg
38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols. - Industrial monocarboxylic fatty acids; acid oils from refining :	0.0%	10%			kg
	3823.11.00.00	-- Stearic acid	10.0%	10%			kg
	3823.12.00.00	-- Oleic acid	10.0%	10%			kg
	3823.13.00.00	-- Tall oil fatty acids	10.0%	10%			kg
	3823.19.00.00	-- Other	10.0%	10%			kg
	3823.70.00.00	- Industrial fatty alcohols	10.0%	10%			kg
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.					
	3824.10.00.00	- Prepared binders for foundry moulds or cores	10.0%	10%			kg
	3824.30.00.00	- Non-agglomerated metal carbides mixed together or with metallic binders	10.0%	10%			kg
	3824.40.00.00	- Prepared additives for cements, mortars or concretes	10.0%	10%			kg
	3824.50.00.00	- Non-refractory mortars and concretes	10.0%	10%			kg
	3824.60.00.00	- Sorbitol other than that of subheading 2905.44	10.0%	10%			kg
		- Mixtures containing halogenated derivatives of methane, ethane or propane :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
	3824.71.00.00	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	10.0%	10%			kg
	3824.72.00.00	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	10.0%	10%			kg
	3824.73.00.00	-- Containing hydrobromofluorocarbons (HBFCs)	10.0%	10%			kg
	3824.74.00.00	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	10.0%	10%			kg
	3824.75.00.00	-- Containing carbon tetrachloride	10.0%	10%			kg
	3824.76.00.00	-- Containing 1,1,1-trichloroethane (methyl chloroform)	10.0%	10%			kg
	3824.77.00.00	-- Containing bromomethane (methyl bromide) or bromochloromethane	10.0%	10%			kg
	3824.78.00.00	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	10.0%	10%			kg
	3824.79.00.00	-- Other	10.0%	10%			kg
		- Goods specified in Subheading Note 3 to this Chapter :					
	3824.81.00.00	-- Containing oxirane (ethylene oxide)	10.0%	10%			kg
	3824.82.00.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10.0%	10%			kg
	3824.83.00.00	-- Containing tris(2,3-dibromopropyl) phosphate	10.0%	10%			kg
	3824.84.00.00	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	10.0%	10%			kg
	3824.85.00.00	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	10.0%	10%			kg
	3824.86.00.00	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	10.0%	10%			kg
	3824.87.00.00	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	10.0%	10%			kg
	3824.88.00.00	-- Containing tetra-, penta-, hexa- hepta- or octabromodiphenyl ethers	10.0%	10%			kg
		- Other:					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
38.25	3824.91.00.00	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	10.0%	10%			kg
		-- Other :					
	3824.99.10.00	--- Ion exchangers	10.0%	10%			kg
	3824.99.20.00	--- Ink removers	10.0%	10%			kg
	3824.99.30.00	--- Fluid and non-fluid correctors	10.0%	10%			kg
		--- Other:					
	3824.99.91.00	---- Containg carbon tetrachloride, bromochloromethane or 1,1,1-trichloroethane (methyl chloroform)	10.0%	10%			kg
	3824.99.92.00	---- Containing bromomethane (methyl bromide)	10.0%	10%			kg
	3824.99.93.00	---- Containing methane, ethane or propane hydrobromofluorocarbons (HBFCs)	10.0%	10%			kg
	3824.99.94.00	---- Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs)	10.0%	10%			kg
	3824.99.99.00	---- Other	10.0%	10%			kg
		Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.					
	3825.10.00.00	- Municipal waste	15.0%	10%			kg
	3825.20.00.00	- Sewage sludge	15.0%	10%			kg
	3825.30.00.00	- Clinical waste	15.0%	10%			kg
		- Waste organic solvents :					
	3825.41.00.00	-- Halogenated	15.0%	10%			kg
	3825.49.00.00	-- Other	15.0%	10%			kg
	3825.50.00.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	15.0%	10%			kg
		- Other wastes from chemical or allied industries :					
38.26	3825.61.00.00	-- Mainly containing organic constituents	15.0%	10%			kg
	3825.69.00.00	-- Other	15.0%	10%			kg
	3825.90.00.00	- Other	15.0%	10%			kg
	3826.00.00.00	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.					
			15.0%	10%			kg

Section VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

- 1.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
- 2.- Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Chapter 39

Plastics and articles thereof

Notes.

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

Throughout the Nomenclature any reference to “plastics” also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
- 2.- This Chapter does not cover :
 - (a) Lubricating preparations of heading 27.10 or 34.03;
 - (b) Waxes of heading 27.12 or 34.04;
 - (c) Separate chemically defined organic compounds (Chapter 29);
 - (d) Heparin or its salts (heading 30.01);
 - (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
 - (f) Organic surface-active agents or preparations of heading 34.02;
 - (g) Run gums or ester gums (heading 38.06);
 - (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
 - (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
 - (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
 - (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
 - (n) Plaits, wickerwork or other articles of Chapter 46;
 - (o) Wall coverings of heading 48.14;

- (p) Goods of Section XI (textiles and textile articles);
 - (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - (r) Imitation jewellery of heading 71.17;
 - (s) Articles of Section XVI (machines and mechanical or electrical appliances);
 - (t) Parts of aircraft or vehicles of Section XVII;
 - (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (v) Articles of Chapter 91 (for example, clock or watch cases);
 - (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).
- 3.- Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories :
- (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading 39.10);
 - (e) Resols (heading 39.09) and other prepolymers.
- 4.- The expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.
- For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.
- If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
- 5.- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
- 6.- In headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms :
- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
- 7.- Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
- 8.- For the purposes of heading 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
- 9.- For the purposes of heading 39.18, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

- 10.- In headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
- 11.- Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II :
- Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - Gutters and fittings therefor;
 - Doors, windows and their frames and thresholds for doors;
 - Balconies, balustrades, fencing, gates and similar barriers;
 - Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
 - 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 :
- Where there is a subheading named “Other” in the same series :
 - 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.
 - The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.
 - 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.
 - 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.
 - Where there is no subheading named “Other” in the same series :
 - 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.
 - Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.
- Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.
- 2.- For the purposes of subheading 3920.43, the term “plasticisers” includes secondary plasticisers.

I.- PRIMARY FORMS

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
39.01		Polymers of ethylene, in primary forms.					
	3901.10.00.00	- Polyethylene having a specific gravity of less than 0.94	5.0%	10%			kg
	3901.20.00.00	- Polyethylene having a specific gravity of 0.94 or more	5.0%	10%			kg
	3901.30.00.00	- Ethylene-vinyl acetate copolymers	5.0%	10%			kg
	3901.40.00.00	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	5.0%	10%			kg
	3901.90.00.00	- Other	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
39.02		Polymers of propylene or of other olefins, in primary forms.					
	3902.10.00.00	- Polypropylene	5.0%	10%			kg
	3902.20.00.00	- Polyisobutylene	5.0%	10%			kg
	3902.30.00.00	- Propylene copolymers	5.0%	10%			kg
	3902.90.00.00	- Other	5.0%	10%			kg
39.03		Polymers of styrene, in primary forms.					
		- Polystyrene :					
	3903.11.00.00	-- Expansible	5.0%	10%			kg
	3903.19.00.00	-- Other	5.0%	10%			kg
	3903.20.00.00	- Styrene-acrylonitrile (SAN) copolymers	5.0%	10%			kg
	3903.30.00.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	5.0%	10%			kg
	3903.90.00.00	- Other	5.0%	10%			kg
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.					
	3904.10.00.00	- Poly(vinyl chloride), not mixed with any other substances	5.0%	10%			kg
		- Other poly(vinyl chloride) :					
	3904.21.00.00	-- Non-plasticised	5.0%	10%			kg
	3904.22.00.00	-- Plasticised	5.0%	10%			kg
	3904.30.00.00	- Vinyl chloride-vinyl acetate copolymers	5.0%	10%			kg
	3904.40.00.00	- Other vinyl chloride copolymers	5.0%	10%			kg
	3904.50.00.00	- Vinylidene chloride polymers	5.0%	10%			kg
		- Fluoro-polymers :					
	3904.61.00.00	-- Polytetrafluoroethylene	5.0%	10%			kg
	3904.69.00.00	-- Other	5.0%	10%			kg
	3904.90.00.00	- Other	5.0%	10%			kg
39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.					
		- Poly(vinyl acetate) :					
	3905.12.00.00	-- In aqueous dispersion	5.0%	10%			kg
	3905.19.00.00	-- Other	5.0%	10%			kg
		- Vinyl acetate copolymers :					
	3905.21.00.00	-- In aqueous dispersion	5.0%	10%			kg
	3905.29.00.00	-- Other	5.0%	10%			kg
	3905.30.00.00	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	5.0%	10%			kg
		- Other :					
	3905.91.00.00	-- Copolymers	5.0%	10%			kg
	3905.99.00.00	-- Other	5.0%	10%			kg
39.06		Acrylic polymers in primary forms.					
	3906.10.00.00	- Poly(methyl methacrylate)	5.0%	10%			kg
	3906.90.00.00	- Other	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.					
	3907.10.00.00	- Polyacetals	5.0%	10%			kg
	3907.20.00.00	- Other polyethers	5.0%	10%			kg
	3907.30.00.00	- Epoxide resins	5.0%	10%			kg
	3907.40.00.00	- Polycarbonates	5.0%	10%			kg
	3907.50.00.00	- Alkyd resins	5.0%	10%			kg
		- Poly(ethylene terephthalate) :					
	3907.61.00.00	-- Having a viscosity number of 78 ml/g or higher	5.0%	10%			kg
	3907.69.00.00	-- Other	5.0%	10%			kg
	3907.70.00.00	- Poly(lactic acid)	5.0%	10%			kg
		- Other polyesters :					
	3907.91.00.00	-- Unsaturated	5.0%	10%			kg
	3907.99.00.00	-- Other	5.0%	10%			kg
39.08		Polyamides in primary forms.					
	3908.10.00.00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	5.0%	10%			kg
	3908.90.00.00	- Other	5.0%	10%			kg
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.					
	3909.10.00.00	- Urea resins; thiourea resins	5.0%	10%			kg
	3909.20.00.00	- Melamine resins	5.0%	10%			kg
		- Other amino-resins					
	3909.31.00.00	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	5.0%	10%			kg
	3909.39.00.00	-- Other	5.0%	10%			kg
	3909.40.00.00	- Phenolic resins	5.0%	10%			kg
	3909.50.00.00	- Polyurethanes	5.0%	10%			kg
39.10	3910.00.00.00	Silicones in primary forms.	5.0%	10%			kg
39.11		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.					
	3911.10.00.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	5.0%	10%			kg
	3911.90.00.00	- Other	5.0%	10%			kg
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.					
		- Cellulose acetates :					
	3912.11.00.00	-- Non-plasticised	5.0%	10%			kg
	3912.12.00.00	-- Plasticised	5.0%	10%			kg
	3912.20.00.00	- Cellulose nitrates (including collodions)	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
39.13	3912.31.00.00	- Cellulose ethers : -- Carboxymethylcellulose and its salts	5.0%	10%			kg
	3912.39.00.00	-- Other	5.0%	10%			kg
	3912.90.00.00	- Other	5.0%	10%			kg
		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.					
39.14	3913.10.00.00	- Alginic acid, its salts and esters	5.0%	10%			kg
	3913.90.00.00	- Other	5.0%	10%			kg
	3914.00.00.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	5.0%	10%			kg
39.15		II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES					
		Waste, parings and scrap, of plastics.					
39.16	3915.10.00.00	- Of polymers of ethylene	5.0%	10%			kg
	3915.20.00.00	- Of polymers of styrene	5.0%	10%			kg
	3915.30.00.00	- Of polymers of vinyl chloride	5.0%	10%			kg
	3915.90.00.00	- Of other plastics	5.0%	10%			kg
39.17		Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.					
	3916.10.00.00	- Of polymers of ethylene	5.0%	10%			kg
	3916.20.00.00	- Of polymers of vinyl chloride	5.0%	10%			kg
	3916.90.00.00	- Of other plastics	5.0%	10%			kg
		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.					
	3917.10.00.00	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	5.0%	10%			kg
		- Tubes, pipes and hoses, rigid : -- Of polymers of ethylene:					
	3917.21.10.00	--- For water supply	15.0%	10%			kg
	3917.21.90.00	--- Other	15.0%	10%			kg
		-- Of polymers of propylene:					
	3917.22.10.00	--- For water supply	15.0%	10%			kg
	3917.22.90.00	--- Other	15.0%	10%			kg
		-- Of polymers of vinyl chloride:					
	3917.23.10.00	--- For for water supply	15.0%	10%			kg
	3917.23.90.00	--- Other	15.0%	10%			kg
		-- Of other plastics:					
	3917.29.10.00	--- For water supply	15.0%	10%			kg
	3917.29.90.00	--- Other	15.0%	10%			kg
		- Other tubes, pipes and hoses :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
39.18	3917.31.00.00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	15.0%	10%			kg
	3917.32.00.00	-- Other, not reinforced or otherwise combined with other materials, without fittings	15.0%	10%			kg
	3917.33.00.00	-- Other, not reinforced or otherwise combined with other materials, with fittings	15.0%	10%			kg
		-- Other:					
	3917.39.10.00	--- Guts of other plastic material	5.0%	10%			kg
	3917.39.90.00	--- Other	15.0%	10%			kg
		- Fittings:					
	3917.40.10.00	-- For water supply	15.0%	10%			kg
	3917.40.90.00	-- Other	15.0%	10%			kg
		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.					
39.19	3918.10.00.00	- Of polymers of vinyl chloride	15.0%	10%			kg
	3918.90.00.00	- Of other plastics	15.0%	10%			kg
39.20		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.					
	3919.10.00.00	- In rolls of a width not exceeding 20 cm	5.0%	10%			kg
	3919.90.00.00	- Other	5.0%	10%			kg
		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.					
		- Of polymers of ethylene:					
	3920.10.10.00	-- Not printed	5.0%	10%			kg
	3920.10.20.00	-- Printed	15.0%	10%			kg
		- Of polymers of propylene:					
	3920.20.10.00	-- Not printed	5.0%	10%			kg
	3920.20.20.00	-- Printed	15.0%	10%			kg
		- Of polymers of styrene:					
	3920.30.10.00	-- Not printed	5.0%	10%			kg
	3920.30.20.00	-- Printed	15.0%	10%			kg
		- Of polymers of vinyl chloride :					
	3920.43.00.00	-- Containing by weight not less than 6 % of plasticisers	5.0%	10%			kg
	3920.49.00.00	-- Other	5.0%	10%			kg
		- Of acrylic polymers :					
	3920.51.00.00	-- Of poly(methyl methacrylate)	5.0%	10%			kg
	3920.59.00.00	-- Other	5.0%	10%			kg
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyester :					
	3920.61.00.00	-- Of polycarbonates	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
39.21	3920.62.00.00	-- Of poly(ethylene terephthalate)	5.0%	10%			kg
	3920.63.00.00	-- Of unsaturated polyesters	5.0%	10%			kg
	3920.69.00.00	-- Of other polyesters	5.0%	10%			kg
		- Of cellulose or its chemical derivatives :					
	3920.71.00.00	-- Of regenerated cellulose	5.0%	10%			kg
	3920.73.00.00	-- Of cellulose acetate	5.0%	10%			kg
	3920.79.00.00	-- Of other cellulose derivatives	5.0%	10%			kg
		- Of other plastics :					
	3920.91.00.00	-- Of poly(vinyl butyral)	5.0%	10%			kg
	3920.92.00.00	-- Of polyamides	5.0%	10%			kg
	3920.93.00.00	-- Of amino-resins	5.0%	10%			kg
	3920.94.00.00	-- Of phenolic resins	5.0%	10%			kg
	3920.99.00.00	-- Of other plastics	5.0%	10%			kg
		Other plates, sheets, film, foil and strip, of plastics.					
		- Cellular :					
	3921.11.00.00	-- Of polymers of styrene	5.0%	10%			kg
	3921.12.00.00	-- Of polymers of vinyl chloride	5.0%	10%			kg
	3921.13.00.00	-- Of polyurethanes	5.0%	10%			kg
	3921.14.00.00	-- Of regenerated cellulose	5.0%	10%			kg
	3921.19.00.00	-- Of other plastics	5.0%	10%			kg
39.22		- Other:					
	3921.90.10.00	-- Not printed	5.0%	10%			kg
39.23	3921.90.20.00	-- Printed	15.0%	10%			kg
		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.					
	3922.10.00.00	- Baths, shower-baths, sinks and wash-basins	15.0%	10%			kg
	3922.20.00.00	- Lavatory seats and covers	15.0%	10%			kg
	3922.90.00.00	- Other	15.0%	10%			kg
		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.					
	3923.10.00.00	- Boxes, cases, crates and similar articles	15.0%	10%			kg
		- Sacks and bags (including cones) :					
	3923.21.00.00	-- Of polymers of ethylene	15.0%	10%			kg
	3923.29.00.00	-- Of other plastics	15.0%	10%			kg
		- Carboys, bottles, flasks and similar articles:					
	3923.30.10.00	-- Preforms	15.0%	10%			kg
	3923.30.90.00	-- Other	15.0%	10%			kg
		- Spools, cops, bobbins and similar supports:					
	3923.40.10.00	-- Cassettes without magnetic tape	10.0%	10%			kg
	3923.40.90.00	-- Other	15.0%	10%			kg
	3923.50.00.00	- Stoppers, lids, caps and other closures	15.0%	10%			kg
	3923.90.00.00	- Other	15.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.					
	3924.10.00.00	- Tableware and kitchenware	15.0%	10%			kg
		- Other:					
	3924.90.10.00	-- Wash basins and buckets	15.0%	10%			kg
	3924.90.20.00	-- Feeding bottles	15.0%	10%			kg
	3924.90.90.00	-- Other	15.0%	10%			kg
39.25		Builders' ware of plastics, not elsewhere specified or included.					
	3925.10.00.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	15.0%	10%			kg
	3925.20.00.00	- Doors, windows and their frames and thresholds for doors	15.0%	10%			kg
	3925.30.00.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15.0%	10%			kg
	3925.90.00.00	- Other	15.0%	10%			kg
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.					
	3926.10.00.00	- Office or school supplies	15.0%	10%			kg
	3926.20.00.00	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	10.0%	10%			kg
	3926.30.00.00	- Fittings for furniture, coachwork or the like	15.0%	10%			kg
	3926.40.00.00	- Statuettes and other ornamental articles	15.0%	10%			kg
		- Other:					
	3926.90.10.00	-- Articles for fishing	10.0%	10%			kg
		-- Other:					
	3926.90.91.00	--- Toothpick	15.0%	10%			kg
	3926.90.99.00	--- Other	15.0%	10%			kg

Rubber and articles thereof

Notes.

- 1.- Except where the context otherwise requires, throughout the Nomenclature the expression “rubber” means the following products, whether or not vulcanised or hard : natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
- 2.- This Chapter does not cover :
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
- 3.- In headings 40.01 to 40.03 and 40.05, the expression “primary forms” applies only to the following forms :
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
- 4.- In Note 1 to this Chapter and in heading 40.02, the expression “synthetic rubber” applies to :
 - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
- 5.- (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with :
 - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :
 - (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following : heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

- 6.- For the purposes of heading 40.04, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
- 7.- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
- 8.- Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
- 9.- In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.
- In heading 40.08 the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.					
	4001.10.00.00	- Natural rubber latex, whether or not pre-vulcanised - Natural rubber in other forms :	5.0%	10%			kg
	4001.21.00.00	-- Smoked sheets	5.0%	10%			kg
	4001.22.00.00	-- Technically specified natural rubber (TSNR)	5.0%	10%			kg
	4001.29.00.00	-- Other	20.0%	10%			kg
	4001.30.00.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	20.0%	10%			kg
40.02		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.					
		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :					
	4002.11.00.00	-- Latex	20.0%	10%			kg
	4002.19.00.00	-- Other	20.0%	10%			kg
	4002.20.00.00	- Butadiene rubber (BR) - Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :	20.0%	10%			kg
	4002.31.00.00	-- Isobutene-isoprene (butyl) rubber (IIR)	20.0%	10%			kg
	4002.39.00.00	-- Other - Chloroprene (chlorobutadiene) rubber (CR) :	20.0%	10%			kg
	4002.41.00.00	-- Latex	20.0%	10%			kg
	4002.49.00.00	-- Other - Acrylonitrile-butadiene rubber (NBR) :	20.0%	10%			kg
	4002.51.00.00	-- Latex	20.0%	10%			kg
	4002.59.00.00	-- Other	20.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
40.03	4002.60.00.00	- Isoprene rubber (IR)	20.0%	10%			kg
	4002.70.00.00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	20.0%	10%			kg
	4002.80.00.00	- Mixtures of any product of heading 40.01 with any product of this heading	20.0%	10%			kg
		- Other :					
	4002.91.00.00	-- Latex	20.0%	10%			kg
	4002.99.00.00	-- Other	20.0%	10%			kg
	4003.00.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	20.0%	10%			kg
	4004.00.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	15.0%	10%			kg
		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.					
	4005.10.00.00	- Compounded with carbon black or silica	10.0%	10%			kg
40.06	4005.20.00.00	- Solutions; dispersions other than those of subheading 4005.10	10.0%	10%			kg
		- Other :					
	4005.91.00.00	-- Plates, sheets and strip	10.0%	10%			kg
	4005.99.00.00	-- Other	15.0%	10%			kg
		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.					
	4006.10.00.00	- "Camel-back" strips for retreading rubber tyres	10.0%	10%			kg
	4006.90.00.00	- Other	10.0%	10%			kg
	4007.00.00.00	Vulcanised rubber thread and cord.	15.0%	10%			kg
		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.					
		- Of cellular rubber :					
40.09		-- Plates, sheets and strip:					
	4008.11.10.00	--- Of the type used for making soles	5.0%	10%			kg
	4008.11.90.00	--- Other	5.0%	10%			kg
	4008.19.00.00	-- Other	5.0%	10%			kg
		- Of non-cellular rubber :					
		-- Plates, sheets and strip:					
	4008.21.10.00	--- Of the type used for making soles	5.0%	10%			kg
	4008.21.90.00	--- Other	5.0%	10%			kg
	4008.29.00.00	-- Other	5.0%	10%			kg
		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).					
		- Not reinforced or otherwise combined with other materials :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
40.10	4009.11.00.00	-- Without fittings	15.0%	10%			kg
	4009.12.00.00	-- With fittings	15.0%	10%			kg
		- Reinforced or otherwise combined only with metal :					
	4009.21.00.00	-- Without fittings	15.0%	10%			kg
	4009.22.00.00	-- With fittings	15.0%	10%			kg
		- Reinforced or otherwise combined only with textile materials :					
	4009.31.00.00	-- Without fittings	15.0%	10%			kg
	4009.32.00.00	-- With fittings	15.0%	10%			kg
		- Reinforced or otherwise combined with other materials :					
	4009.41.00.00	-- Without fittings	15.0%	10%			kg
	4009.42.00.00	-- With fittings	15.0%	10%			kg
		Conveyor or transmission belts or belting, of vulcanised rubber.					
		- Conveyor belts or belting :					
	4010.11.00.00	-- Reinforced only with metal	5.0%	10%			kg
	4010.12.00.00	-- Reinforced only with textile materials	5.0%	10%			kg
	4010.19.00.00	-- Other	5.0%	10%			kg
		- Transmission belts or belting :					
	4010.31.00.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5.0%	10%			kg
	4010.32.00.00	-- 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	5.0%	10%			kg
	4010.33.00.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5.0%	10%			kg
	4010.34.00.00	-- 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	5.0%	10%			kg
	4010.35.00.00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5.0%	10%			kg
	4010.36.00.00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5.0%	10%			kg
	4010.39.00.00	-- Other	5.0%	10%			kg
40.11		New pneumatic tyres, of rubber.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
40.12	4011.10.00.00	- Of a kind used on motor cars (including station wagons and racing cars)	10.0%	10%			u
	4011.20.00.00	- Of a kind used on buses or lorries	10.0%	10%			u
	4011.30.00.00	- Of a kind used on aircraft	5.0%	10%			u
	4011.40.00.00	- Of a kind used on motorcycles	15.0%	10%			u
	4011.50.00.00	- Of a kind used on bicycles	15.0%	10%			u
	4011.70.00.00	- Of a kind used on agricultural or forestry vehicles and machines	5.0%	10%			u
	4011.80.00.00	- Of a kind used on construction, mining or industrial handling vehicles and machines	5.0%	10%			u
	4011.90.00.00	- Other	5.0%	10%			u
		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.					
		- Retreaded tyres :					
40.13	4012.11.00.00	-- Of a kind used on motor cars (including station wagons and racing cars)	15.0%	10%			u
	4012.12.00.00	-- Of a kind used on buses or lorries	15.0%	10%			u
	4012.13.00.00	-- Of a kind used on aircraft	15.0%	10%			u
	4012.19.00.00	-- Other	15.0%	10%			u
		- Used pneumatic tyres:					
	4012.20.10.00	-- For retreading manufacture	15.0%	10%			u
	4012.20.90.00	-- Other	15.0%	10%			u
	4012.90.00.00	- Other	15.0%	10%			kg
		Inner tubes, of rubber.					
	4013.10.00.00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	15.0%	10%			u
40.14	4013.20.00.00	- Of a kind used on bicycles	15.0%	10%			u
		- Other:					
	4013.90.10.00	-- Of the type used by motorcycles (with engine displacement not exceeding 50cm ³)	15.0%	10%			u
	4013.90.90.00	-- Other	15.0%	10%			u
		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.					
	4014.10.00.00	- Sheath contraceptives	0.0%	10%			kg
		- Other:					
	4014.90.10.00	-- Teats and similar articles	5.0%	10%			kg
	4014.90.20.00	-- Bulbs for syringes and medicine droppers and similar articles	5.0%	10%			kg
	4014.90.90.00	-- Other	5.0%	10%			kg
40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
40.16		- Gloves, mittens and mitts :					
	4015.11.00.00	-- Surgical	0.0%	10%			kg
	4015.19.00.00	-- Other	15.0%	10%			kg
	4015.90.00.00	- Other	15.0%	10%			kg
		Other articles of vulcanised rubber other than hard rubber.					
	4016.10.00.00	- Of cellular rubber	15.0%	10%			kg
		- Other :					
	4016.91.00.00	-- Floor coverings and mats	15.0%	10%			kg
	4016.92.00.00	-- Erasers	5.0%	10%			kg
	4016.93.00.00	-- Gaskets, washers and other seals	5.0%	10%			kg
	4016.94.00.00	-- Boat or dock fenders, whether or not inflatable	15.0%	10%			kg
		-- Other inflatable articles:					
	4016.95.10.00	--- Of the type used for tyre manufacture	15.0%	10%			kg
	4016.95.90.00	--- Other	15.0%	10%			kg
40.17	4016.99.00.00	-- Other	5.0%	10%			kg
	4017.00.00.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	15.0%	10%			kg

Section VIII

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

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

1.- This Chapter does not cover :

- (a) Parings or similar waste, of raw hides or skins (heading 05.11);
 - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
 - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.
- 2.- (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).
- (B) For the purposes of headings 41.04 to 41.06, the term “crust” includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
- 3.- Throughout the Nomenclature the expression “composition leather” means only substances of the kind referred to in heading 41.15.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
41.01		Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.					
	4101.20.00.00	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	2.5%	10%			kg
	4101.50.00.00	- Whole hides and skins, of a weight exceeding 16 kg	2.5%	10%			kg
	4101.90.00.00	- Other, including butts, bends and bellies	2.5%	10%			kg
41.02		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
41.03	4102.10.00.00	- With wool on	2.5%	10%			kg
		- Without wool on :					
	4102.21.00.00	-- Pickled	2.5%	10%			kg
	4102.29.00.00	-- Other	2.5%	10%			kg
		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.					
41.04	4103.20.00.00	- Of reptiles	2.5%	10%			kg
	4103.30.00.00	- Of swine	2.5%	10%			kg
	4103.90.00.00	- Other	2.5%	10%			kg
		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.					
		- In the wet state (including wet-blue) :					
41.05	4104.11.00.00	-- Full grains, unsplit; grain splits	5.0%	10%			kg
	4104.19.00.00	-- Other	5.0%	10%			kg
		- In the dry state (crust) :					
	4104.41.00.00	-- Full grains, unsplit; grain splits	5.0%	10%			kg
	4104.49.00.00	-- Other	5.0%	10%			kg
		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.					
41.06	4105.10.00.00	- In the wet state (including wet-blue)	5.0%	10%			kg
	4105.30.00.00	- In the dry state (crust)	5.0%	10%			kg
		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.					
		- Of goats or kids :					
41.07	4106.21.00.00	-- In the wet state (including wet-blue)	5.0%	10%			kg
	4106.22.00.00	-- In the dry state (crust)	5.0%	10%			kg
		- Of swine :					
	4106.31.00.00	-- In the wet state (including wet-blue)	5.0%	10%			kg
	4106.32.00.00	-- In the dry state (crust)	5.0%	10%			kg
	4106.40.00.00	- Of reptiles	5.0%	10%			kg
		- Other :					
	4106.91.00.00	-- In the wet state (including wet-blue)	5.0%	10%			kg
	4106.92.00.00	-- In the dry state (crust)	5.0%	10%			kg
		Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.					
		- Whole hides and skins :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
[41.08] [41.09] [41.10] [41.11] 41.12 41.13 41.14 41.15	4107.11.00.00	-- Full grains, unsplit	5.0%	10%			kg
	4107.12.00.00	-- Grain splits	5.0%	10%			kg
	4107.19.00.00	-- Other	5.0%	10%			kg
		- Other, including sides :					
	4107.91.00.00	-- Full grains, unsplit	5.0%	10%			kg
	4107.92.00.00	-- Grain splits	5.0%	10%			kg
	4107.99.00.00	-- Other	5.0%	10%			kg
	4112.00.00.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	5.0%	10%			kg
		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.					
	4113.10.00.00	- Of goats or kids	5.0%	10%			kg
	4113.20.00.00	- Of swine	5.0%	10%			kg
41.14 41.15	4113.30.00.00	- Of reptiles	5.0%	10%			kg
	4113.90.00.00	- Other	5.0%	10%			kg
		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.					
	4114.10.00.00	- Chamois (including combination chamois) leather	15.0%	10%			kg
	4114.20.00.00	- Patent leather and patent laminated leather; metallised leather	15.0%	10%			kg
		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.					
	4115.10.00.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	15.0%	10%			kg
	4115.20.00.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	15.0%	10%			kg

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

Notes.

- 1.- For the purposes of this Chapter, the term “leather” includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.
- 2.- This Chapter does not cover :
 - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
 - (c) Made up articles of netting (heading 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 66.02;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
- 3.- (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover :
 - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
 - (b) Articles of plaiting materials (heading 46.02).(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
- 4.- For the purposes of heading 42.03, the expression “articles of apparel and clothing accessories” applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

Additional Note.

Except the context otherwise requires, throughout this tariff, an “assembly industry” refers to an enterprise legally established for that activity and duly authorized by the competent national authority.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
42.01	4201.00.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	15.0%	10%			kg
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; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.					
		- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :					
		-- With outer surface of leather or of composition leather:					
	4202.11.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	20.0%	10%			u
	4202.11.90.00	--- Other	15.0%	10%			u
		-- With outer surface of plastics or of textile materials:					
	4202.12.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	20.0%	10%			u
	4202.12.90.00	--- Other	15.0%	10%			u
		-- Other:					
		--- Of paperboard:					
	4202.19.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	20.0%	10%			u
	4202.19.19.00	---- Other	15.0%	10%			u
		--- Of base metal:					
	4202.19.21.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	20.0%	10%			u
	4202.19.29.00	---- Other	15.0%	10%			u
		--- Other:					
	4202.19.91.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	20.0%	10%			u
	4202.19.99.00	---- Other	15.0%	10%			u
		- Handbags, whether or not with shoulder strap, including those without handle :					
		-- With outer surface of leather or of composition leather:					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
42.03	4202.21.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	20.0%	10%			u
	4202.21.90.00	--- Other -- With outer surface of sheeting of plastics or of textile materials:	15.0%	10%			u
	4202.22.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	20.0%	10%			u
	4202.22.90.00	--- Other -- Other:	15.0%	10%			u
	4202.29.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	20.0%	10%			u
	4202.29.90.00	--- Other - Articles of a kind normally carried in the pocket or in the handbag :	15.0%	10%			u
	4202.31.00.00	-- With outer surface of leather or of composition leather	15.0%	10%			kg
	4202.32.00.00	-- With outer surface of sheeting of plastics or of textile materials	15.0%	10%			kg
	4202.39.00.00	-- Other - Other :	15.0%	10%			kg
		-- With outer surface of leather or of composition leather:					
	4202.91.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	15.0%	10%			kg
	4202.91.90.00	--- Other -- With outer surface of sheeting of plastics or of textile materials:	15.0%	10%			kg
	4202.92.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	15.0%	10%			kg
	4202.92.90.00	--- Other -- Other:	15.0%	10%			kg
	4202.99.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	15.0%	10%			kg
	4202.99.90.00	--- Other Articles of apparel and clothing accessories, of leather or of composition leather.	15.0%	10%			kg
	4203.10.00.00	- Articles of apparel - Gloves, mittens and mitts :	15.0%	10%			kg
	4203.21.00.00	-- Specially designed for use in sports	15.0%	10%			kg
	4203.29.00.00	-- Other	15.0%	10%			kg
	4203.30.00.00	- Belts and bandoliers	15.0%	10%			kg
	4203.40.00.00	- Other clothing accessories	15.0%	10%			kg
[42.04]							
42.05	4205.00.00.00	Other articles of leather or of composition leather.	15.0%	10%			kg
42.06	4206.00.00.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	15.0%	10%			kg

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

- 1.- Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
- 2.- This Chapter does not cover :
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
 - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
 - (c) Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
- 3.- Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
- 4.- Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
- 5.- Throughout the Nomenclature the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.					
	4301.10.00.00	- Of mink, whole, with or without head, tail or paws	15.0%	10%			kg
	4301.30.00.00	- 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	15.0%	10%			kg
	4301.60.00.00	- Of fox, whole, with or without head, tail or paws	15.0%	10%			kg
	4301.80.00.00	- Other furskins, whole, with or without head, tail or paws	15.0%	10%			kg
	4301.90.00.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	15.0%	10%			kg
		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.					
43.02		- Whole skins, with or without head, tail or paws, not assemble :					
	4302.11.00.00	-- Of mink	20.0%	10%			kg
	4302.19.00.00	-- Other	20.0%	10%			kg
	4302.20.00.00	- Heads, tails, paws and other pieces or cuttings, not assembled	20.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
43.03	4302.30.00.00	- Whole skins and pieces or cuttings thereof, assembled Articles of apparel, clothing accessories and other articles of furskin.	20.0%	10%			kg
	4303.10.00.00	- Articles of apparel and clothing accessories	15.0%	10%			kg
	4303.90.00.00	- Other	20.0%	10%			kg
43.04	4304.00.00.00	Artificial fur and articles thereof.	15.0%	10%			kg

Section IX

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

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1.- This Chapter does not cover :

- Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
 - Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
 - Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
 - Activated charcoal (heading 38.02);
 - Articles of heading 42.02;
 - Goods of Chapter 46;
 - Footwear or parts thereof of Chapter 64;
 - Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - Goods of heading 68.08;
 - Imitation jewellery of heading 71.17;
 - Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - Parts of firearms (heading 93.05);
 - Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - Articles of Chapter 95 (for example, toys, games, sports requisites);
 - Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or
 - Articles of Chapter 97 (for example, works of art).
- 2.- In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
- 3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

- 4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
- 5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
- 6.- Subject to Note 1 above and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Note.

- 1.- For the purposes of subheading 4401.31, the expression “wood pellets” means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms. - Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :					
	4401.11.00.00	-- Coniferous	15.0%	10%			kg
	4401.12.00.00	-- Non-coniferous	15.0%	10%			kg
		- Wood in chips or particles :					
	4401.21.00.00	-- Coniferous	15.0%	10%			kg
	4401.22.00.00	-- Non-coniferous	15.0%	10%			kg
		- Sawdust and wood waste and scrap, agglomerated, in logs, briquettes, pellets or similar forms :					
	4401.31.00.00	-- Wood pellets	15.0%	10%			kg
	4401.39.00.00	-- Other	15.0%	10%			kg
	4401.40.00.00	- Sawdust and wood waste and scrap, not agglomerated	15.0%	10%			kg
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.					
	4402.10.00.00	- Of bamboo	15.0%	10%			kg
	4402.90.00.00	- Other	15.0%	10%			kg
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared. - Treated with paint, stains, creosote or other preservatives :					
	4403.11.00.00	-- Coniferous	15.0%	10%			m3
	4403.12.00.00	-- Non-coniferous	15.0%	10%			m3
		- Other, coniferous :					
	4403.21.00.00	-- Of pine (Pinus spp.), of which any cross-sectional dimension is 15 cm or more	15.0%	10%			m3
	4403.22.00.00	-- Of pine (Pinus spp.), other	15.0%	10%			m3
	4403.23.00.00	-- Of fir (Abies spp.) and spruce (Picea spp.), of which any cross-sectional dimension is 15 cm or more	15.0%	10%			m3

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
44.04	4403.24.00.00	-- Of fir (Abies spp.) and spruce (Picea spp.), other	15.0%	10%			m3
	4403.25.00.00	-- Other, of which any cross-sectional dimension is 15 cm or more	15.0%	10%			m3
	4403.26.00.00	-- Other	15.0%	10%			m3
		- Other, of tropical wood :					
	4403.41.00.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	15.0%	10%			m3
	4403.49.00.00	-- Other	15.0%	10%			m3
		- Other :					
	4403.91.00.00	-- Of oak (Quercus spp.)	15.0%	10%			m3
	4403.93.00.00	-- Of beech (Fagus spp.), of which any cross-sectional dimension is 15 cm or more	15.0%	10%			m3
	4403.94.00.00	-- Of beech (Fagus spp.), other	15.0%	10%			m3
	4403.95.00.00	-- Of birch (Betula spp.), of which any cross-sectional dimension is 15 cm or more	15.0%	10%			m3
	4403.96.00.00	-- Of birch (Betula spp.), other	15.0%	10%			m3
	4403.97.00.00	-- Of poplar and aspen (Populus spp.)	15.0%	10%			m3
	4403.98.00.00	-- Of eucalyptus (Eucalyptus spp.)	15.0%	10%			m3
	4403.99.00.00	-- Other	15.0%	10%			m3
44.05		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.					
	4404.10.00.00	- Coniferous	15.0%	10%			kg
	4404.20.00.00	- Non-coniferous	15.0%	10%			kg
44.06	4405.00.00.00	Wood wool; wood flour.	15.0%	10%			kg
44.07		Railway or tramway sleepers (cross-ties) of wood.					
		- Not impregnated :					
	4406.11.00.00	-- Coniferous	15.0%	10%			m3
	4406.12.00.00	-- Non-coniferous	15.0%	10%			m3
		- Other :					
	4406.91.00.00	-- Coniferous	15.0%	10%			m3
	4406.92.00.00	-- Non-coniferous	15.0%	10%			m3
		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.					
		- Coniferous :					
	4407.11.00.00	-- Of pine (Pinus spp.)	15.0%	10%			m3
	4407.12.00.00	-- Of fir (Abies spp.) and spruce (Picea spp.)	15.0%	10%			m3
	4407.19.00.00	-- Other	15.0%	10%			m3
		- Of tropical wood :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
44.08	4407.21.00.00	-- Mahogany (Swietenia spp.)	15.0%	10%			m3
	4407.22.00.00	-- Virola, Imbuia and Balsa	15.0%	10%			m3
	4407.25.00.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	15.0%	10%			m3
	4407.26.00.00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	15.0%	10%			m3
	4407.27.00.00	-- Sapelli	15.0%	10%			m3
	4407.28.00.00	-- Iroko	15.0%	10%			m3
	4407.29.00.00	-- Other	15.0%	10%			m3
		- Other :					
	4407.91.00.00	-- Of oak (Quercus spp.)	15.0%	10%			m3
	4407.92.00.00	-- Of beech (Fagus spp.)	15.0%	10%			m3
	4407.93.00.00	-- Of maple (Acer spp.)	15.0%	10%			m3
	4407.94.00.00	-- Of cherry (Prunus spp.)	15.0%	10%			m3
	4407.95.00.00	-- Of ash (Fraxinus spp.)	15.0%	10%			m3
	4407.96.00.00	-- Of birch (Betula spp.)	15.0%	10%			m3
	4407.97.00.00	-- Of poplar and aspen (Populus spp.)	15.0%	10%			m3
	4407.99.00.00	-- Other	15.0%	10%			m3
		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.					
	4408.10.00.00	- Coniferous	15.0%	10%			kg
		- Of tropical wood :					
	4408.31.00.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	15.0%	10%			kg
44.09	4408.39.00.00	-- Other	15.0%	10%			kg
	4408.90.00.00	- Other	15.0%	10%			kg
44.10		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.					
	4409.10.00.00	- Coniferous	15.0%	10%			kg
		- Non-coniferous :					
	4409.21.00.00	-- Of bamboo	15.0%	10%			kg
	4409.22.00.00	-- Of tropical wood	15.0%	10%			kg
	4409.29.00.00	-- Other	15.0%	10%			kg
44.10		Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
44.11	4410.11.00.00	- Of wood : -- Particle board	15.0%	10%			kg
	4410.12.00.00	-- Oriented strand board (OSB)	15.0%	10%			kg
	4410.19.00.00	-- Other	15.0%	10%			kg
	4410.90.00.00	- Other	15.0%	10%			kg
		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.					
		- Medium density fibreboard (MDF) :					
	4411.12.00.00	-- Of a thickness not exceeding 5 mm	5.0%	10%			kg
	4411.13.00.00	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	15.0%	10%			kg
	4411.14.00.00	-- Of a thickness exceeding 9 mm	15.0%	10%			kg
		- Other :					
44.12	4411.92.00.00	-- Of a density exceeding 0.8 g/cm ³	15.0%	10%			kg
	4411.93.00.00	-- Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	15.0%	10%			kg
	4411.94.00.00	-- Of a density not exceeding 0.5 g/cm ³	15.0%	10%			kg
		Plywood, veneered panels and similar laminated wood.					
	4412.10.00.00	- Of bamboo	15.0%	10%			m3
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :					
	4412.31.00.00	-- With at least one outer ply of tropical wood	15.0%	10%			m3
	4412.33.00.00	-- Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.) ash (Fraxinus spp.) beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chestnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Platanus spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulipwood (Linodendron spp.) or walnut (Juglans spp.)	15.0%	10%			m3
	4412.34.00.00	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	15.0%	10%			m3
	4412.39.00.00	-- Other, with both outer piles of coniferous wood	15.0%	10%			m3
44.13		- Other :					
	4412.94.00.00	-- Blockboard, laminboard and battenboard	15.0%	10%			kg
	4412.99.00.00	-- Other	15.0%	10%			kg
	4413.00.00.00	Densified wood, in blocks, plates, strips or profile shapes.	15.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
44.14	4414.00.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	15.0%	10%			kg
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.					
	4415.10.00.00	- Cases, boxes, crates, drums and similar packings; cable-drums	15.0%	10%			u
	4415.20.00.00	- Pallets, box pallets and other load boards; pallet collars	15.0%	10%			u
44.16	4416.00.00.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	15.0%	10%			kg
44.17	4417.00.00.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	15.0%	10%			kg
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.					
	4418.10.00.00	- Windows, French-windows and their frames	15.0%	10%			kg
	4418.20.00.00	- Doors and their frames and thresholds	15.0%	10%			kg
	4418.40.00.00	- Shuttering for concrete constructional work	15.0%	10%			kg
	4418.50.00.00	- Shingles and shakes	15.0%	10%			kg
	4418.60.00.00	- Posts and beams	15.0%	10%			kg
	4418.73.00.00	- Assembled flooring panels : -- Of bamboo or with at least the top layer (wear layer) of bamboo	15.0%	10%			kg
	4418.74.00.00	-- Other, for mosaic floors	15.0%	10%			kg
	4418.75.00.00	-- Other, multilayer	15.0%	10%			kg
	4418.79.00.00	-- Other	15.0%	10%			kg
	4418.91.00.00	- Other : -- Of bamboo	15.0%	10%			kg
44.19	4418.99.00.00	-- Other	15.0%	10%			kg
		Tableware and kitchenware, of wood.					
	4419.11.00.00	- Of bamboo : -- Bread boards, chopping boards and similar boards	15.0%	10%			kg
	4419.12.00.00	-- Chopsticks	15.0%	10%			kg
	4419.19.00.00	-- Other	15.0%	10%			kg
44.20	4419.90.00.00	- Other	15.0%	10%			kg
		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.					
	4420.10.00.00	- Statuettes and other ornaments, of wood	15.0%	10%			kg
44.21	4420.90.00.00	- Other	15.0%	10%			kg
		Other articles of wood.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
	4421.10.00.00	- Clothes hangers - Other: -- Of bamboo :	15.0%	10%			kg
	4421.91.10.00	--- Match splints	15.0%	10%			kg
	4421.91.20.00	--- Toothpicks	15.0%	10%			kg
	4421.91.90.00	--- Other -- Other :	15.0%	10%			kg
	4421.99.10.00	--- Match splints	15.0%	10%			kg
	4421.99.20.00	--- Toothpicks	15.0%	10%			kg
	4421.99.90.00	--- Other	15.0%	10%			kg

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	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.					
	4501.10.00.00	- Natural cork, raw or simply prepared	15.0%	10%			kg
	4501.90.00.00	- Other	15.0%	10%			kg
45.02	4502.00.00.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).					
			5.0%	10%			kg
45.03		Articles of natural cork.					
	4503.10.00.00	- Corks and stoppers	15.0%	10%			kg
	4503.90.10.00	-- Floats for fishing nets	15.0%	10%			kg
	4503.90.90.00	-- Other	15.0%	10%			kg
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.					
	4504.10.00.00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	5.0%	10%			kg
	4504.90.00.00	- Other	15.0%	10%			kg

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

Notes.

- 1.- In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
- 2.- This Chapter does not cover :
- (a) Wall coverings of heading 48.14;
 - (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
 - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
 - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
 - (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
- 3.- For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).					
		- Mats, matting and screens of vegetable materials :					
	4601.21.00.00	-- Of bamboo	15.0%	10%			kg
	4601.22.00.00	-- Of rattan	15.0%	10%			kg
	4601.29.00.00	-- Other	15.0%	10%			kg
		- Other :					
	4601.92.00.00	-- Of bamboo	15.0%	10%			kg
	4601.93.00.00	-- Of rattan	15.0%	10%			kg
	4601.94.00.00	-- Of other vegetable materials	15.0%	10%			kg
		-- Other:					
46.02	4601.99.10.00	--- Mats, matting and screens	15.0%	10%			kg
	4601.99.90.00	--- Other	15.0%	10%			kg
		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.					
		- Of vegetable materials :					
	4602.11.00.00	-- Of bamboo	15.0%	10%			kg
	4602.12.00.00	-- Of rattan	15.0%	10%			kg
	4602.19.00.00	-- Other	15.0%	10%			kg
	4602.90.00.00	- Other	15.0%	10%			kg

Section X

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

Chapter 47

Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard

Note.

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
47.01	4701.00.00.00	Mechanical wood pulp.	5.0%	10%			kg
47.02	4702.00.00.00	Chemical wood pulp, dissolving grades.	5.0%	10%			kg
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.					
		- Unbleached :					
	4703.11.00.00	-- Coniferous	5.0%	10%			kg
	4703.19.00.00	-- Non-coniferous	5.0%	10%			kg
		- Semi-bleached or bleached :					
	4703.21.00.00	-- Coniferous	5.0%	10%			kg
	4703.29.00.00	-- Non-coniferous	5.0%	10%			kg
47.04		Chemical wood pulp, sulphite, other than dissolving grades.					
		- Unbleached :					
	4704.11.00.00	-- Coniferous	5.0%	10%			kg
	4704.19.00.00	-- Non-coniferous	5.0%	10%			kg
		- Semi-bleached or bleached :					
	4704.21.00.00	-- Coniferous	5.0%	10%			kg
	4704.29.00.00	-- Non-coniferous	5.0%	10%			kg
47.05	4705.00.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	5.0%	10%			kg
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.					
	4706.10.00.00	- Cotton linters pulp	5.0%	10%			kg
	4706.20.00.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	5.0%	10%			kg
	4706.30.00.00	- Other, of bamboo	5.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
47.07		- Other :					
	4706.91.00.00	-- Mechanical	5.0%	10%			kg
	4706.92.00.00	-- Chemical	5.0%	10%			kg
	4706.93.00.00	-- Obtained by a combination of mechanical and chemical processes	5.0%	10%			kg
		Recovered (waste and scrap) paper or paperboard.					
	4707.10.00.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	5.0%	10%			kg
	4707.20.00.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	5.0%	10%			kg
	4707.30.00.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	5.0%	10%			kg
	4707.90.00.00	- Other, including unsorted waste and scrap	5.0%	10%			kg

Chapter 48

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

Notes.

- 1.- For the purposes of this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).
- 2.- This Chapter does not cover :
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (ij) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - (o) Articles of heading 92.09;
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).

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

4.- In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m², and apply only to paper : (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.

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

For paper or paperboard weighing not more than 150 g/m² :

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

1. weighing not more than 80 g/m², or
2. coloured throughout the mass; or

(b) containing more than 8 % ash, and

1. weighing not more than 80 g/m², or
2. coloured throughout the mass; or

(c) containing more than 3 % ash and having a brightness of 60 % or more; or

(d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 kPa·m²/g; or

(e) containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa·m²/g.

For paper or paperboard weighing more than 150 g/m² :

(a) coloured throughout the mass; or

(b) having a brightness of 60 % or more, and

1. a caliper of 225 micrometres (microns) or less, or
2. a 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 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

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

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

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

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

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

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

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

- (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
- (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
- (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
- (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

- (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
- (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

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

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

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

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

Subheading Notes.

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

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

- 2.- For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications :

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

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

- 3.- For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50 % relative humidity, at 23 °C.

- 4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50 % relative humidity, at 23 °C.

- 5.- Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m²/g.
- 6.- For the purposes of subheading 4805.30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa·m²/g.
- 7.- For the purposes of subheading 4810.22, “light-weight coated paper” means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excsie	Overage	
48.01	4801.00.00.00	Newsprint, in rolls or sheets.	0.0%	10%			kg
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.					
	4802.10.00.00	- Hand-made paper and paperboard	10.0%	10%			kg
	4802.20.00.00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	10.0%	10%			kg
	4802.40.00.00	- Wallpaper base	10.0%	10%			kg
		- 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 :	10.0%	10%			kg
	4802.54.00.00	-- Weighing less than 40 g/m ²	10.0%	10%			kg
		-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls:					
	4802.55.10.00	--- Of a width not exceeding 150mm	10.0%	10%			kg
	4802.55.90.00	--- Other	10.0%	10%			kg
		-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:					
	4802.56.10.00	--- Carbonising base paper	10.0%	10%			kg
	4802.56.90.00	--- Other	15.0%	10%			kg
	4802.57.00.00	-- Other, weighing 40 g/m ² or more but not more than 150 g/m ²	10.0%	10%			kg
	4802.58.00.00	-- Weighing more than 150 g/m ²	10.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
48.03		- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :					
		-- In rolls:					
	4802.61.10.00	--- Of a width not exceeding 150mm	10.0%	10%			kg
	4802.61.90.00	--- Other	10.0%	10%			kg
		-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:					
	4802.62.10.00	--- Carbonising base paper	10.0%	10%			kg
	4802.62.90.00	--- Other	15.0%	10%			kg
		-- Other:					
	4802.69.10.00	--- Carbonising base paper	10.0%	10%			kg
	4802.69.90.00	--- Other	15.0%	10%			kg
	4803.00.00.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.					
			10.0%	10%			kg
		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.					
		- Kraftliner :					
48.04	4804.11.00.00	-- Unbleached	10.0%	10%			kg
	4804.19.00.00	-- Other	10.0%	10%			kg
		- Sack kraft paper :					
	4804.21.00.00	-- Unbleached	10.0%	10%			kg
	4804.29.00.00	-- Other	10.0%	10%			kg
		- Other kraft paper and paperboard weighing 150 g/m ² or less :					
	4804.31.00.00	-- Unbleached	10.0%	10%			kg
	4804.39.00.00	-- Other	10.0%	10%			kg
		- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :					
	4804.41.00.00	-- Unbleached	10.0%	10%			kg
	4804.42.00.00	-- 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					
			10.0%	10%			kg
	4804.49.00.00	-- Other	10.0%	10%			kg
		- Other kraft paper and paperboard weighing 225 g/m ² or more :					
	4804.51.00.00	-- Unbleached	10.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
48.05	4804.52.00.00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process					
	4804.59.00.00	-- Other	10.0%	10%			kg
		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	10.0%	10%			kg
		- Fluting paper :					
	4805.11.00.00	-- Semi-chemical fluting paper	10.0%	10%			kg
	4805.12.00.00	-- Straw fluting paper	10.0%	10%			kg
	4805.19.00.00	-- Other	10.0%	10%			kg
		- Testliner (recycled liner board) :					
	4805.24.00.00	-- Weighing 150 g/m ² or less	10.0%	10%			kg
	4805.25.00.00	-- Weighing more than 150 g/m ²	10.0%	10%			kg
	4805.30.00.00	- Sulphite wrapping paper	10.0%	10%			kg
	4805.40.00.00	- Filter paper and paperboard	10.0%	10%			kg
	4805.50.00.00	- Felt paper and paperboard	10.0%	10%			kg
		- Other :					
	4805.91.00.00	-- Weighing 150 g/m ² or less	10.0%	10%			kg
48.06	4805.92.00.00	-- Weighing more than 150 g/m ² but less than 225 g/m ²	10.0%	10%			kg
	4805.93.00.00	-- Weighing 225 g/m ² or more	10.0%	10%			kg
		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.					
	4806.10.00.00	- Vegetable parchment	10.0%	10%			kg
	4806.20.00.00	- Greaseproof papers	10.0%	10%			kg
	4806.30.00.00	- Tracing papers	10.0%	10%			kg
	4806.40.00.00	- Glassine and other glazed transparent or translucent papers	10.0%	10%			kg
	4807.00.00.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	10.0%	10%			kg
		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.	10.0%	10%			kg
	4808.10.00.00	- Corrugated paper and paperboard, whether or not perforated	10.0%	10%			kg
	4808.40.00.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	10.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
48.09	4808.90.00.00	- Other 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.	10.0%	10%			kg
	4809.20.00.00	- Self-copy paper	10.0%	10%			kg
48.10	4809.90.00.00	- Other 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.	10.0%	10%			kg
		- 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 :					
		-- In rolls:					
	4810.13.10.00	--- Printed	10.0%	10%			kg
	4810.13.90.00	--- Other	10.0%	10%			kg
	4810.14.00.00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state					
			15.0%	10%			kg
	4810.19.00.00	-- Other	15.0%	10%			kg
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :					
		-- Light-weight coated paper:					
	4810.22.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	10.0%	10%			kg
	4810.22.90.00	--- Other	10.0%	10%			kg
		-- Other:					
	4810.29.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	10.0%	10%			kg
	4810.29.90.00	--- Other	10.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
48.11		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :					
		-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less:					
	4810.31.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	10.0%	10%			kg
	4810.31.90.00	--- Other	10.0%	10%			kg
		-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² :					
	4810.32.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	10.0%	10%			kg
	4810.32.90.00	--- Other	10.0%	10%			kg
		-- Other:					
	4810.39.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	10.0%	10%			kg
	4810.39.90.00	--- Other	10.0%	10%			kg
		- Other paper and paperboard :					
		-- Multi-ply:					
	4810.92.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	10.0%	10%			kg
	4810.92.90.00	--- Other	10.0%	10%			kg
		-- Other:					
	4810.99.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	10.0%	10%			kg
	4810.99.90.00	--- Other	10.0%	10%			kg
		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excsie	Overage	
		- Tarred, bituminised or asphalted paper and paperboard:					
	4811.10.10.00	-- Floor covering on a base of paper or of paperboard, whether or not cut to size	10.0%	10%			kg
	4811.10.90.00	-- Other	10.0%	10%			kg
		- Gummed or adhesive paper and paperboard :					
		-- Self-adhesive:					
	4811.41.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	10.0%	10%			kg
	4811.41.90.00	--- Other	10.0%	10%			kg
		-- Other:					
	4811.49.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	10.0%	10%			kg
	4811.49.90.00	--- Other	10.0%	10%			kg
		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :					
		-- Bleached, weighing more than 150 g/m²:					
	4811.51.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state (excluding floor covering	10.0%	10%			kg
	4811.51.20.00	--- Floor covering on a base of paper or of paperboard, whether or not cut to size	15.0%	10%			kg
	4811.51.90.00	--- Other	10.0%	10%			kg
		-- Other:					
	4811.59.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state (excluding floor covering	10.0%	10%			kg
	4811.59.20.00	--- Floor covering on a base of paper or of paperboard, whether or not cut to size	15.0%	10%			kg
	4811.59.90.00	--- Other	10.0%	10%			kg
		- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:					
	4811.60.10.00	-- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state (excluding floor covering	10.0%	10%			kg
	4811.60.20.00	-- Floor covering on a base of paper or of paperboard, whether or not cut to size	15.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
48.12	4811.60.90.00	-- Other	10.0%	10%			kg
		- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:					
	4811.90.10.00	-- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state (excluding floor covering	10.0%	10%			kg
	4811.90.20.00	-- Floor covering on a base of paper or of paperboard, whether or not cut to size	15.0%	10%			kg
	4811.90.90.00	-- Other	10.0%	10%			kg
	4812.00.00.00	Filter blocks, slabs and plates, of paper pulp.	10.0%	10%			kg
		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.					
	4813.10.00.00	- In the form of booklets or tubes	10.0%	10%			kg
	4813.20.00.00	- In rolls of a width not exceeding 5 cm	10.0%	10%			kg
	4813.90.00.00	- Other	10.0%	10%			kg
48.14		Wallpaper and similar wall coverings; window transparencies of paper.					
	4814.20.00.00	- 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	15.0%	10%			kg
	4814.90.00.00	- Other	15.0%	10%			kg
[48.15]							
48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.					
	4816.20.00.00	- Self-copy paper	10.0%	10%			kg
48.17	4816.90.00.00	- Other	10.0%	10%			kg
		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.					
	4817.10.00.00	- Envelopes	15.0%	10%			kg
	4817.20.00.00	- Letter cards, plain postcards and correspondence cards	15.0%	10%			kg
	4817.30.00.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	15.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
48.18		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.					
	4818.10.00.00	- Toilet paper	15.0%	10%			kg
	4818.20.00.00	- Handkerchiefs, cleansing or facial tissues and towels	15.0%	10%			kg
	4818.30.00.00	- Tablecloths and serviettes	15.0%	10%			kg
	4818.50.00.00	- Articles of apparel and clothing accessories	15.0%	10%			kg
	4818.90.00.00	- Other	15.0%	10%			kg
48.19		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.					
	4819.10.00.00	- Cartons, boxes and cases, of corrugated paper or paperboard	5.0%	10%			kg
		- Folding cartons, boxes and cases, of non-corrugated paper or paperboard:					
	4819.20.10.00	-- Cartons and boxes lined with polypropylene film	5.0%	10%			kg
	4819.20.90.00	-- Other	15.0%	10%			kg
	4819.30.00.00	- Sacks and bags, having a base of a width of 40 cm or more	15.0%	10%			kg
	4819.40.00.00	- Other sacks and bags, including cones	15.0%	10%			kg
	4819.50.00.00	- Other packing containers, including record sleeves	15.0%	10%			kg
	4819.60.00.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	15.0%	10%			kg
48.20		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
48.21	4820.10.00.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	15.0%	10%			kg
	4820.20.00.00	- Exercise books	15.0%	10%			kg
	4820.30.00.00	- Binders (other than book covers), folders and file covers	15.0%	10%			kg
	4820.40.00.00	- Manifold business forms and interleaved carbon sets	15.0%	10%			kg
	4820.50.00.00	- Albums for samples or for collections	15.0%	10%			kg
		- Other:					
	4820.90.10.00	-- Other articles of stationery	15.0%	10%			kg
	4820.90.90.00	-- Other	10.0%	10%			kg
		Paper or paperboard labels of all kinds, whether or not printed.					
	4821.10.00.00	- Printed	10.0%	10%			kg
48.22	4821.90.00.00	- Other	10.0%	10%			kg
48.23		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).					
	4822.10.00.00	- Of a kind used for winding textile yarn	5.0%	10%			kg
	4822.90.00.00	- Other	5.0%	10%			kg
		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.					
	4823.20.00.00	- Filter paper and paperboard	10.0%	10%			kg
	4823.40.00.00	- Rolls, sheets and dials, printed for self-recording apparatus	15.0%	10%			kg
		- Trays, dishes, plates, cups and the like, of paper or paperboard :					
	4823.61.00.00	-- Of bamboo	15.0%	10%			kg
	4823.69.00.00	-- Other	15.0%	10%			kg
	4823.70.00.00	- Moulded or pressed articles of paper pulp	15.0%	10%			kg
	4823.90.00.00	- Other	15.0%	10%			kg

Chapter 49

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

Notes.

1.- This Chapter does not cover :

- (a) Photographic negatives or positives on transparent bases (Chapter 37);
- (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
- (c) Playing cards or other goods of Chapter 95; or

- (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
- 2.- For the purposes of Chapter 49, the term “printed” also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
- 3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
- 4.- Heading 49.01 also covers :
- A 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;
 - A pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.
- However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.
- 5.- Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
- 6.- For the purposes of heading 49.03, the expression “children's picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.					
	4901.10.00.00	- In single sheets, whether or not folded	0.0%	10%			kg
		- Other :					
	4901.91.00.00	-- Dictionaries and encyclopaedias, and serial instalments thereof	0.0%	10%			kg
		-- Other:					
	4901.99.10.00	--- Scientific or school printed books, brochures, leaflets and similar printed matter	0.0%	10%			kg
	4901.99.90.00	--- Other	0.0%	10%			kg
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.					
	4902.10.00.00	- Appearing at least four times a week	0.0%	10%			kg
	4902.90.00.00	- Other	0.0%	10%			kg
49.03	4903.00.00.00	Children's picture, drawing or colouring books.	0.0%	10%			kg
49.04	4904.00.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	0.0%	10%			kg
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.					
	4905.10.00.00	- Globes	0.0%	10%			kg
		- Other :					
	4905.91.00.00	-- In book form	0.0%	10%			kg
	4905.99.00.00	-- Other	0.0%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
49.06	4906.00.00.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	0.0%	10%			kg
49.07	4907.00.00.00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	0.0%	10%			kg
49.08		Transfers (decalcomanias).					
	4908.10.00.00	- Transfers (decalcomanias), vitrifiable	15.0%	10%			kg
	4908.90.00.00	- Other	15.0%	10%			kg
49.09	4909.00.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	15.0%	10%			kg
49.10	4910.00.00.00	Calendars of any kind, printed, including calendar blocks.	15.0%	10%			kg
49.11		Other printed matter, including printed pictures and photographs.					
	4911.10.00.00	- Trade advertising material, commercial catalogues and the like	15.0%	10%			kg
		- Other :					
	4911.91.00.00	-- Pictures, designs and photographs	15.0%	10%			kg
		-- Other:					
	4911.99.10.00	--- Printed matter for administrative use	15.0%	10%			kg
		--- Other:					
	4911.99.91.00	---- Telephone recharge cards	15.0%	10%			kg
	4911.99.99.00	---- Other	15.0%	10%			kg

Section XI

TEXTILES AND TEXTILE ARTICLES

Notes.

1.- This Section does not cover :

- Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
- Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- Cotton linters or other vegetable materials of Chapter 14;
- Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;

- (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
 - (f) Sensitised textiles of headings 37.01 to 37.04;
 - (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
 - (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
 - (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
 - (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
 - (l) Articles of textile materials of heading 42.01 or 42.02;
 - (m) Products or articles of Chapter 48 (for example, cellulose wadding);
 - (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - (o) Hair-nets or other headgear or parts thereof of Chapter 65;
 - (p) Goods of Chapter 67;
 - (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
 - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - (s) Articles of Chapter 94 (for example, furniture, bedding, 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, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or
 - (v) Articles of Chapter 97.
- 2.- (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.
- When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.
- (B) For the purposes of the above rule :
- (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
 - (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
 - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.
- 3.- (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables" :
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
 - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax :
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
 - (d) Of coir, consisting of three or more plies;
 - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
 - (f) Reinforced with metal thread.

(B) Exceptions :

- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
- (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
- (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
- (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
- (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

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

- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding :
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
- (b) In balls, hanks or skeins of a weight not exceeding :
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;
- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.

(B) Exceptions :

- (a) Single yarn of any textile material, except :
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
- (b) Multiple (folded) or cabled yarn, unbleached :
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
- (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
- (d) Single, multiple (folded) or cabled yarn of any textile material :
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5.- For the purposes of headings 52.04, 54.01 and 55.08 the expression “sewing thread” means multiple (folded) or cabled yarn :

- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
- (b) Dressed for use as sewing thread; and
- (c) With a final “Z” twist.

6.- For the purposes of this Section, the expression “high tenacity yarn” means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following :

Single yarn of nylon or other polyamides, or of polyesters60 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 rayon27 cN/tex.

7.- For the purposes of this Section, the expression “made up” means :

- (a) Cut otherwise than into squares or rectangles;
- (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);

- (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
 - (d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
 - (e) Cut to size and having undergone a process of drawn thread work;
 - (f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
 - (g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
- 8.- For the purposes of Chapters 50 to 60 :
- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
 - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
- 9.- The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
- 10.- Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
- 11.- For the purposes of this Section, the expression “impregnated” includes “dipped”.
- 12.- For the purposes of this Section, the expression “polyamides” includes “aramids”.
- 13.- For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression “elastomeric yarn” means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
- 14.- Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “textile garments” means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

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 mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (d) to (h) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(ij) **Plain weave**

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

- 2.- (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.

(B) For the application of this rule :

- (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
- (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
- (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

Chapter 50

Silk

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overage	
50.01	5001.00.00.00	Silk-worm cocoons suitable for reeling.	10.0%	10%			kg
50.02	5002.00.00.00	Raw silk (not thrown).	10.0%	10%			kg
50.03	5003.00.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	10.0%	10%			kg
50.04	5004.00.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	10.0%	10%			kg
50.05	5005.00.00.00	Yarn spun from silk waste, not put up for retail sale.	10.0%	10%			kg
50.06	5006.00.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	15.0%	10%			kg
50.07		Woven fabrics of silk or of silk waste.					
	5007.10.00.00	- Fabrics of noil silk	15.0%	10%			kg
	5007.20.00.00	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	15.0%	10%			kg
	5007.90.00.00	- Other fabrics	15.0%	10%			kg

Chapter 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabric

Note.

1.- Throughout the Nomenclature :

- (a) "Wool" means the natural fibre grown by sheep or lambs;
- (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
51.01		Wool, not carded or combed.					
		- Greasy, including fleece-washed wool :					
	5101.11.00.00	-- Shorn wool	10.00%	10%			kg
	5101.19.00.00	-- Other	10.00%	10%			kg
		- Degreased, not carbonised :					
	5101.21.00.00	-- Shorn wool	10.00%	10%			kg
	5101.29.00.00	-- Other	10.00%	10%			kg
	5101.30.00.00	- Carbonised	10.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
51.02		Fine or coarse animal hair, not carded or combed.					
		- Fine animal hair :					
	5102.11.00.00	-- Of Kashmir (cashmere) goats	10.00%	10%			kg
	5102.19.00.00	-- Other	10.00%	10%			kg
	5102.20.00.00	- Coarse animal hair	10.00%	10%			kg
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.					
	5103.10.00.00	- Noils of wool or of fine animal hair	10.00%	10%			kg
	5103.20.00.00	- Other waste of wool or of fine animal hair	10.00%	10%			kg
	5103.30.00.00	- Waste of coarse animal hair	10.00%	10%			kg
51.04	5104.00.00.00	Garnetted stock of wool or of fine or coarse animal hair.	10.00%	10%			kg
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).					
	5105.10.00.00	- Carded wool	10.00%	10%			kg
		- Wool tops and other combed wool :					
	5105.21.00.00	-- Combed wool in fragments	10.00%	10%			kg
	5105.29.00.00	-- Other	10.00%	10%			kg
		- Fine animal hair, carded or combed :					
	5105.31.00.00	-- Of Kashmir (cashmere) goats	10.00%	10%			kg
	5105.39.00.00	-- Other	10.00%	10%			kg
	5105.40.00.00	- Coarse animal hair, carded or combed	10.00%	10%			kg
51.06		Yarn of carded wool, not put up for retail sale.					
	5106.10.00.00	- Containing 85 % or more by weight of wool	10.00%	10%			kg
	5106.20.00.00	- Containing less than 85 % by weight of wool	10.00%	10%			kg
51.07		Yarn of combed wool, not put up for retail sale.					
	5107.10.00.00	- Containing 85 % or more by weight of wool	10.00%	10%			kg
	5107.20.00.00	- Containing less than 85 % by weight of wool	10.00%	10%			kg
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.					
	5108.10.00.00	- Carded	10.00%	10%			kg
	5108.20.00.00	- Combed	10.00%	10%			kg
51.09		Yarn of wool or of fine animal hair, put up for retail sale.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
51.10	5109.10.00.00	- Containing 85 % or more by weight of wool or of fine animal hair	15.00%	10%			kg
	5109.90.00.00	- Other	15.00%	10%			kg
51.11	5110.00.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	10.00%	10%			kg
51.12		Woven fabrics of carded wool or of carded fine animal hair.					
		- Containing 85 % or more by weight of wool or of fine animal hair :					
	5111.11.00.00	-- Of a weight not exceeding 300 g/m ²	10.00%	10%			kg
	5111.19.00.00	-- Other	10.00%	10%			kg
	5111.20.00.00	- Other, mixed mainly or solely with man-made filaments	10.00%	10%			kg
	5111.30.00.00	- Other, mixed mainly or solely with man-made staple fibres	10.00%	10%			kg
	5111.90.00.00	- Other	10.00%	10%			kg
		Woven fabrics of combed wool or of combed fine animal hair.					
		- Containing 85 % or more by weight of wool or of fine animal hair :					
	5112.11.00.00	-- Of a weight not exceeding 200 g/m ²	10.00%	10%			kg
	5112.19.00.00	-- Other	10.00%	10%			kg
	5112.20.00.00	- Other, mixed mainly or solely with man-made filaments	10.00%	10%			kg
51.13	5112.30.00.00	- Other, mixed mainly or solely with man-made staple fibres	10.00%	10%			kg
	5112.90.00.00	- Other	10.00%	10%			kg
	5113.00.00.00	Woven fabrics of coarse animal hair or of horsehair.	10.00%	10%			kg

Chapter 52

Cotton**Subheading Note.**

1.- For the purposes of subheadings 5209.42 and 5211.42, the expression “denim” means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
52.01		Cotton, not carded or combed.					
	5201.00.10.00	- Not ginned	5.00%	10%			kg
	5201.00.90.00	- Other	5.00%	10%			kg
52.02		Cotton waste (including yarn waste and garnetted stock).					
	5202.10.00.00	- Yarn waste (including thread waste)	5.00%	10%			kg
		- Other :					
	5202.91.00.00	-- Garnetted stock	5.00%	10%			kg
	5202.99.00.00	-- Other	5.00%	10%			kg
52.03		Cotton, carded or combed.					
	5203.00.10.00	- Carded	5.00%	10%			kg
	5203.00.20.00	- Combed	5.00%	10%			kg
52.04		Cotton sewing thread, whether or not put up for retail sale.					
		- Not put up for retail sale :					
	5204.11.00.00	-- Containing 85 % or more by weight of cotton	5.00%	10%			kg
	5204.19.00.00	-- Other	5.00%	10%			kg
	5204.20.00.00	- Put up for retail sale	5.00%	10%			kg
52.05		Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.					
		- Single yarn, of uncombed fibres :					
	5205.11.00.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5.00%	10%			kg
	5205.12.00.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5.00%	10%			kg
	5205.13.00.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5.00%	10%			kg
	5205.14.00.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
	5205.15.00.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	5.00%	10%			kg
	5205.21.00.00	- Single yarn, of combed fibres : -- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5.00%	10%			kg
	5205.22.00.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5.00%	10%			kg
	5205.23.00.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5.00%	10%			kg
	5205.24.00.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5.00%	10%			kg
	5205.26.00.00	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5.00%	10%			kg
	5205.27.00.00	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5.00%	10%			kg
	5205.28.00.00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	5.00%	10%			kg
	5205.31.00.00	- 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)	5.00%	10%			kg
	5205.32.00.00	-- 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)	5.00%	10%			kg
	5205.33.00.00	-- 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)	5.00%	10%			kg
	5205.34.00.00	-- 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)	5.00%	10%			kg
	5205.35.00.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
52.06	5205.41.00.00	- 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)	5.00%	10%			kg
	5205.42.00.00	-- 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)	5.00%	10%			kg
	5205.43.00.00	-- 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)	5.00%	10%			kg
	5205.44.00.00	-- 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)	5.00%	10%			kg
	5205.46.00.00	-- 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)	5.00%	10%			kg
	5205.47.00.00	-- 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)	5.00%	10%			kg
	5205.48.00.00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5.00%	10%			kg
		Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.					
	5206.11.00.00	- Single yarn, of uncombed fibres : -- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5.00%	10%			kg
	5206.12.00.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5.00%	10%			kg
	5206.13.00.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5.00%	10%			kg
	5206.14.00.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5.00%	10%			kg
			5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
	5206.15.00.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	5.00%	10%			kg
	5206.21.00.00	- Single yarn, of combed fibres : -- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5.00%	10%			kg
	5206.22.00.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5.00%	10%			kg
	5206.23.00.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5.00%	10%			kg
	5206.24.00.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5.00%	10%			kg
	5206.25.00.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	5.00%	10%			kg
	5206.31.00.00	- 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)	5.00%	10%			kg
	5206.32.00.00	-- 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)	5.00%	10%			kg
	5206.33.00.00	-- 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)	5.00%	10%			kg
	5206.34.00.00	-- 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)	5.00%	10%			kg
	5206.35.00.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5.00%	10%			kg
	5206.41.00.00	- 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)	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
52.07	5206.42.00.00	-- 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)	5.00%	10%			kg
	5206.43.00.00	-- 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)	5.00%	10%			kg
	5206.44.00.00	-- 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)	5.00%	10%			kg
	5206.45.00.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5.00%	10%			kg
		Cotton yarn (other than sewing thread) put up for retail sale.					
52.08	5207.10.00.00	- Containing 85 % or more by weight of cotton - Other:	5.00%	10%			kg
	5207.90.10.00	-- Fishing yarn	5.00%	10%			kg
	5207.90.90.00	-- Other	5.00%	10%			kg
		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m2.					
		- Unbleached :					
	5208.11.00.00	-- Plain weave, weighing not more than 100 g/m2	10.00%	10%			kg
	5208.12.00.00	-- Plain weave, weighing more than 100 g/m2	10.00%	10%			kg
	5208.13.00.00	-- 3-thread or 4-thread twill, including cross twill	10.00%	10%			kg
	5208.19.00.00	-- Other fabrics	10.00%	10%			kg
		- Bleached :					
	5208.21.00.00	-- Plain weave, weighing not more than 100 g/m2	10.00%	10%			kg
	5208.22.00.00	-- Plain weave, weighing more than 100 g/m2	10.00%	10%			kg
	5208.23.00.00	-- 3-thread or 4-thread twill, including cross twill	10.00%	10%			kg
		-- Other fabrics:					
	5208.29.10.00	--- Dimity, damasks and the like	10.00%	10%			kg
	5208.29.90.00	--- Other	10.00%	10%			kg
		- Dyed :					
	5208.31.00.00	-- Plain weave, weighing not more than 100 g/m2	10.00%	10%			kg
	5208.32.00.00	-- Plain weave, weighing more than 100 g/m2	10.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
52.09	5208.33.00.00	-- 3-thread or 4-thread twill, including cross twill -- Other fabrics:	10.00%	10%			kg
	5208.39.10.00	--- Dimity, damasks and the like	10.00%	10%			kg
	5208.39.90.00	--- Other	10.00%	10%			kg
		- Of yarns of different colours :					
	5208.41.00.00	-- Plain weave, weighing not more than 100 g/m2	10.00%	10%			kg
	5208.42.00.00	-- Plain weave, weighing more than 100 g/m2	10.00%	10%			kg
	5208.43.00.00	-- 3-thread or 4-thread twill, including cross twill	10.00%	10%			kg
	5208.49.00.00	-- Other fabrics	10.00%	10%			kg
		- Printed :					
		-- Plain weave, weighing not more than 100 g/m2:					
	5208.51.10.00	--- Obtained by wax-based printing process	10.00%	10%			kg
	5208.51.90.00	--- Obtained by other printing process	10.00%	10%			kg
		-- Plain weave, weighing more than 100 g/m2 :					
	5208.52.10.00	--- Obtained by wax-based printing process	10.00%	10%			kg
	5208.52.90.00	--- Obtained by other printing process	10.00%	10%			kg
	5208.59.00.00	-- Other fabrics	10.00%	10%			kg
		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m2.					
		- Unbleached :					
	5209.11.00.00	-- Plain weave	10.00%	10%			kg
	5209.12.00.00	-- 3-thread or 4-thread twill, including cross twill	10.00%	10%			kg
	5209.19.00.00	-- Other fabrics	10.00%	10%			kg
		- Bleached :					
	5209.21.00.00	-- Plain weave	10.00%	10%			kg
	5209.22.00.00	-- 3-thread or 4-thread twill, including cross twill	10.00%	10%			kg
		-- Other fabrics:					
	5209.29.10.00	--- Dimity, damasks and the like	10.00%	10%			kg
	5209.29.90.00	--- Other	10.00%	10%			kg
		- Dyed :					
	5209.31.00.00	-- Plain weave	10.00%	10%			kg
	5209.32.00.00	-- 3-thread or 4-thread twill, including cross twill	10.00%	10%			kg
		-- Other fabrics:					
	5209.39.10.00	--- Dimity, damasks and the like	10.00%	10%			kg
	5209.39.90.00	--- Other	10.00%	10%			kg
		- Of yarns of different colours :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
52.10	5209.41.00.00	-- Plain weave	10.00%	10%			kg
	5209.42.00.00	-- Denim	10.00%	10%			kg
	5209.43.00.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	10.00%	10%			kg
	5209.49.00.00	-- Other fabrics	10.00%	10%			kg
		- Printed :					
		-- Plain weave:					
	5209.51.10.00	--- Obtained by wax-based printing process	10.00%	10%			kg
	5209.51.90.00	--- Obtained by other printing process	10.00%	10%			kg
	5209.52.00.00	-- 3-thread or 4-thread twill, including cross twill	10.00%	10%			kg
	5209.59.00.00	-- Other fabrics	10.00%	10%			kg
		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2.					
		- Unbleached :					
	5210.11.00.00	-- Plain weave	10.00%	10%			kg
	5210.19.00.00	-- Other fabrics	10.00%	10%			kg
		- Bleached :					
	5210.21.00.00	-- Plain weave	10.00%	10%			kg
	5210.29.00.00	-- Other fabrics	10.00%	10%			kg
		- Dyed :					
	5210.31.00.00	-- Plain weave	10.00%	10%			kg
	5210.32.00.00	-- 3-thread or 4-thread twill, including cross twill	10.00%	10%			kg
52.11	5210.39.00.00	-- Other fabrics	10.00%	10%			kg
		- Of yarns of different colours :					
	5210.41.00.00	-- Plain weave	10.00%	10%			kg
	5210.49.00.00	-- Other fabrics	10.00%	10%			kg
		- Printed :					
		-- Plain weave:					
	5210.51.10.00	--- Obtained by wax-based printing process	10.00%	10%			kg
	5210.51.90.00	--- Obtained by other printing process	10.00%	10%			kg
	5210.59.00.00	-- Other fabrics	10.00%	10%			kg
		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2.					
		- Unbleached :					
	5211.11.00.00	-- Plain weave	10.00%	10%			kg
	5211.12.00.00	-- 3-thread or 4-thread twill, including cross twill	10.00%	10%			kg
	5211.19.00.00	-- Other fabrics	10.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
52.12	5211.20.00.00	- Bleached	10.00%	10%			kg
		- Dyed :					
	5211.31.00.00	-- Plain weave	10.00%	10%			kg
	5211.32.00.00	-- 3-thread or 4-thread twill, including cross twill	10.00%	10%			kg
	5211.39.00.00	-- Other fabrics	10.00%	10%			kg
		- Of yarns of different colours :					
	5211.41.00.00	-- Plain weave	10.00%	10%			kg
	5211.42.00.00	-- Denim	10.00%	10%			kg
	5211.43.00.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	10.00%	10%			kg
	5211.49.00.00	-- Other fabrics	10.00%	10%			kg
		- Printed :					
		-- Plain weave:					
	5211.51.10.00	--- Obtained by wax-based printing process	10.00%	10%			kg
	5211.51.90.00	--- Obtained by other printing process	10.00%	10%			kg
	5211.52.00.00	-- 3-thread or 4-thread twill, including cross twill	10.00%	10%			kg
	5211.59.00.00	-- Other fabrics	10.00%	10%			kg
		Other woven fabrics of cotton.					
		- Weighing not more than 200 g/m2 :					
	5212.11.00.00	-- Unbleached	10.00%	10%			kg
	5212.12.00.00	-- Bleached	10.00%	10%			kg
	5212.13.00.00	-- Dyed	10.00%	10%			kg
	5212.14.00.00	-- Of yarns of different colours	10.00%	10%			kg
	5212.15.00.00	-- Printed	10.00%	10%			kg
		- Weighing more than 200 g/m2 :					
	5212.21.00.00	-- Unbleached	10.00%	10%			kg
	5212.22.00.00	-- Bleached	10.00%	10%			kg
	5212.23.00.00	-- Dyed	10.00%	10%			kg
	5212.24.00.00	-- Of yarns of different colours	10.00%	10%			kg
	5212.25.00.00	-- Printed	10.00%	10%			kg

**Other vegetable textile fibres;
paper yarn and woven fabrics of paper yarn**

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).					
	5301.10.00.00	- Flax, raw or retted	5.00%	10%			kg
	5301.21.00.00	- Flax, broken, scutched, hackled or otherwise processed, but not spun :	5.00%	10%			kg
	5301.29.00.00	-- Broken or scutched	5.00%	10%			kg
	5301.30.00.00	-- Other	5.00%	10%			kg
53.02		True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).					
	5302.10.00.00	- Flax tow and waste	5.00%	10%			kg
	5302.90.00.00	- True hemp, raw or retted	5.00%	10%			kg
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).					
	5303.10.00.00	- Other	5.00%	10%			kg
	5303.90.00.00	- Jute and other textile bast fibres, raw or retted	5.00%	10%			kg
[53.04]		Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).					
53.05	5305.00.00.00	- Other	5.00%	10%			kg
53.06		Flax yarn.					
	5306.10.00.00	- Single	5.00%	10%			kg
	5306.20.00.00	- Multiple (folded) or cabled	5.00%	10%			kg
53.07		Yarn of jute or of other textile bast fibres of heading 53.03.					
	5307.10.00.00	- Single	5.00%	10%			kg
	5307.20.00.00	- Multiple (folded) or cabled	5.00%	10%			kg
53.08		Yarn of other vegetable textile fibres; paper yarn.					
	5308.10.00.00	- Coir yarn	5.00%	10%			kg
	5308.20.00.00	- True hemp yarn	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
53.09	5308.90.10.00	- Other: -- Sisal yarn or of other vegetable textile fibres of the genus Agave	5.00%	10%			kg
	5308.90.90.00	-- Other Woven fabrics of flax.	5.00%	10%			kg
	5309.11.00.00	- Containing 85 % or more by weight of flax : -- Unbleached or bleached	5.00%	10%			kg
	5309.19.00.00	-- Other - Containing less than 85 % by weight of flax :	5.00%	10%			kg
53.10	5309.21.00.00	-- Unbleached or bleached	5.00%	10%			kg
	5309.29.00.00	-- Other Woven fabrics of jute or of other textile bast fibres of heading 53.03.	5.00%	10%			kg
	5310.10.00.00	- Unbleached	5.00%	10%			kg
53.11	5310.90.00.00	- Other	5.00%	10%			kg
	5311.00.00.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	5.00%	10%			kg

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 :

- By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or
- By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms “synthetic” and “artificial”, used in relation to fibres, mean : synthetic : fibres as defined at (a); artificial : fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

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

2.- Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.					
	5401.10.00.00	- Of synthetic filaments	10.00%	10%			kg
	5401.20.10.00	- Of artificial filaments: -- Put up for retail sale	10.00%	10%			kg
	5401.20.90.00	-- Other	10.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.					
		- High tenacity yarn of nylon or other polyamides, whether or not textured :					
	5402.11.00.00	-- Of aramids	10.00%	10%			kg
		-- Other:					
	5402.19.10.00	--- Of nylon	10.00%	10%			kg
	5402.19.90.00	--- Other	10.00%	10%			kg
	5402.20.00.00	- High tenacity yarn of polyesters, whether or not textured	10.00%	10%			kg
		- Textured yarn :					
	5402.31.00.00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	10.00%	10%			kg
	5402.32.00.00	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	10.00%	10%			kg
	5402.33.00.00	-- Of polyesters	10.00%	10%			kg
	5402.34.00.00	-- Of polypropylene	10.00%	10%			kg
	5402.39.00.00	-- Other	10.00%	10%			kg
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :					
	5402.44.00.00	-- Elastomeric	10.00%	10%			kg
	5402.45.00.00	-- Other, of nylon or other polyamides	10.00%	10%			kg
	5402.46.00.00	-- Other, of polyesters, partially oriented	10.00%	10%			kg
	5402.47.00.00	-- Other, of polyesters	10.00%	10%			kg
	5402.48.00.00	-- Other, of polypropylene	10.00%	10%			kg
	5402.49.00.00	-- Other	10.00%	10%			kg
		- Other yarn, single, with a twist exceeding 50 turns per metre :					
	5402.51.00.00	-- Of nylon or other polyamides	10.00%	10%			kg
	5402.52.00.00	-- Of polyesters	10.00%	10%			kg
	5402.53.00.00	-- Of polypropylene	10.00%	10%			kg
	5402.59.00.00	-- Other	10.00%	10%			kg
		- Other yarn, multiple (folded) or cabled :					
	5402.61.00.00	-- Of nylon or other polyamides	10.00%	10%			kg
	5402.62.00.00	-- Of polyesters	10.00%	10%			kg
	5402.63.00.00	-- Of polypropylene	10.00%	10%			kg
	5402.69.00.00	-- Other	10.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.					
	5403.10.00.00	- High tenacity yarn of viscose rayon	10.00%	10%			kg
		- Other yarn, single :					
	5403.31.00.00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	10.00%	10%			kg
	5403.32.00.00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	10.00%	10%			kg
	5403.33.00.00	-- Of cellulose acetate	10.00%	10%			kg
	5403.39.00.00	-- Other	10.00%	10%			kg
		- Other yarn, multiple (folded) or cabled :					
	5403.41.00.00	-- Of viscose rayon	10.00%	10%			kg
	5403.42.00.00	-- Of cellulose acetate	10.00%	10%			kg
	5403.49.00.00	-- Other	10.00%	10%			kg
54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.					
		- Monofilament :					
	5404.11.00.00	-- Elastomeric	10.00%	10%			kg
	5404.12.00.00	-- Other, of polypropylene	10.00%	10%			kg
	5404.19.00.00	-- Other	10.00%	10%			kg
	5404.90.00.00	- Other	10.00%	10%			kg
54.05	5405.00.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.					
54.06	5406.00.00.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	10.00%	10%			kg
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	10.00%	10%			kg
	5407.10.00.00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	10.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
		- Woven fabrics obtained from strip or the like:					
	5407.20.10.00	-- Polypropylene fabrics, of the type used as carpet backing	10.00%	10%			kg
	5407.20.90.00	-- Other	10.00%	10%			kg
	5407.30.00.00	- Fabrics specified in Note 9 to Section XI	10.00%	10%			kg
		- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :					
	5407.41.00.00	-- Unbleached or bleached	10.00%	10%			kg
	5407.42.00.00	-- Dyed	10.00%	10%			kg
	5407.43.00.00	-- Of yarns of different colours	10.00%	10%			kg
	5407.44.00.00	-- Printed	10.00%	10%			kg
		- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments :					
	5407.51.00.00	-- Unbleached or bleached	10.00%	10%			kg
	5407.52.00.00	-- Dyed	10.00%	10%			kg
	5407.53.00.00	-- Of yarns of different colours	10.00%	10%			kg
	5407.54.00.00	-- Printed	10.00%	10%			kg
		- Other woven fabrics, containing 85 % or more by weight of polyester filaments :					
	5407.61.00.00	-- Containing 85 % or more by weight of non-textured polyester filaments	10.00%	10%			kg
	5407.69.00.00	-- Other	10.00%	10%			kg
		- Other woven fabrics, containing 85 % or more by weight of synthetic filaments :					
	5407.71.00.00	-- Unbleached or bleached	10.00%	10%			kg
	5407.72.00.00	-- Dyed	10.00%	10%			kg
	5407.73.00.00	-- Of yarns of different colours	10.00%	10%			kg
	5407.74.00.00	-- Printed	10.00%	10%			kg
		- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton :					
	5407.81.00.00	-- Unbleached or bleached	10.00%	10%			kg
	5407.82.00.00	-- Dyed	10.00%	10%			kg
	5407.83.00.00	-- Of yarns of different colours	10.00%	10%			kg
	5407.84.00.00	-- Printed	10.00%	10%			kg
		- Other woven fabrics :					
	5407.91.00.00	-- Unbleached or bleached	10.00%	10%			kg
	5407.92.00.00	-- Dyed	10.00%	10%			kg
	5407.93.00.00	-- Of yarns of different colours	10.00%	10%			kg
	5407.94.00.00	-- Printed	10.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.					
	5408.10.00.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	10.00%	10%			kg
		- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like :					
	5408.21.00.00	-- Unbleached or bleached	10.00%	10%			kg
	5408.22.00.00	-- Dyed	10.00%	10%			kg
	5408.23.00.00	-- Of yarns of different colours	10.00%	10%			kg
	5408.24.00.00	-- Printed	10.00%	10%			kg
		- Other woven fabrics :					
	5408.31.00.00	-- Unbleached or bleached	10.00%	10%			kg
	5408.32.00.00	-- Dyed	10.00%	10%			kg
	5408.33.00.00	-- Of yarns of different colours	10.00%	10%			kg
	5408.34.00.00	-- Printed	10.00%	10%			kg

Chapter 55
Man-made staple fibres

Note.

1.- Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :

- (a) Length of tow exceeding 2 m;
- (b) Twist less than 5 turns per metre;
- (c) Measuring per filament less than 67 decitex;
- (d) Synthetic filament tow only : the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;
- (e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
55.01		Synthetic filament tow.					
	5501.10.00.00	- Of nylon or other polyamides	10.00%	10%			kg
	5501.20.00.00	- Of polyesters	10.00%	10%			kg
	5501.30.00.00	- Acrylic or modacrylic	10.00%	10%			kg
	5501.40.00.00	- Of polypropylene	10.00%	10%			kg
	5501.90.00.00	- Other	10.00%	10%			kg
55.02		Artificial filament tow.					
	5502.10.00.00	- Of cellulose acetate	10.00%	10%			kg
	5502.90.00.00	- Other	10.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.					
		- Of nylon or other polyamides :					
	5503.11.00.00	-- Of aramids	10.00%	10%			kg
	5503.19.00.00	-- Other	10.00%	10%			kg
	5503.20.00.00	- Of polyesters	10.00%	10%			kg
	5503.30.00.00	- Acrylic or modacrylic	10.00%	10%			kg
	5503.40.00.00	- Of polypropylene	10.00%	10%			kg
	5503.90.00.00	- Other	10.00%	10%			kg
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.					
	5504.10.00.00	- Of viscose rayon	10.00%	10%			kg
	5504.90.00.00	- Other	10.00%	10%			kg
55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres.					
	5505.10.00.00	- Of synthetic fibres	10.00%	10%			kg
	5505.20.00.00	- Of artificial fibres	10.00%	10%			kg
55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.					
	5506.10.00.00	- Of nylon or other polyamides	10.00%	10%			kg
	5506.20.00.00	- Of polyesters	10.00%	10%			kg
	5506.30.00.00	- Acrylic or modacrylic	10.00%	10%			kg
	5506.40.00.00	- Of polypropylene	10.00%	10%			kg
	5506.90.00.00	- Other	10.00%	10%			kg
55.07	5507.00.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	10.00%	10%			kg
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.					
	5508.10.00.00	- Of synthetic staple fibres	5.00%	10%			kg
	5508.20.00.00	- Of artificial staple fibres	5.00%	10%			kg
55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.					
		- Containing 85 % or more by weight of staple fibres of nylon or other polyamides :					
	5509.11.00.00	-- Single yarn	5.00%	10%			kg
	5509.12.00.00	-- Multiple (folded) or cabled yarn	5.00%	10%			kg
		- Containing 85 % or more by weight of polyester staple fibre :					
	5509.21.00.00	-- Single yarn	5.00%	10%			kg
	5509.22.00.00	-- Multiple (folded) or cabled yarn	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
55.10		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres :					
	5509.31.00.00	-- Single yarn	5.00%	10%			kg
	5509.32.00.00	-- Multiple (folded) or cabled yarn	5.00%	10%			kg
		- Other yarn, containing 85 % or more by weight of synthetic staple fibres :					
	5509.41.00.00	-- Single yarn	5.00%	10%			kg
	5509.42.00.00	-- Multiple (folded) or cabled yarn	5.00%	10%			kg
		- Other yarn, of polyester staple fibres :					
	5509.51.00.00	-- Mixed mainly or solely with artificial staple fibres	5.00%	10%			kg
	5509.52.00.00	-- Mixed mainly or solely with wool or fine animal hair	5.00%	10%			kg
	5509.53.00.00	-- Mixed mainly or solely with cotton	5.00%	10%			kg
	5509.59.00.00	-- Other	10.00%	10%			kg
		- Other yarn, of acrylic or modacrylic staple fibres :					
	5509.61.00.00	-- Mixed mainly or solely with wool or fine animal hair	10.00%	10%			kg
	5509.62.00.00	-- Mixed mainly or solely with cotton	10.00%	10%			kg
	5509.69.00.00	-- Other	10.00%	10%			kg
		- Other yarn :					
	5509.91.00.00	-- Mixed mainly or solely with wool or fine animal hair	10.00%	10%			kg
	5509.92.00.00	-- Mixed mainly or solely with cotton	10.00%	10%			kg
	5509.99.00.00	-- Other	10.00%	10%			kg
		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.					
55.11		- Containing 85 % or more by weight of artificial staple fibres :					
	5510.11.00.00	-- Single yarn	5.00%	10%			kg
	5510.12.00.00	-- Multiple (folded) or cabled yarn	5.00%	10%			kg
	5510.20.00.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	5.00%	10%			kg
	5510.30.00.00	- Other yarn, mixed mainly or solely with cotton	5.00%	10%			kg
	5510.90.00.00	- Other yarn	10.00%	10%			kg
		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.					
	5511.10.00.00	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	5.00%	10%			kg
	5511.20.00.00	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
55.12	5511.30.00.00	- Of artificial staple fibres Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.	5.00%	10%			kg
		- Containing 85 % or more by weight of polyester staple fibres :					
	5512.11.00.00	-- Unbleached or bleached	10.00%	10%			kg
		-- Other:					
	5512.19.10.00	--- Printed	10.00%	10%			kg
	5512.19.90.00	--- Other	10.00%	10%			kg
		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres :					
	5512.21.00.00	-- Unbleached or bleached	10.00%	10%			kg
		-- Other:					
	5512.29.10.00	--- Printed	10.00%	10%			kg
55.13	5512.29.90.00	--- Other	10.00%	10%			kg
		- Other :					
	5512.91.00.00	-- Unbleached or bleached	10.00%	10%			kg
		-- Other:					
	5512.99.10.00	--- Printed	10.00%	10%			kg
	5512.99.90.00	--- Other	10.00%	10%			kg
		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².					
		- Unbleached or bleached :					
	5513.11.00.00	-- Of polyester staple fibres, plain weave	10.00%	10%			kg
	5513.12.00.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10.00%	10%			kg
	5513.13.00.00	-- Other woven fabrics of polyester staple fibres	10.00%	10%			kg
	5513.19.00.00	-- Other woven fabrics	10.00%	10%			kg
		- Dyed :					
	5513.21.00.00	-- Of polyester staple fibres, plain weave	10.00%	10%			kg
	5513.23.00.00	-- Other woven fabrics of polyester staple fibres	10.00%	10%			kg
	5513.29.00.00	-- Other woven fabrics	10.00%	10%			kg
		- Of yarns of different colours :					
	5513.31.00.00	-- Of polyester staple fibres, plain weave	10.00%	10%			kg
	5513.39.00.00	-- Other woven fabrics	10.00%	10%			kg
		- Printed :					
	5513.41.00.00	-- Of polyester staple fibres, plain weave	10.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
55.14	5513.49.00.00	-- Other woven fabrics Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m². - Unbleached or bleached :	10.00%	10%			kg
	5514.11.00.00	-- Of polyester staple fibres, plain weave	10.00%	10%			kg
	5514.12.00.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10.00%	10%			kg
	5514.19.00.00	-- Other woven fabrics - Dyed :	10.00%	10%			kg
	5514.21.00.00	-- Of polyester staple fibres, plain weave	10.00%	10%			kg
	5514.22.00.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10.00%	10%			kg
	5514.23.00.00	-- Other woven fabrics of polyester staple fibres	10.00%	10%			kg
	5514.29.00.00	-- Other woven fabrics	10.00%	10%			kg
	5514.30.00.00	- Of yarns of different colours - Printed :	10.00%	10%			kg
	5514.41.00.00	-- Of polyester staple fibres, plain weave	10.00%	10%			kg
	5514.42.00.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10.00%	10%			kg
	5514.43.00.00	-- Other woven fabrics of polyester staple fibres	10.00%	10%			kg
	5514.49.00.00	-- Other woven fabrics	10.00%	10%			kg
		Other woven fabrics of synthetic staple fibres. - Of polyester staple fibres :					
55.15	5515.11.00.00	-- Mixed mainly or solely with viscose rayon staple fibres	10.00%	10%			kg
	5515.12.00.00	-- Mixed mainly or solely with man-made filaments	10.00%	10%			kg
	5515.13.00.00	-- Mixed mainly or solely with wool or fine animal hair	10.00%	10%			kg
	5515.19.00.00	-- Other - Of acrylic or modacrylic staple fibres :	10.00%	10%			kg
	5515.21.00.00	-- Mixed mainly or solely with man-made filaments	10.00%	10%			kg
	5515.22.00.00	-- Mixed mainly or solely with wool or fine animal hair	10.00%	10%			kg
	5515.29.00.00	-- Other - Other woven fabrics :	10.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
55.16	5515.91.00.00	-- Mixed mainly or solely with man-made filaments	10.00%	10%			kg
	5515.99.00.00	-- Other	10.00%	10%			kg
		Woven fabrics of artificial staple fibres.					
		- Containing 85 % or more by weight of artificial staple fibres :					
	5516.11.00.00	-- Unbleached or bleached	10.00%	10%			kg
	5516.12.00.00	-- Dyed	10.00%	10%			kg
	5516.13.00.00	-- Of yarns of different colours	10.00%	10%			kg
	5516.14.00.00	-- Printed	10.00%	10%			kg
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :					
	5516.21.00.00	-- Unbleached or bleached	10.00%	10%			kg
	5516.22.00.00	-- Dyed	10.00%	10%			kg
	5516.23.00.00	-- Of yarns of different colours	10.00%	10%			kg
	5516.24.00.00	-- Printed	10.00%	10%			kg
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :					
	5516.31.00.00	-- Unbleached or bleached	10.00%	10%			kg
	5516.32.00.00	-- Dyed	10.00%	10%			kg
	5516.33.00.00	-- Of yarns of different colours	10.00%	10%			kg
	5516.34.00.00	-- Printed	10.00%	10%			kg
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton :					
	5516.41.00.00	-- Unbleached or bleached	10.00%	10%			kg
	5516.42.00.00	-- Dyed	10.00%	10%			kg
	5516.43.00.00	-- Of yarns of different colours	10.00%	10%			kg
	5516.44.00.00	-- Printed	10.00%	10%			kg
		- Other :					
	5516.91.00.00	-- Unbleached or bleached	10.00%	10%			kg
	5516.92.00.00	-- Dyed	10.00%	10%			kg
	5516.93.00.00	-- Of yarns of different colours	10.00%	10%			kg
	5516.94.00.00	-- Printed	10.00%	10%			kg

**Wadding, felt and nonwovens; special yarns;
twine, cordage, ropes and cables and articles thereof**

Notes.

1.- This Chapter does not cover :

- (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
- (b) Textile products of heading 58.11;
- (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
- (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
- (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
- (f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.

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

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

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover :

- (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
- (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
- (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.					
	5601.21.00.00	-- Of cotton	20.00%	10%			kg
	5601.22.00.00	-- Of man-made fibres	20.00%	10%			kg
	5601.29.00.00	-- Other	20.00%	10%			kg
	5601.30.00.00	- Textile flock and dust and mill neps	20.00%	10%			kg
56.02		Felt, whether or not impregnated, coated, covered or laminated.					
	5602.10.00.00	- Needleloom felt and stitch-bonded fibre fabrics	7.50%	10%			kg
		- Other felt, not impregnated, coated, covered or laminated :					
	5602.21.00.00	-- Of wool or fine animal hair	7.50%	10%			kg
	5602.29.00.00	-- Of other textile materials	7.50%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
56.03	5602.90.00.00	- Other Nonwovens, whether or not impregnated, coated, covered or laminated.	7.50%	10%			kg
		- Of man-made filaments :					
	5603.11.00.00	-- Weighing not more than 25 g/m ²	5.00%	10%			kg
	5603.12.00.00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	5.00%	10%			kg
	5603.13.00.00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	5.00%	10%			kg
	5603.14.00.00	-- Weighing more than 150 g/m ²	5.00%	10%			kg
		- Other :					
	5603.91.00.00	-- Weighing not more than 25 g/m ²	5.00%	10%			kg
	5603.92.00.00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	5.00%	10%			kg
	5603.93.00.00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	5.00%	10%			kg
56.04	5603.94.00.00	-- Weighing more than 150 g/m ²	5.00%	10%			kg
		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.					
	5604.10.00.00	- Rubber thread and cord, textile covered	10.00%	10%			kg
56.05	5604.90.00.00	- Other	10.00%	10%			kg
	5605.00.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.					
56.06	5606.00.00.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	10.00%	10%			kg
56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.					
		- Of sisal or other textile fibres of the genus Agave :					
	5607.21.00.00	-- Binder or baler twine	5.00%	10%			kg
	5607.29.00.00	-- Other	5.00%	10%			kg
		- Of polyethylene or polypropylene :					
	5607.41.00.00	-- Binder or baler twine	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
56.08	5607.49.00.00	-- Other	5.00%	10%			kg
	5607.50.00.00	- Of other synthetic fibres	5.00%	10%			kg
	5607.90.00.00	- Other	5.00%	10%			kg
		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.					
		- Of man-made textile materials :					
56.09	5608.11.00.00	-- Made up fishing nets	10.00%	10%			kg
	5608.19.00.00	-- Other	15.00%	10%			kg
		- Other:					
	5608.90.10.00	-- Made up fishing nets	10.00%	10%			kg
	5608.90.90.00	-- Other	15.00%	10%			kg
	5609.00.00.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	15.00%	10%			kg

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	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.					
57.02	5701.10.00.00	- Of wool or fine animal hair	20.00%	10%			m ²
	5701.90.00.00	- Of other textile materials	20.00%	10%			m ²
		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs.					
	5702.10.00.00	- “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	20.00%	10%			m ²

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
57.03	5702.20.00.00	- Floor coverings of coconut fibres (coir)	20.00%	10%			m ²
		- Other, of pile construction, not made up :					
	5702.31.00.00	-- Of wool or fine animal hair	20.00%	10%			m ²
	5702.32.00.00	-- Of man-made textile materials	20.00%	10%			m ²
	5702.39.00.00	-- Of other textile materials	20.00%	10%			m ²
		- Other, of pile construction, made up :					
	5702.41.00.00	-- Of wool or fine animal hair	20.00%	10%			m ²
	5702.42.00.00	-- Of man-made textile materials	20.00%	10%			m ²
	5702.49.00.00	-- Of other textile materials	20.00%	10%			m ²
	5702.50.00.00	- Other, not of pile construction, not made up	20.00%	10%			m ²
		- Other, not of pile construction, made up :					
	5702.91.00.00	-- Of wool or fine animal hair	20.00%	10%			m ²
	5702.92.00.00	-- Of man-made textile materials	20.00%	10%			m ²
	5702.99.00.00	-- Of other textile materials	20.00%	10%			m ²
57.04		Carpets and other textile floor coverings, tufted, whether or not made up.					
	5703.10.00.00	- Of wool or fine animal hair	20.00%	10%			m ²
	5703.20.00.00	- Of nylon or other polyamides	20.00%	10%			m ²
	5703.30.00.00	- Of other man-made textile materials	20.00%	10%			m ²
	5703.90.00.00	- Of other textile materials	20.00%	10%			m ²
57.05		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.					
	5704.10.00.00	- Tiles, having a maximum surface area of 0.3 m ²	20.00%	10%			m ²
	5704.20.00.00	- Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1 m ²	20.00%	10%			m ²
	5704.90.00.00	- Other	20.00%	10%			m ²
	5705.00.00.00	Other carpets and other textile floor coverings, whether or not made up.	20.00%	10%			m ²

Chapter 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

Notes.

- 1.- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
- 2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
- 3.- For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- 4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
- 5.- For the purposes of heading 58.06, the expression "narrow woven fabrics" means :
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with 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 58.08.
- 6.- In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
- 7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.					
	5801.10.00.00	- Of wool or fine animal hair	20.00%	10%			kg
		- Of cotton :					
	5801.21.00.00	-- Uncut weft pile fabrics	20.00%	10%			kg
	5801.22.00.00	-- Cut corduroy	20.00%	10%			kg
	5801.23.00.00	-- Other weft pile fabrics	20.00%	10%			kg
	5801.26.00.00	-- Chenille fabrics	20.00%	10%			kg
	5801.27.00.00	-- Warp pile fabrics	20.00%	10%			kg
		- Of man-made fibres :					
	5801.31.00.00	-- Uncut weft pile fabrics	20.00%	10%			kg
	5801.32.00.00	-- Cut corduroy	20.00%	10%			kg
	5801.33.00.00	-- Other weft pile fabrics	20.00%	10%			kg
	5801.36.00.00	-- Chenille fabrics	20.00%	10%			kg
	5801.37.00.00	-- Warp pile fabrics	20.00%	10%			kg
	5801.90.00.00	- Of other textile materials	20.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
58.02		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03. - Terry towelling and similar woven terry fabrics, of cotton :					
	5802.11.00.00	-- Unbleached	15.00%	10%			kg
	5802.19.00.00	-- Other	15.00%	10%			kg
	5802.20.00.00	- Terry towelling and similar woven terry fabrics, of other textile materials	15.00%	10%			kg
	5802.30.00.00	- Tufted textile fabrics	15.00%	10%			kg
58.03		Gauze, other than narrow fabrics of heading 58.06.					
	5803.00.10.00	- Of polypropylene, of the type used as carpet backing	5.00%	10%			kg
	5803.00.90.00	- Other	5.00%	10%			kg
58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.					
	5804.10.00.00	- Tulles and other net fabrics	20.00%	10%			kg
		- Mechanically made lace :					
	5804.21.00.00	-- Of man-made fibres	20.00%	10%			kg
	5804.29.00.00	-- Of other textile materials	20.00%	10%			kg
	5804.30.00.00	- Hand-made lace	20.00%	10%			kg
58.05	5805.00.00.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	20.00%	10%			kg
58.06		Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).					
	5806.10.00.00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	20.00%	10%			kg
	5806.20.00.00	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	20.00%	10%			kg
		- Other woven fabrics :					
	5806.31.00.00	-- Of cotton	20.00%	10%			kg
	5806.32.00.00	-- Of man-made fibres	20.00%	10%			kg
	5806.39.00.00	-- Of other textile materials	20.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
58.07	5806.40.00.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	20.00%	10%			kg
	5807.10.00.00	- Woven	20.00%	10%			kg
58.08	5807.90.00.00	- Other Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	20.00%	10%			kg
	5808.10.00.00	- Braids in the piece	20.00%	10%			kg
58.09	5808.90.00.00	- Other	20.00%	10%			kg
	5809.00.00.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.					
58.10		Embroidery in the piece, in strips or in motifs.	20.00%	10%			kg
	5810.10.00.00	- Embroidery without visible ground	20.00%	10%			kg
58.11		- Other embroidery :					
	5810.91.00.00	-- Of cotton	20.00%	10%			kg
	5810.92.00.00	-- Of man-made fibres	20.00%	10%			kg
	5810.99.00.00	-- Of other textile materials	20.00%	10%			kg
	5811.00.00.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	20.00%	10%			kg

Chapter 59

Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

Notes.

- 1.- Except where the context otherwise requires, for the purposes of this Chapter the expression “textile fabrics” applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
- 2.- Heading 59.03 applies to :
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than :
 - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);
 - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (6) Textile products of heading 58.11;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
- 3.- For the purposes of heading 59.05, the expression “textile wall coverings” applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
- 4.- For the purposes of heading 59.06, the expression “rubberised textile fabrics” means :
 - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500 g/m²; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50 % by weight of textile material;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
 - (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.
- 5.- Heading 59.07 does not apply to :
 - (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
 - (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
 - (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
 - (e) Wood veneered on a backing of textile fabrics (heading 44.08);
 - (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
 - (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
 - (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).
- 6.- Heading 59.10 does not apply to :
 - (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
 - (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
- 7.- Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI :
 - (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only :

- (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.					
	5901.10.00.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	15.00%	10%			kg
	5901.90.00.00	- Other	15.00%	10%			kg
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.					
	5902.10.00.00	- Of nylon or other polyamides	10.00%	10%			kg
	5902.20.00.00	- Of polyesters	10.00%	10%			kg
	5902.90.00.00	- Other	10.00%	10%			kg
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.					
	5903.10.00.00	- With poly(vinyl chloride)	15.00%	10%			kg
	5903.20.00.00	- With polyurethane	15.00%	10%			kg
	5903.90.00.00	- Other	15.00%	10%			kg
59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.					
	5904.10.00.00	- Linoleum	7.50%	10%			m ²
	5904.90.00.00	- Other	15.00%	10%			m ²
59.05	5905.00.00.00	Textile wall coverings.	15.00%	10%			m ²
59.06		Rubberised textile fabrics, other than those of heading 59.02.					
	5906.10.00.00	- Adhesive tape of a width not exceeding 20 cm	15.00%	10%			kg
		- Other :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
59.07	5906.91.00.00	-- Knitted or crocheted	15.00%	10%			kg
	5906.99.00.00	-- Other	15.00%	10%			kg
	5907.00.00.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.					
59.08	5908.00.00.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	15.00%	10%			kg
59.09	5909.00.00.00	Textile hosepipe and similar textile tubing, with or without lining, armour or accessories of other materials.	15.00%	10%			kg
59.10	5910.00.00.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	15.00%	10%			kg
59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	10.00%	10%			kg
	5911.10.00.00	- 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)	10.00%	10%			kg
	5911.20.00.00	- Bolting cloth, whether or not made up	10.00%	10%			kg
		- 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) :					
	5911.31.00.00	-- Weighing less than 650 g/m ²	10.00%	10%			kg
	5911.32.00.00	-- Weighing 650 g/m ² or more	10.00%	10%			kg
	5911.40.00.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	10.00%	10%			kg
	5911.90.00.00	- Other	10.00%	10%			kg

Chapter 60

Knitted or crocheted fabrics

Notes.

1.- This Chapter does not cover :

- (a) Crochet lace of heading 58.04;
- (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
- (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

2.- This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

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

Subheading Note.

1.- Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m² and not more than 55 g/m², having a mesh size of not less than 20 holes/cm² and not more than 100 holes/cm², and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
60.01		Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.					
	6001.10.00.00	- “Long pile” fabrics	15.00%	10%			kg
	6001.21.00.00	- Looped pile fabrics :					
	6001.22.00.00	-- Of cotton	15.00%	10%			kg
	6001.29.00.00	-- Of man-made fibres	15.00%	10%			kg
	6001.91.00.00	-- Of other textile materials	15.00%	10%			kg
	6001.92.00.00	- Other :					
	6001.99.00.00	-- Of cotton	15.00%	10%			kg
		-- Of man-made fibres	15.00%	10%			kg
		-- Of other textile materials	15.00%	10%			kg
60.02		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.					
	6002.40.00.00	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	15.00%	10%			kg
	6002.90.00.00	- Other	15.00%	10%			kg
60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.					
	6003.10.00.00	- Of wool or fine animal hair	15.00%	10%			kg
	6003.20.00.00	- Of cotton	15.00%	10%			kg
	6003.30.00.00	- Of synthetic fibres	15.00%	10%			kg
	6003.40.00.00	- Of artificial fibres	15.00%	10%			kg
	6003.90.00.00	- Other	15.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
60.04		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.					
	6004.10.00.00	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	15.00%	10%			kg
	6004.90.00.00	- Other	15.00%	10%			kg
60.05		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.					
		- Of cotton :					
	6005.21.00.00	-- Unbleached or bleached	15.00%	10%			kg
	6005.22.00.00	-- Dyed	15.00%	10%			kg
	6005.23.00.00	-- Of yarns of different colours	15.00%	10%			kg
	6005.24.00.00	-- Printed	15.00%	10%			kg
		- Of synthetic fibres :					
	6005.35.00.00	-- Fabrics specified in Subheading Note 1 to this Chapter	15.00%	10%			kg
	6005.36.00.00	-- Other, unbleached or bleached	15.00%	10%			kg
	6005.37.00.00	-- Other, dyed	15.00%	10%			kg
	6005.38.00.00	-- Other, of yarns of different colours	15.00%	10%			kg
	6005.39.00.00	-- Other, printed	15.00%	10%			kg
		- Of artificial fibres :					
	6005.41.00.00	-- Unbleached or bleached	15.00%	10%			kg
	6005.42.00.00	-- Dyed	15.00%	10%			kg
	6005.43.00.00	-- Of yarns of different colours	15.00%	10%			kg
	6005.44.00.00	-- Printed	15.00%	10%			kg
	6005.90.00.00	- Other	15.00%	10%			kg
60.06		Other knitted or crocheted fabrics.					
	6006.10.00.00	- Of wool or fine animal hair	15.00%	10%			kg
		- Of cotton :					
	6006.21.00.00	-- Unbleached or bleached	15.00%	10%			kg
	6006.22.00.00	-- Dyed	15.00%	10%			kg
	6006.23.00.00	-- Of yarns of different colours	15.00%	10%			kg
	6006.24.00.00	-- Printed	15.00%	10%			kg
		- Of synthetic fibres :					
	6006.31.00.00	-- Unbleached or bleached	15.00%	10%			kg
	6006.32.00.00	-- Dyed	15.00%	10%			kg
	6006.33.00.00	-- Of yarns of different colours	15.00%	10%			kg
	6006.34.00.00	-- Printed	15.00%	10%			kg
		- Of artificial fibres :					
	6006.41.00.00	-- Unbleached or bleached	15.00%	10%			kg
	6006.42.00.00	-- Dyed	15.00%	10%			kg
	6006.43.00.00	-- Of yarns of different colours	15.00%	10%			kg
	6006.44.00.00	-- Printed	15.00%	10%			kg
	6006.90.00.00	- Other	15.00%	10%			kg

**Articles of apparel and clothing accessories,
knitted or crocheted**

Notes.

- 1.- This Chapter applies only to made up knitted or crocheted articles.
- 2.- This Chapter does not cover :
 - (a) Goods of heading 62.12;
 - (b) Worn clothing or other worn articles of heading 63.09; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
- 3.- For the purposes of headings 61.03 and 61.04 :
 - (a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

 - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
 - (b) The term “ensemble” means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising :
 - one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 61.12.
- 4.- Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.
- 5.- Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
- 6.- For the purposes of heading 61.11 :
 - (a) The expression “babies' garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;
 - (b) Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.
- 7.- For the purposes of heading 61.12, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :
 - (a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

8.- Garments which are, prima facie, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

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

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

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.					
	6101.20.00.00	- Of cotton	20.00%	10%			u
	6101.30.00.00	- Of man-made fibres	20.00%	10%			u
	6101.90.00.00	- Of other textile materials	20.00%	10%			u
61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.					
	6102.10.00.00	- Of wool or fine animal hair	20.00%	10%			u
	6102.20.00.00	- Of cotton	20.00%	10%			u
	6102.30.00.00	- Of man-made fibres	20.00%	10%			u
	6102.90.00.00	- Of other textile materials	20.00%	10%			u
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.					
	6103.10.00.00	- Suits	20.00%	10%			u
		- Ensembles :					
	6103.22.00.00	-- Of cotton	20.00%	10%			u
	6103.23.00.00	-- Of synthetic fibres	20.00%	10%			u
	6103.29.00.00	-- Of other textile materials	20.00%	10%			u
		- Jackets and blazers :					
	6103.31.00.00	-- Of wool or fine animal hair	20.00%	10%			u
	6103.32.00.00	-- Of cotton	20.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
61.04	6103.33.00.00	-- Of synthetic fibres	20.00%	10%			u
	6103.39.00.00	-- Of other textile materials	20.00%	10%			u
		- Trousers, bib and brace overalls, breeches and shorts :					
	6103.41.00.00	-- Of wool or fine animal hair	20.00%	10%			u
	6103.42.00.00	-- Of cotton	20.00%	10%			u
	6103.43.00.00	-- Of synthetic fibres	20.00%	10%			u
	6103.49.00.00	-- Of other textile materials	20.00%	10%			u
		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.					
		- Suits :					
	6104.13.00.00	-- Of synthetic fibres	20.00%	10%			u
	6104.19.00.00	-- Of other textile materials	20.00%	10%			u
		- Ensembles :					
	6104.22.00.00	-- Of cotton	20.00%	10%			u
	6104.23.00.00	-- Of synthetic fibres	20.00%	10%			u
	6104.29.00.00	-- Of other textile materials	20.00%	10%			u
		- Jackets and blazers :					
	6104.31.00.00	-- Of wool or fine animal hair	20.00%	10%			u
	6104.32.00.00	-- Of cotton	20.00%	10%			u
	6104.33.00.00	-- Of synthetic fibres	20.00%	10%			u
	6104.39.00.00	-- Of other textile materials	20.00%	10%			u
		- Dresses :					
	6104.41.00.00	-- Of wool or fine animal hair	20.00%	10%			u
	6104.42.00.00	-- Of cotton	20.00%	10%			u
	6104.43.00.00	-- Of synthetic fibres	20.00%	10%			u
	6104.44.00.00	-- Of artificial fibres	20.00%	10%			u
	6104.49.00.00	-- Of other textile materials	20.00%	10%			u
		- Skirts and divided skirts :					
	6104.51.00.00	-- Of wool or fine animal hair	20.00%	10%			u
	6104.52.00.00	-- Of cotton	20.00%	10%			u
	6104.53.00.00	-- Of synthetic fibres	20.00%	10%			u
	6104.59.00.00	-- Of other textile materials	20.00%	10%			u
		- Trousers, bib and brace overalls, breeches and shorts :					
	6104.61.00.00	-- Of wool or fine animal hair	20.00%	10%			u
	6104.62.00.00	-- Of cotton	20.00%	10%			u
	6104.63.00.00	-- Of synthetic fibres	20.00%	10%			u
	6104.69.00.00	-- Of other textile materials	20.00%	10%			u
61.05		Men's or boys' shirts, knitted or crocheted.					
	6105.10.00.00	- Of cotton	20.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
61.06	6105.20.00.00	- Of man-made fibres	20.00%	10%			u
	6105.90.00.00	- Of other textile materials	20.00%	10%			u
		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.					
61.07	6106.10.00.00	- Of cotton	20.00%	10%			u
	6106.20.00.00	- Of man-made fibres	20.00%	10%			u
	6106.90.00.00	- Of other textile materials	20.00%	10%			u
61.08		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.					
		- Underpants and briefs :					
	6107.11.00.00	-- Of cotton	20.00%	10%			u
61.09	6107.12.00.00	-- Of man-made fibres	20.00%	10%			u
	6107.19.00.00	-- Of other textile materials	20.00%	10%			u
		- Nightshirts and pyjamas :					
61.08	6107.21.00.00	-- Of cotton	20.00%	10%			u
	6107.22.00.00	-- Of man-made fibres	20.00%	10%			u
	6107.29.00.00	-- Of other textile materials	20.00%	10%			u
61.09		- Other :					
	6107.91.00.00	-- Of cotton	20.00%	10%			u
	6107.99.00.00	-- Of other textile materials	20.00%	10%			u
61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.					
		- Slips and petticoats :					
	6108.11.00.00	-- Of man-made fibres	20.00%	10%			u
61.09	6108.19.00.00	-- Of other textile materials	20.00%	10%			u
		- Briefs and panties :					
	6108.21.00.00	-- Of cotton	20.00%	10%			u
61.09	6108.22.00.00	-- Of man-made fibres	20.00%	10%			u
	6108.29.00.00	-- Of other textile materials	20.00%	10%			u
		- Nightdresses and pyjamas :					
61.09	6108.31.00.00	-- Of cotton	20.00%	10%			u
	6108.32.00.00	-- Of man-made fibres	20.00%	10%			u
	6108.39.00.00	-- Of other textile materials	20.00%	10%			u
61.09		- Other :					
	6108.91.00.00	-- Of cotton	20.00%	10%			u
	6108.92.00.00	-- Of man-made fibres	20.00%	10%			u
61.09	6108.99.00.00	-- Of other textile materials	20.00%	10%			u
		T-shirts, singlets and other vests, knitted or crocheted.					
	6109.10.00.00	- Of cotton	20.00%	10%			u
61.09	6109.90.00.00	- Of other textile materials	20.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.					
		- Of wool or fine animal hair :					
	6110.11.00.00	-- Of wool	20.00%	10%			u
	6110.12.00.00	-- Of Kashmir (cashmere) goats	20.00%	10%			u
	6110.19.00.00	-- Other	20.00%	10%			u
	6110.20.00.00	- Of cotton	20.00%	10%			u
	6110.30.00.00	- Of man-made fibres	20.00%	10%			u
61.11	6110.90.00.00	- Of other textile materials	20.00%	10%			u
		Babies' garments and clothing accessories, knitted or crocheted.					
	6111.20.00.00	- Of cotton	20.00%	10%			kg
	6111.30.00.00	- Of synthetic fibres	20.00%	10%			kg
61.12	6111.90.00.00	- Of other textile materials	20.00%	10%			kg
		Track suits, ski suits and swimwear, knitted or crocheted.					
		- Track suits :					
	6112.11.00.00	-- Of cotton	20.00%	10%			u
	6112.12.00.00	-- Of synthetic fibres	20.00%	10%			u
	6112.19.00.00	-- Of other textile materials	20.00%	10%			u
	6112.20.00.00	- Ski suits	20.00%	10%			u
		- Men's or boys' swimwear :					
	6112.31.00.00	-- Of synthetic fibres	20.00%	10%			u
	6112.39.00.00	-- Of other textile materials	20.00%	10%			u
		- Women's or girls' swimwear :					
	6112.41.00.00	-- Of synthetic fibres	20.00%	10%			u
61.13	6112.49.00.00	-- Of other textile materials	20.00%	10%			u
	6113.00.00.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	20.00%	10%			kg
61.14		Other garments, knitted or crocheted.					
	6114.20.00.00	- Of cotton	20.00%	10%			kg
	6114.30.00.00	- Of man-made fibres	20.00%	10%			kg
	6114.90.00.00	- Of other textile materials	20.00%	10%			kg
61.15		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.					
	6115.10.00.00	- Graduated compression hosiery (for example, stockings for varicose veins)	20.00%	10%			kg
		- Other panty hose and tights :					
	6115.21.00.00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	20.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
61.16	6115.22.00.00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	20.00%	10%			kg
	6115.29.00.00	-- Of other textile materials	20.00%	10%			kg
	6115.30.00.00	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	20.00%	10%			kg
		- Other :					
	6115.94.00.00	-- Of wool or fine animal hair	20.00%	10%			kg
	6115.95.00.00	-- Of cotton	20.00%	10%			kg
	6115.96.00.00	-- Of synthetic fibres	20.00%	10%			kg
	6115.99.00.00	-- Of other textile materials	20.00%	10%			kg
		Gloves, mittens and mitts, knitted or crocheted.					
	6116.10.00.00	- Impregnated, coated or covered with plastics or rubber	20.00%	10%			kg
61.17		- Other :					
	6116.91.00.00	-- Of wool or fine animal hair	20.00%	10%			kg
	6116.92.00.00	-- Of cotton	20.00%	10%			kg
	6116.93.00.00	-- Of synthetic fibres	20.00%	10%			kg
	6116.99.00.00	-- Of other textile materials	20.00%	10%			kg
		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.					
	6117.10.00.00	- Shawls, scarves, mufflers, mantillas, veils and the like	20.00%	10%			u
	6117.80.00.00	- Other accessories	20.00%	10%			kg
	6117.90.00.00	- Parts	20.00%	10%			kg

**Articles of apparel and clothing accessories,
not knitted or crocheted**

Notes.

- 1.- This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
- 2.- This Chapter does not cover :
 - (a) Worn clothing or other worn articles of heading 63.09; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
- 3.- For the purposes of headings 62.03 and 62.04 :
 - (a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

 - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
 - (b) The term “ensemble” means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising :
 - one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits 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;
 - (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
- 5.- Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
- 6.- For the purposes of heading 62.11, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :
 - (a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - (b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

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

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

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

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.					
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :					
	6201.11.00.00	-- Of wool or fine animal hair	20.00%	10%			u
	6201.12.00.00	-- Of cotton	20.00%	10%			u
	6201.13.00.00	-- Of man-made fibres	20.00%	10%			u
	6201.19.00.00	-- Of other textile materials	20.00%	10%			u
		- Other :					
	6201.91.00.00	-- Of wool or fine animal hair	20.00%	10%			u
	6201.92.00.00	-- Of cotton	20.00%	10%			u
	6201.93.00.00	-- Of man-made fibres	20.00%	10%			u
62.02	6201.99.00.00	-- Of other textile materials	20.00%	10%			u
		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.					
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :					
	6202.11.00.00	-- Of wool or fine animal hair	20.00%	10%			u
	6202.12.00.00	-- Of cotton	20.00%	10%			u
	6202.13.00.00	-- Of man-made fibres	20.00%	10%			u
	6202.19.00.00	-- Of other textile materials	20.00%	10%			u
		- Other :					
	6202.91.00.00	-- Of wool or fine animal hair	20.00%	10%			u
	6202.92.00.00	-- Of cotton	20.00%	10%			u
62.03	6202.93.00.00	-- Of man-made fibres	20.00%	10%			u
	6202.99.00.00	-- Of other textile materials	20.00%	10%			u
		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
62.04		- Suits :					
	6203.11.00.00	-- Of wool or fine animal hair	20.00%	10%			u
	6203.12.00.00	-- Of synthetic fibres	20.00%	10%			u
	6203.19.00.00	-- Of other textile materials	20.00%	10%			u
		- Ensembles :					
	6203.22.00.00	-- Of cotton	20.00%	10%			u
	6203.23.00.00	-- Of synthetic fibres	20.00%	10%			u
	6203.29.00.00	-- Of other textile materials	20.00%	10%			u
		- Jackets and blazers :					
	6203.31.00.00	-- Of wool or fine animal hair	20.00%	10%			u
	6203.32.00.00	-- Of cotton	20.00%	10%			u
	6203.33.00.00	-- Of synthetic fibres	20.00%	10%			u
	6203.39.00.00	-- Of other textile materials	20.00%	10%			u
		- Trousers, bib and brace overalls, breeches and shorts :					
	6203.41.00.00	-- Of wool or fine animal hair	20.00%	10%			u
	6203.42.00.00	-- Of cotton	20.00%	10%			u
	6203.43.00.00	-- Of synthetic fibres	20.00%	10%			u
	6203.49.00.00	-- Of other textile materials	20.00%	10%			u
		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).					
		- Suits :					
	6204.11.00.00	-- Of wool or fine animal hair	20.00%	10%			u
	6204.12.00.00	-- Of cotton	20.00%	10%			u
	6204.13.00.00	-- Of synthetic fibres	20.00%	10%			u
	6204.19.00.00	-- Of other textile materials	20.00%	10%			u
		- Ensembles :					
	6204.21.00.00	-- Of wool or fine animal hair	20.00%	10%			u
	6204.22.00.00	-- Of cotton	20.00%	10%			u
	6204.23.00.00	-- Of synthetic fibres	20.00%	10%			u
	6204.29.00.00	-- Of other textile materials	20.00%	10%			u
		- Jackets and blazers :					
	6204.31.00.00	-- Of wool or fine animal hair	20.00%	10%			u
	6204.32.00.00	-- Of cotton	20.00%	10%			u
	6204.33.00.00	-- Of synthetic fibres	20.00%	10%			u
	6204.39.00.00	-- Of other textile materials	20.00%	10%			u
		- Dresses :					
	6204.41.00.00	-- Of wool or fine animal hair	20.00%	10%			u
	6204.42.00.00	-- Of cotton	20.00%	10%			u
	6204.43.00.00	-- Of synthetic fibres	20.00%	10%			u
	6204.44.00.00	-- Of artificial fibres	20.00%	10%			u
	6204.49.00.00	-- Of other textile materials	20.00%	10%			u
		- Skirts and divided skirts :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
62.05	6204.51.00.00	-- Of wool or fine animal hair	20.00%	10%			u
	6204.52.00.00	-- Of cotton	20.00%	10%			u
	6204.53.00.00	-- Of synthetic fibres	20.00%	10%			u
	6204.59.00.00	-- Of other textile materials	20.00%	10%			u
		- Trousers, bib and brace overalls, breeches and shorts :					
	6204.61.00.00	-- Of wool or fine animal hair	20.00%	10%			u
	6204.62.00.00	-- Of cotton	20.00%	10%			u
	6204.63.00.00	-- Of synthetic fibres	20.00%	10%			u
	6204.69.00.00	-- Of other textile materials	20.00%	10%			u
		Men's or boys' shirts.					
62.06	6205.20.00.00	- Of cotton	20.00%	10%			u
	6205.30.00.00	- Of man-made fibres	20.00%	10%			u
	6205.90.00.00	- Of other textile materials	20.00%	10%			u
62.07		Women's or girls' blouses, shirts and shirt-blouses.					
	6206.10.00.00	- Of silk or silk waste	20.00%	10%			u
	6206.20.00.00	- Of wool or fine animal hair	20.00%	10%			u
	6206.30.00.00	- Of cotton	20.00%	10%			u
	6206.40.00.00	- Of man-made fibres	20.00%	10%			u
	6206.90.00.00	- Of other textile materials	20.00%	10%			u
		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.					
		- Underpants and briefs :					
	6207.11.00.00	-- Of cotton	20.00%	10%			u
	6207.19.00.00	-- Of other textile materials	20.00%	10%			u
62.08		- Nightshirts and pyjamas :					
	6207.21.00.00	-- Of cotton	20.00%	10%			u
	6207.22.00.00	-- Of man-made fibres	20.00%	10%			u
	6207.29.00.00	-- Of other textile materials	20.00%	10%			u
		- Other :					
	6207.91.00.00	-- Of cotton	20.00%	10%			kg
	6207.99.00.00	-- Of other textile materials	20.00%	10%			kg
		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.					
		- Slips and petticoats :					
	6208.11.00.00	-- Of man-made fibres	20.00%	10%			u
	6208.19.00.00	-- Of other textile materials	20.00%	10%			u
		- Nightdresses and pyjamas :					
	6208.21.00.00	-- Of cotton	20.00%	10%			u
	6208.22.00.00	-- Of man-made fibres	20.00%	10%			u
	6208.29.00.00	-- Of other textile materials	20.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
62.09	6208.91.00.00	- Other :					
	6208.91.00.00	-- Of cotton	20.00%	10%			kg
	6208.92.00.00	-- Of man-made fibres	20.00%	10%			kg
	6208.99.00.00	-- Of other textile materials	20.00%	10%			kg
62.10		Babies' garments and clothing accessories.					
	6209.20.00.00	- Of cotton	20.00%	10%			kg
	6209.30.00.00	- Of synthetic fibres	20.00%	10%			kg
	6209.90.00.00	- Of other textile materials	20.00%	10%			kg
62.11		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.					
	6210.10.00.00	- Of fabrics of heading 56.02 or 56.03	20.00%	10%			kg
	6210.20.00.00	- Other garments, of the type described in subheadings 6201.11 to 6201.19	20.00%	10%			u
	6210.30.00.00	- Other garments, of the type described in subheadings 6202.11 to 6202.19	20.00%	10%			u
62.12	6210.40.00.00	- Other men's or boys' garments	20.00%	10%			kg
	6210.50.00.00	- Other women's or girls' garments	20.00%	10%			kg
		Track suits, ski suits and swimwear; other garments.					
		- Swimwear :					
62.13	6211.11.00.00	-- Men's or boys'	20.00%	10%			u
	6211.12.00.00	-- Women's or girls'	20.00%	10%			u
	6211.20.00.00	- Ski suits	20.00%	10%			u
		- Other garments, men's or boys' :					
62.14	6211.32.00.00	-- Of cotton	20.00%	10%			kg
	6211.33.00.00	-- Of man-made fibres	20.00%	10%			kg
	6211.39.00.00	-- Of other textile materials	20.00%	10%			kg
		- Other garments, women's or girls' :					
62.15	6211.42.00.00	-- Of cotton	20.00%	10%			kg
	6211.43.00.00	-- Of man-made fibres	20.00%	10%			kg
	6211.49.00.00	-- Of other textile materials	20.00%	10%			kg
		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.					
62.16	6212.10.00.00	- Brassieres	20.00%	10%			kg
	6212.20.00.00	- Girdles and panty-girdles	20.00%	10%			kg
	6212.30.00.00	- Corselettes	20.00%	10%			kg
	6212.90.00.00	- Other	20.00%	10%			kg
62.17		Handkerchiefs.					
	6213.20.00.00	- Of cotton	20.00%	10%			kg
62.18	6213.90.00.00	- Of other textile materials	20.00%	10%			kg
62.19		Shawls, scarves, mufflers, mantillas, veils and the like.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
62.15	6214.10.00.00	- Of silk or silk waste	20.00%	10%			u
	6214.20.00.00	- Of wool or fine animal hair	20.00%	10%			u
	6214.30.00.00	- Of synthetic fibres	20.00%	10%			u
	6214.40.00.00	- Of artificial fibres	20.00%	10%			u
	6214.90.00.00	- Of other textile materials	20.00%	10%			u
		Ties, bow ties and cravats.					
62.16	6215.10.00.00	- Of silk or silk waste	20.00%	10%			kg
	6215.20.00.00	- Of man-made fibres	20.00%	10%			kg
	6215.90.00.00	- Of other textile materials	20.00%	10%			kg
62.17	6216.00.00.00	Gloves, mittens and mitts.	20.00%	10%			kg
		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.					
	6217.10.00.00	- Accessories	20.00%	10%			kg
	6217.90.00.00	- Parts	20.00%	10%			kg
		I.- OTHER MADE UP TEXTILE ARTICLES					

Chapter 63

Other made up textile articles; sets; worn clothing and worn textile articles; rags

Notes.

- 1.- Sub-Chapter I applies only to made up articles, of any textile fabric.
- 2.- Sub-Chapter I does not cover :
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading 63.09.
- 3.- Heading 63.09 applies only to the following goods :
 - (a) Articles of textile materials :
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and travelling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen;
 - (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
 - (b) Footwear and headgear of any material other than asbestos.

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

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

Subheading Note.

- 1.- Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
63.01		Blankets and travelling rugs.					
	6301.10.00.00	- Electric blankets	20.00%	10%			u
	6301.20.00.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	20.00%	10%			kg
	6301.30.00.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	20.00%	10%			kg
	6301.40.00.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	20.00%	10%			kg
63.02	6301.90.00.00	- Other blankets and travelling rugs	20.00%	10%			kg
		Bed linen, table linen, toilet linen and kitchen linen.					
	6302.10.00.00	- Bed linen, knitted or crocheted	20.00%	10%			kg
		- Other bed linen, printed :					
	6302.21.00.00	-- Of cotton	20.00%	10%			kg
	6302.22.00.00	-- Of man-made fibres	20.00%	10%			kg
	6302.29.00.00	-- Of other textile materials	20.00%	10%			kg
		- Other bed linen :					
	6302.31.00.00	-- Of cotton	20.00%	10%			kg
	6302.32.00.00	-- Of man-made fibres	20.00%	10%			kg
	6302.39.00.00	-- Of other textile materials	20.00%	10%			kg
	6302.40.00.00	- Table linen, knitted or crocheted	20.00%	10%			kg
		- Other table linen :					
	6302.51.00.00	-- Of cotton	20.00%	10%			kg
	6302.53.00.00	-- Of man-made fibres	20.00%	10%			kg
	6302.59.00.00	-- Of other textile materials	20.00%	10%			kg
	6302.60.00.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	20.00%	10%			kg
		- Other :					
	6302.91.00.00	-- Of cotton	20.00%	10%			kg
	6302.93.00.00	-- Of man-made fibres	20.00%	10%			kg
	6302.99.00.00	-- Of other textile materials	20.00%	10%			kg
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.					
		- Knitted or crocheted :					
	6303.12.00.00	-- Of synthetic fibres	20.00%	10%			kg
	6303.19.00.00	-- Of other textile materials	20.00%	10%			kg
		- Other :					
	6303.91.00.00	-- Of cotton	20.00%	10%			kg
	6303.92.00.00	-- Of synthetic fibres	20.00%	10%			kg
63.04	6303.99.00.00	-- Of other textile materials	20.00%	10%			kg
		Other furnishing articles, excluding those of heading 94.04.					
		- Bedspreads :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
63.05	6304.11.00.00	-- Knitted or crocheted	20.00%	10%			kg
	6304.19.00.00	-- Other	20.00%	10%			kg
	6304.20.00.00	- Bed nets specified in Subheading Note 1 to this Chapter	0.00%	10%			kg
		- Other :					
	6304.91.00.00	-- Knitted or crocheted	20.00%	10%			kg
	6304.92.00.00	-- Not knitted or crocheted, of cotton	20.00%	10%			kg
	6304.93.00.00	-- Not knitted or crocheted, of synthetic fibres	20.00%	10%			kg
	6304.99.00.00	-- Not knitted or crocheted, of other textile materials	20.00%	10%			kg
		Sacks and bags, of a kind used for the packing of goods.					
	6305.10.00.00	- Of jute or of other textile bast fibres of heading 53.03	5.00%	10%			kg
63.06	6305.20.00.00	- Of cotton	5.00%	10%			kg
		- Of man-made textile materials :					
	6305.32.00.00	-- Flexible intermediate bulk containers	5.00%	10%			kg
	6305.33.00.00	-- Other, of polyethylene or polypropylene strip or the like	5.00%	10%			kg
	6305.39.00.00	-- Other	5.00%	10%			kg
	6305.90.00.00	- Of other textile materials	5.00%	10%			kg
		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.					
		- Tarpaulins, awnings and sunblinds :					
	6306.12.00.00	-- Of synthetic fibres	20.00%	10%			kg
	6306.19.00.00	-- Of other textile materials	20.00%	10%			kg
63.07		- Tents :					
	6306.22.00.00	-- Of synthetic fibres	20.00%	10%			kg
	6306.29.00.00	-- Of other textile materials	20.00%	10%			kg
	6306.30.00.00	- Sails	20.00%	10%			kg
	6306.40.00.00	- Pneumatic mattresses	20.00%	10%			kg
	6306.90.00.00	- Other	20.00%	10%			kg
		Other made up articles, including dress patterns.					
	6307.10.00.00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	20.00%	10%			kg
	6307.20.00.00	- Life-jackets and life-belts	20.00%	10%			kg
	6307.90.00.00	- Other	20.00%	10%			kg
		II.- SETS					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
63.08	6308.00.00.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	20.00%	10%			kg
63.09	6309.00.00.00	III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS Worn clothing and other worn articles.	7.50%	10%			kg
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.					
		- Sorted:					
	6310.10.10.00	-- Mutilated rags	15.00%	10%			kg
	6310.10.90.00	-- Other	15.00%	10%			kg
		- Other:					
	6310.90.10.00	-- Mutilated rags	15.00%	10%			kg
	6310.90.90.00	-- Other	15.00%	10%			kg

Section XII

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

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes.

1.- This Chapter does not cover :

- (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
 - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
 - (c) Worn footwear of heading 63.09;
 - (d) Articles of asbestos (heading 68.12);
 - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
 - (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
- 2.- For the purposes of heading 64.06, the term “parts” does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
- 3.- For the purposes of this Chapter :
- (a) the terms “rubber” and “plastics” include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
 - (b) the term “leather” refers to the goods of headings 41.07 and 41.12 to 41.14.
- 4.- Subject to Note 3 to this Chapter :
- (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
 - (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

- 1.- For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression “sports footwear” applies only to :
- (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
 - (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.
-

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.					
		- Footwear incorporating a protective metal toe-cap:					
	6401.10.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			2u
	6401.10.90.00	-- Other	15.00%	10%			2u
		- Other footwear :					
		-- Covering the ankle but not covering the knee:					
	6401.92.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			2u
	6401.92.90.00	--- Other	15.00%	10%			2u
		-- Other:					
	6401.99.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			2u
	6401.99.90.00	--- Other	15.00%	10%			2u
64.02		Other footwear with outer soles and uppers of rubber or plastics.					
		- Sports footwear :					
		-- Ski-boots, cross-country ski footwear and snowboard boots:					
	6402.12.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	15.00%	10%			2u
	6402.12.90.00	--- Other	15.00%	10%			2u
		-- Other:					
	6402.19.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			2u
	6402.19.90.00	--- Other	15.00%	10%			2u
		- Footwear with upper straps or thongs assembled to the sole by means of plugs:					
	6402.20.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			2u
	6402.20.90.00	-- Other	15.00%	10%			2u
		- Other footwear :					
		-- Covering the ankle:					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
64.03	6402.91.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			2u
	6402.91.90.00	--- Other	15.00%	10%			2u
		-- Other:					
	6402.99.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			2u
	6402.99.20.00	--- Beach sandals	15.00%	10%			2u
	6402.99.90.00	--- Other	15.00%	10%			2u
		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.					
		- Sports footwear :					
		-- Ski-boots, cross-country ski footwear and snowboard boots:					
	6403.12.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	15.00%	10%			2u
	6403.12.90.00	--- Other	15.00%	10%			2u
		-- Other:					
	6403.19.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			2u
	6403.19.90.00	--- Other	15.00%	10%			2u
		- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe:					
	6403.20.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			2u
	6403.20.90.00	-- Other	15.00%	10%			2u
		- Other footwear, incorporating a protective metal toe-cap:					
	6403.40.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			2u
	6403.40.90.00	-- Other	15.00%	10%			2u
		- Other footwear with outer soles of leather :					
		-- Covering the ankle:					
	6403.51.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			2u
	6403.51.90.00	--- Other	15.00%	10%			2u
		-- Other:					
	6403.59.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			2u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
64.04	6403.59.90.00	--- Other - Other footwear : -- Covering the ankle:	15.00%	10%			2u
	6403.91.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			2u
	6403.91.90.00	--- Other -- Other:	15.00%	10%			2u
	6403.99.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			2u
	6403.99.90.00	--- Other Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	15.00%	10%			2u
		- Footwear with outer soles of rubber or plastics : -- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:					
	6404.11.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			2u
	6404.11.90.00	--- Other -- Other:	15.00%	10%			2u
	6404.19.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			2u
	6404.19.90.00	--- Other - Footwear with outer soles of leather or composition leather:	15.00%	10%			2u
	6404.20.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			2u
	6404.20.90.00	-- Other Other footwear.	15.00%	10%			2u
		- With uppers of leather or composition leather: -- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			2u
	6405.10.10.00	-- Other - With uppers of textile materials:	15.00%	10%			2u
64.05	6405.20.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			2u
	6405.20.90.00	-- Other - Other:	15.00%	10%			2u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
64.06	6405.90.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			2u
	6405.90.90.00	-- Other	15.00%	10%			2u
		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.					
	6406.10.00.00	- Uppers and parts thereof, other than stiffeners	10.00%	10%			kg
	6406.20.00.00	- Outer soles and heels, of rubber or plastics	10.00%	10%			kg
		- Other:					
	6406.90.10.00	-- Gaiters, spats and similar articles, and parts thereof	10.00%	10%			kg
	6406.90.20.00	-- Assemblings composed of uppers attached to outer soles made of materials other than metals	10.00%	10%			kg
	6406.90.90.00	-- Other	10.00%	10%			kg

Chapter 65

Headgear and parts thereof

Notes.

1.- This Chapter does not cover :

- (a) Worn headgear of heading 63.09;
- (b) Asbestos headgear (heading 68.12); or
- (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2.- Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
65.01	6501.00.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	10.00%	10%			kg
65.02	6502.00.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	10.00%	10%			kg
[65.03]							
65.04	6504.00.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	15.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
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.					
	6505.00.10.00	- Hair nets	15.00%	10%			kg
	6505.00.90.00	- Other	15.00%	10%			kg
65.06		Other headgear, whether or not lined or trimmed.					
	6506.10.00.00	- Safety headgear	10.00%	10%			u
		- Other :					
	6506.91.00.00	-- Of rubber or of plastics	15.00%	10%			kg
	6506.99.00.00	-- Of other materials	15.00%	10%			kg
65.07	6507.00.00.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	10.00%	10%			kg

Chapter 66

Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

Notes.

1.- This Chapter does not cover :

- (a) Measure walking-sticks or the like (heading 90.17);
- (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
- (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2.- Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).					
	6601.10.00.00	- Garden or similar umbrellas	15.00%	10%			u
		- Other :					
	6601.91.00.00	-- Having a telescopic shaft	15.00%	10%			u
	6601.99.00.00	-- Other	15.00%	10%			u
66.02	6602.00.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	15.00%	10%			u
66.03		Parts, trimmings and accessories of articles of heading 66.01 or 66.02.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
	6603.20.00.00	- Umbrella frames, including frames mounted on shafts (sticks)	10.00%	10%			kg
	6603.90.00.00	- Other	10.00%	10%			kg

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	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
67.01	6701.00.00.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	15.00%	10%			kg
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.					
	6702.10.00.00	- Of plastics	15.00%	10%			kg
	6702.90.00.00	- Of other materials	15.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
67.03	6703.00.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	15.00%	10%			kg
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.					
		- Of synthetic textile materials :					
	6704.11.00.00	-- Complete wigs	15.00%	10%			kg
	6704.19.00.00	-- Other	15.00%	10%			kg
	6704.20.00.00	- Of human hair	15.00%	10%			kg
	6704.90.00.00	- Of other materials	15.00%	10%			kg

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 :

- Goods of Chapter 25;
- Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
- Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- Articles of Chapter 71;
- Tools or parts of tools, of Chapter 82;
- Lithographic stones of heading 84.42;
- Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- Dental burrs (heading 90.18);
- Articles of Chapter 91 (for example, clocks and clock cases);
- Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- Articles of Chapter 95 (for example, toys, games and sports requisites);
- Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (for example, drawing slates); or of heading 96.20 (monopods, bipods, tripods and similar articles); or

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

2.- In heading 68.02 the expression “worked monumental or building stone” applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
68.01	6801.00.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	10.00%	10%			kg
68.02	6802.10.00.00	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate). - Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :	15.00%	10%			kg
	6802.21.00.00	-- Marble, travertine and alabaster	15.00%	10%			kg
	6802.23.00.00	-- Granite	15.00%	10%			kg
	6802.29.00.00	-- Other stone - Other :	15.00%	10%			kg
	6802.91.00.00	-- Marble, travertine and alabaster	15.00%	10%			kg
	6802.92.00.00	-- Other calcareous stone	15.00%	10%			kg
	6802.93.00.00	-- Granite -- Other stone:	15.00%	10%			kg
	6802.99.10.00	--- Steatite	15.00%	10%			kg
	6802.99.90.00	--- Other	15.00%	10%			kg
68.03	6803.00.00.00	Worked slate and articles of slate or of agglomerated slate.	15.00%	10%			kg
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
68.05	6804.10.00.00	- Millstones and grindstones for milling, grinding or pulping	5.00%	10%			kg
		- Other millstones, grindstones, grinding wheels and the like :					
	6804.21.00.00	-- Of agglomerated synthetic or natural diamond	5.00%	10%			kg
	6804.22.00.00	-- Of other agglomerated abrasives or of ceramics	5.00%	10%			kg
	6804.23.00.00	-- Of natural stone	5.00%	10%			kg
68.06	6804.30.00.00	- Hand sharpening or polishing stones	5.00%	10%			kg
		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.					
	6805.10.00.00	- On a base of woven textile fabric only	10.00%	10%			kg
	6805.20.00.00	- On a base of paper or paperboard only	10.00%	10%			kg
	6805.30.00.00	- On a base of other materials	10.00%	10%			kg
68.07		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.					
	6806.10.00.00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	10.00%	10%			kg
	6806.20.00.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	10.00%	10%			kg
	6806.90.00.00	- Other	15.00%	10%			kg
		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).					
	6807.10.00.00	- In rolls	15.00%	10%			kg
	6807.90.00.00	- Other	15.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
68.08	6808.00.00.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.					
68.09		Articles of plaster or of compositions based on plaster. - Boards, sheets, panels, tiles and similar articles, not ornamented :	15.00%	10%			kg
68.10	6809.11.00.00	-- Faced or reinforced with paper or paperboard only	15.00%	10%			kg
	6809.19.00.00	-- Other	15.00%	10%			kg
	6809.90.00.00	- Other articles	15.00%	10%			kg
		Articles of cement, of concrete or of artificial stone, whether or not reinforced. - Tiles, flagstones, bricks and similar articles :					
68.11	6810.11.00.00	-- Building blocks and bricks	15.00%	10%			kg
	6810.19.00.00	-- Other	15.00%	10%			kg
		- Other articles :					
	6810.91.00.00	-- Prefabricated structural components for building or civil engineering	15.00%	10%			kg
68.12	6810.99.00.00	-- Other	15.00%	10%			kg
		Articles of asbestos-cement, of cellulose fibre-cement or the like. - Containing asbestos:					
	6811.40.10.00	-- Tubes, pipes and tube or pipe fittings for water supply	5.00%	10%			kg
	6811.40.90.00	-- Other	15.00%	10%			kg
68.12		- Not containing asbestos :					
	6811.81.00.00	-- Corrugated sheets	15.00%	10%			kg
	6811.82.00.00	-- Other sheets, panels, tiles and similar articles	15.00%	10%			kg
		-- Other articles:					
68.12	6811.89.10.00	--- Tubes, pipes and tube or pipe fittings for water supply	5.00%	10%			kg
	6811.89.90.00	--- Other	15.00%	10%			kg
		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.					
	6812.80.00.00	- Of crocidolite	15.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
68.13	6812.91.00.00	- Other : -- Clothing, clothing accessories, footwear and headgear	15.00%	10%			kg
	6812.92.00.00	-- Paper, millboard and felt	15.00%	10%			kg
	6812.93.00.00	-- Compressed asbestos fibre jointing, in sheets or rolls	15.00%	10%			kg
	6812.99.00.00	-- Other	15.00%	10%			kg
		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.					
68.14	6813.20.00.00	- Containing asbestos	5.00%	10%			kg
	6813.81.00.00	- Not containing asbestos : -- Brake linings and pads	5.00%	10%			kg
	6813.89.00.00	-- Other	5.00%	10%			kg
		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.					
68.15	6814.10.00.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	15.00%	10%			kg
	6814.90.00.00	- Other	15.00%	10%			kg
		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.					
	6815.10.00.00	- Non-electrical articles of graphite or other carbon	15.00%	10%			kg
	6815.20.00.00	- Articles of peat	15.00%	10%			kg
		- Other articles :					
	6815.91.00.00	-- Containing magnesite, dolomite or chromite	15.00%	10%			kg
	6815.99.00.00	-- Other	15.00%	10%			kg
		I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS					

Chapter 69

Ceramic products

Notes.

- 1.- This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.
- 2.- This Chapter does not cover :
 - (a) Products of heading 28.44;
 - (b) Articles of heading 68.04;
 - (c) Articles of Chapter 71 (for example, imitation jewellery);
 - (d) Cermets of heading 81.13;
 - (e) Articles of Chapter 82;
 - (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (g) Artificial teeth (heading 90.21);
 - (h) Articles of Chapter 91 (for example, clocks and clock cases);
 - (ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
 - (m) Articles of Chapter 97 (for example, works of art).

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	overage	
69.01	6901.00.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	15.00%	10%			kg
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.					
	6902.10.00.00	- Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	15.00%	10%			kg
	6902.20.00.00	- Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	15.00%	10%			kg
69.03	6902.90.00.00	- Other 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.	15.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	overage	
69.04	6903.10.00.00	- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	15.00%	10%			kg
	6903.20.00.00	- Containing by weight more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	15.00%	10%			kg
	6903.90.00.00	- Other	15.00%	10%			kg
		II.- OTHER CERAMIC PRODUCTS					
69.05		Ceramic building bricks, flooring blocks, support or filler tiles and the like.					
	6904.10.00.00	- Building bricks	15.00%	10%			1000u
	6904.90.00.00	- Other	15.00%	10%			kg
69.06		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.					
	6905.10.00.00	- Roofing tiles	15.00%	10%			kg
	6905.90.00.00	- Other	15.00%	10%			kg
69.07	6906.00.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	15.00%	10%			kg
		Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.					
[69.08] 69.09		- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40:					
	6907.21.00.00	-- Of a water absorption coefficient by weight not exceeding 0.5 %	15.00%	10%			m ²
	6907.22.00.00	-- Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	15.00%	10%			m ²
	6907.23.00.00	-- Of a water absorption coefficient by weight exceeding 10 %	15.00%	10%			m ²
	6907.30.00.00	- Mosaic cubes and the like, other than those of subheading 6907.40	15.00%	10%			m ²
	6907.40.00.00	- Finishing ceramics	15.00%	10%			m ²
		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.					
		- Ceramic wares for laboratory, chemical or other technical uses :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	overage	
69.10	6909.11.00.00	-- Of porcelain or china	7.50%	10%			kg
	6909.12.00.00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	7.50%	10%			kg
	6909.19.00.00	-- Other	7.50%	10%			kg
	6909.90.00.00	- Other	7.50%	10%			kg
		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.					
69.11	6910.10.00.00	- Of porcelain or china	15.00%	10%			u
	6910.90.00.00	- Other	15.00%	10%			u
		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.					
69.12	6911.10.00.00	- Tableware and kitchenware	15.00%	10%			kg
	6911.90.00.00	- Other	15.00%	10%			kg
		Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.					
69.13	6912.00.10.00	- Tableware and kitchenware	15.00%	10%			kg
	6912.00.90.00	- Other	15.00%	10%			kg
		Statuettes and other ornamental ceramic articles.					
69.14	6913.10.00.00	- Of porcelain or china	15.00%	10%			kg
	6913.90.00.00	- Other	15.00%	10%			kg
		Other ceramic articles.					
	6914.10.00.00	- Of porcelain or china	15.00%	10%			kg
	6914.90.00.00	- Other	15.00%	10%			kg

Glass and glassware

Notes.

1.- This Chapter does not cover :

- (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
- (b) Articles of Chapter 71 (for example, imitation jewellery);
- (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
- (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2.- For the purposes of headings 70.03, 70.04 and 70.05 :

- (a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;
- (b) cutting to shape does not affect the classification of glass in sheets;
- (c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4.- For the purposes of heading 70.19, the expression “glass wool” means :

- (a) Mineral wools with a silica (SiO_2) content not less than 60 % by weight;
- (b) Mineral wools with a silica (SiO_2) content less than 60 % but with an alkaline oxide (K_2O or Na_2O) content exceeding 5 % by weight or a boric oxide (B_2O_3) content exceeding 2 % by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.

5.- Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

Subheading Note.

- 1.- For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24 %.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
70.01	7001.00.00.00	Cullet and other waste and scrap of glass; glass in the mass.	5.00%	10%			kg
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.					
	7002.10.00.00	- Balls	5.00%	10%			kg
	7002.20.00.00	- Rods	5.00%	10%			kg
	7002.31.00.00	- Tubes : -- Of fused quartz or other fused silica	15.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
70.03	7002.32.00.00	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	15.00%	10%			kg
	7002.39.00.00	-- Other	15.00%	10%			kg
		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.					
		- Non-wired sheets :					
70.04	7003.12.00.00	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	15.00%	10%			m ²
	7003.19.00.00	-- Other	15.00%	10%			m ²
	7003.20.00.00	- Wired sheets	15.00%	10%			m ²
	7003.30.00.00	- Profiles	15.00%	10%			m ²
70.05		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.					
	7004.20.00.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	15.00%	10%			m ²
	7004.90.00.00	- Other glass	15.00%	10%			m ²
		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.					
70.06	7005.10.00.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	15.00%	10%			m ²
		- Other non-wired glass :					
	7005.21.00.00	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	15.00%	10%			m ²
	7005.29.00.00	-- Other	15.00%	10%			m ²
70.07	7005.30.00.00	- Wired glass	15.00%	10%			m ²
	7006.00.00.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	15.00%	10%			kg
		Safety glass, consisting of toughened (tempered) or laminated glass.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
70.08	7007.11.00.00	- Toughened (tempered) safety glass : -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	15.00%	10%			kg
	7007.19.00.00	-- Other	15.00%	10%			m ²
	7007.21.00.00	- Laminated safety glass : -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	15.00%	10%			kg
	7007.29.00.00	-- Other	15.00%	10%			m ²
	7008.00.00.00	Multiple-walled insulating units of glass.	15.00%	10%			kg
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.					
70.10		- Rear-view mirrors for vehicles:					
	7009.10.10.00	-- For motorcycles and bicycles	5.00%	10%			kg
	7009.10.90.00	-- For other vehicles	5.00%	10%			kg
		- Other :					
	7009.91.00.00	-- Unframed	15.00%	10%			kg
	7009.92.00.00	-- Framed	15.00%	10%			kg
		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.					
	7010.10.00.00	- Ampoules	5.00%	10%			kg
	7010.20.00.00	- Stoppers, lids and other closures	5.00%	10%			kg
		- Other:					
		-- Of a capacity exceeding 1l:					
	7010.90.11.00	--- Carboys, bottles and flasks	5.00%	10%			kg
	7010.90.12.00	--- Jars, pots and similar containers, including preserving jars	5.00%	10%			kg
	7010.90.19.00	--- Other	5.00%	10%			kg
		-- Of a capacity exceeding 0.33l but not exceeding 1l:					
	7010.90.21.00	--- Carboys, bottles and flasks	5.00%	10%			kg
	7010.90.22.00	--- Jars, pots and similar containers, including preserving jars	5.00%	10%			kg
	7010.90.29.00	--- Other	5.00%	10%			kg
		-- Of a capacity exceeding 0.15l but not exceeding 0.33l:					
	7010.90.31.00	--- Carboys, bottles and flasks	5.00%	10%			kg
	7010.90.32.00	--- Jars, pots and similar containers, including preserving jars	5.00%	10%			kg
	7010.90.39.00	--- Other	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
70.11		-- Of a capacity not exceeding 0.15l:					
	7010.90.41.00	--- Carboys, bottles and flasks	5.00%	10%			kg
	7010.90.42.00	--- Jars, pots and similar containers, including preserving jars	5.00%	10%			kg
	7010.90.49.00	--- Other	5.00%	10%			kg
		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.					
	7011.10.00.00	- For electric lighting	15.00%	10%			kg
	7011.20.00.00	- For cathode-ray tubes	15.00%	10%			kg
	7011.90.00.00	- Other	15.00%	10%			kg
		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).					
	7013.10.00.00	- Of glass-ceramics - Stemware drinking glasses, other than of glass-ceramics :	15.00%	10%			kg
[70.12] 70.13	7013.22.00.00	-- Of lead crystal	15.00%	10%			kg
	7013.28.00.00	-- Other - Other drinking glasses, other than of glass ceramics :	15.00%	10%			kg
	7013.33.00.00	-- Of lead crystal	15.00%	10%			kg
	7013.37.00.00	-- Other - Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :	15.00%	10%			kg
	7013.41.00.00	-- Of lead crystal	15.00%	10%			kg
	7013.42.00.00	-- Of glass having a linear coefficient of expansion not exceeding 5 x 10 ⁻⁶ per Kelvin within a temperature range of 0 °C to 300 °C	15.00%	10%			kg
	7013.49.00.00	-- Other - Other glassware :	15.00%	10%			kg
	7013.91.00.00	-- Of lead crystal	15.00%	10%			kg
	7013.99.00.00	-- Other	15.00%	10%			kg
	7014.00.00.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	15.00%	10%			kg
70.14							

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
70.15		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.					
	7015.10.00.00	- Glasses for corrective spectacles	7.50%	10%			kg
70.16	7015.90.00.00	- Other	15.00%	10%			kg
		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.					
70.17	7016.10.00.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	15.00%	10%			kg
	7016.90.00.00	- Other	15.00%	10%			kg
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.					
	7017.10.00.00	- Of fused quartz or other fused silica	7.50%	10%			kg
70.18	7017.20.00.00	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	7.50%	10%			kg
	7017.90.00.00	- Other	5.00%	10%			kg
70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.					
	7018.10.00.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	15.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
70.19	7018.20.00.00	- Glass microspheres not exceeding 1 mm in diameter	15.00%	10%			kg
	7018.90.00.00	- Other	15.00%	10%			kg
		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).					
		- Slivers, rovings, yarn and chopped strands :					
	7019.11.00.00	-- Chopped strands, of a length of not more than 50 mm	5.00%	10%			kg
	7019.12.00.00	-- Rovings	5.00%	10%			kg
	7019.19.00.00	-- Other	5.00%	10%			kg
		- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :					
	7019.31.00.00	-- Mats	15.00%	10%			kg
	7019.32.00.00	-- Thin sheets (voiles)	15.00%	10%			kg
	7019.39.00.00	-- Other	15.00%	10%			kg
	7019.40.00.00	- Woven fabrics of rovings	15.00%	10%			kg
		- Other woven fabrics :					
	7019.51.00.00	-- Of a width not exceeding 30 cm	15.00%	10%			kg
	7019.52.00.00	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	15.00%	10%			kg
70.20	7019.59.00.00	-- Other	15.00%	10%			kg
	7019.90.00.00	- Other	15.00%	10%			kg
		Other articles of glass.					
	7020.00.10.00	- Fishing floats for fishing nets	7.50%	10%			kg
	7020.00.90.00	- Other	15.00%	10%			kg
		I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES					

Section XIV

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

Chapter 71

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

Notes.

- 1.- Subject to Note 1 (A) to Section VI and except as provided below, all articles consisting wholly or partly :
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
- 2.- (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles ^(1*).
- (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 3 (B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder 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 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
- 4.- (A) The expression "precious metal" means silver, gold and platinum.
- (B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
- (C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

(*) The underlined portion of this Note constitutes an optional text.

- 5.- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :
- An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;
 - 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;
 - 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 :
- 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
 - Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).
- These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.
- 10.- For the purposes of heading 71.14, the expression “articles of goldsmiths' or silversmiths' wares” includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
- 11.- For the purposes of heading 71.17, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions “powder” and “in powder form” mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.
- 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	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
71.01		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.					
	7101.10.00.00	- Natural pearls	20.00%	10%			kg
	7101.21.00.00	- Cultured pearls :	20.00%	10%			kg
71.02	7101.22.00.00	-- Unworked	20.00%	10%			kg
		-- Worked	20.00%	10%			kg
		Diamonds, whether or not worked, but not mounted or set.					
	7102.10.00.00	- Unsorted	20.00%	10%			carat
	7102.21.00.00	- Industrial :					
		-- Unworked or simply sawn, cleaved or bruted	20.00%	10%			carat
	7102.29.00.00	-- Other	20.00%	10%			carat

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
71.03	7102.31.00.00	- Non-industrial : -- Unworked or simply sawn, cleaved or bruted	20.00%	10%			carat
	7102.39.00.00	-- Other	20.00%	10%			carat
		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.					
71.04	7103.10.00.00	- Unworked or simply sawn or roughly shaped	20.00%	10%			kg
	7103.91.00.00	- Otherwise worked : -- Rubies, sapphires and emeralds	20.00%	10%			carat
	7103.99.00.00	-- Other	20.00%	10%			carat
		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.					
71.05	7104.10.00.00	- Piezo-electric quartz	20.00%	10%			kg
	7104.20.00.00	- Other, unworked or simply sawn or roughly shaped	20.00%	10%			kg
	7104.90.00.00	- Other	20.00%	10%			kg
		Dust and powder of natural or synthetic precious or semi-precious stones.					
	7105.10.00.00	- Of diamonds	2.50%	10%			carat
71.06	7105.90.00.00	- Other	2.50%	10%			kg
		II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL					
		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.					
71.07	7106.10.00.00	- Powder	20.00%	10%			kg
	7106.91.00.00	- Other : -- Unwrought	20.00%	10%			kg
	7106.92.00.00	-- Semi-manufactured	20.00%	10%			kg
	7107.00.00.00	Base metals clad with silver, not further worked than semi-manufactured.	20.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.					
		- Non-monetary :					
	7108.11.00.00	-- Powder	10.00%	10%			kg
	7108.12.00.00	-- Other unwrought forms	10.00%	10%			kg
		-- Other semi-manufactured forms:					
	7108.13.10.00	--- Gold bullion	10.00%	10%			kg
	7108.13.90.00	--- Other	10.00%	10%			kg
	7108.20.00.00	- Monetary	0.00%	10%			kg
71.09	7109.00.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	20.00%	10%			kg
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.					
		- Platinum :					
	7110.11.00.00	-- Unwrought or in powder form	20.00%	10%			kg
	7110.19.00.00	-- Other	20.00%	10%			kg
		- Palladium :					
	7110.21.00.00	-- Unwrought or in powder form	20.00%	10%			kg
	7110.29.00.00	-- Other	20.00%	10%			kg
		- Rhodium :					
	7110.31.00.00	-- Unwrought or in powder form	20.00%	10%			kg
	7110.39.00.00	-- Other	20.00%	10%			kg
		- Iridium, osmium and ruthenium :					
	7110.41.00.00	-- Unwrought or in powder form	20.00%	10%			kg
	7110.49.00.00	-- Other	20.00%	10%			kg
71.11	7111.00.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	20.00%	10%			kg
71.12		Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.					
	7112.30.00.00	- Ash containing precious metal or precious metal compounds	20.00%	10%			kg
		- Other :					
	7112.91.00.00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	20.00%	10%			kg
	7112.92.00.00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	20.00%	10%			kg
	7112.99.00.00	-- Other	20.00%	10%			kg
		III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.					
	7113.11.00.00	- Of precious metal whether or not plated or clad with precious metal : -- Of silver, whether or not plated or clad with other precious metal	15.00%	10%	10%		kg
	7113.19.00.00	-- Of other precious metal, whether or not plated or clad with precious metal	15.00%	10%	10%		kg
71.14	7113.20.00.00	- Of base metal clad with precious metal	15.00%	10%	10%		kg
		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.					
	7114.11.00.00	- Of precious metal whether or not plated or clad with precious metal : -- Of silver, whether or not plated or clad with other precious metal	15.00%	10%	10%		kg
71.15	7114.19.00.00	-- Of other precious metal, whether or not plated or clad with precious metal	15.00%	10%	10%		kg
	7114.20.00.00	- Of base metal clad with precious metal	15.00%	10%	10%		kg
		Other articles of precious metal or of metal clad with precious metal.					
71.16	7115.10.00.00	- Catalysts in the form of wire cloth or grill, of platinum	15.00%	10%			kg
	7115.90.00.00	- Other	15.00%	10%			kg
71.17		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).					
	7116.10.00.00	- Of natural or cultured pearls	15.00%	10%	10%		kg
	7116.20.00.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	15.00%	10%	10%		kg
71.18		Imitation jewellery.					
	7117.11.00.00	- Of base metal, whether or not plated with precious metal : -- Cuff-links and studs	15.00%	10%	10%		kg
	7117.19.00.00	-- Other	15.00%	10%	10%		kg
71.18	7117.90.00.00	- Other	15.00%	10%	10%		kg
		Coin.					
	7118.10.00.00	- Coin (other than gold coin), not being legal tender	15.00%	10%			kg
	7118.90.00.00	- Other	0.00%	10%			kg
		I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM					

Section XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1.- This Section does not cover :

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
- (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
- (c) Headgear or parts thereof of heading 65.06 or 65.07;
- (d) Umbrella frames or other articles of heading 66.03;
- (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
- (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
- (i) 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, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2.- Throughout the Nomenclature, the expression “parts of general use” means :

- (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
- (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, 83.10 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3.- Throughout the Nomenclature, the expression “base metals” means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

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

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

- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
- (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
- (c) In this Section the term “alloys” includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

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

7.- Classification of composite articles :

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

For this purpose :

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and

(c) A cermet of heading 81.13 is regarded as a single base metal.

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

(a) **Waste and scrap**

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

(b) **Powders**

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

Chapter 72

Iron and steel

Notes.

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

(a) **Pig iron**

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

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

(b) **Spiegeleisen**

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

(c) **Ferro-alloys**

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

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

(d) **Steel**

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) **Stainless steel**

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

(f) **Other alloy steel**

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

- 0.3 % or more of aluminium
- 0.0008 % or more of boron
- 0.3 % or more of chromium

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

(g) Remelting scrap ingots of iron or steel

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

(h) Granules

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

(ij) Semi-finished products

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

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

These products are not presented in coils.

(k) Flat-rolled products

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

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

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

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

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

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

(m) Other bars and rods

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

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

(n) Angles, shapes and sections

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

Chapter 72 does not include products of heading 73.01 or 73.02.

(o) Wire

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

(p) **Hollow drill bars and rods**

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

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

Subheading Notes.

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

(a) **Alloy pig iron**

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

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

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

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

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

(c) **Silicon-electrical steel**

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

(d) **High speed steel**

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

(e) **Silico-manganese steel**

Alloy steels containing by weight :

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

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

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

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
72.01		Pig iron and spiegeleisen in pigs, blocks or other primary forms.					
	7201.10.00.00	- Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	5.00%	10%			kg
	7201.20.00.00	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	5.00%	10%			kg
72.02	7201.50.00.00	- Alloy pig iron; spiegeleisen	5.00%	10%			kg
		Ferro-alloys.					
		- Ferro-manganese :					
	7202.11.00.00	-- Containing by weight more than 2 % of carbon	5.00%	10%			kg
	7202.19.00.00	-- Other	5.00%	10%			kg
		- Ferro-silicon :					
	7202.21.00.00	-- Containing by weight more than 55 % of silicon	5.00%	10%			kg
	7202.29.00.00	-- Other	5.00%	10%			kg
	7202.30.00.00	- Ferro-silico-manganese	5.00%	10%			kg
		- Ferro-chromium :					
	7202.41.00.00	-- Containing by weight more than 4 % of carbon	5.00%	10%			kg
	7202.49.00.00	-- Other	5.00%	10%			kg
	7202.50.00.00	- Ferro-silico-chromium	5.00%	10%			kg
	7202.60.00.00	- Ferro-nickel	5.00%	10%			kg
	7202.70.00.00	- Ferro-molybdenum	5.00%	10%			kg
	7202.80.00.00	- Ferro-tungsten and ferro-silico-tungsten	5.00%	10%			kg
		- Other :					
	7202.91.00.00	-- Ferro-titanium and ferro-silico-titanium	5.00%	10%			kg
	7202.92.00.00	-- Ferro-vanadium	5.00%	10%			kg
	7202.93.00.00	-- Ferro-niobium	5.00%	10%			kg
	7202.99.00.00	-- Other	5.00%	10%			kg
72.03		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.					
	7203.10.00.00	- Ferrous products obtained by direct reduction of iron ore	5.00%	10%			kg
	7203.90.00.00	- Other	5.00%	10%			kg
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.					
	7204.10.00.00	- Waste and scrap of cast iron - Waste and scrap of alloy steel :	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
72.05	7204.21.00.00	-- Of stainless steel	5.00%	10%			kg
	7204.29.00.00	-- Other	5.00%	10%			kg
	7204.30.00.00	- Waste and scrap of tinned iron or steel	5.00%	10%			kg
		- Other waste and scrap :					
	7204.41.00.00	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	5.00%	10%			kg
	7204.49.00.00	-- Other	5.00%	10%			kg
	7204.50.00.00	- Remelting scrap ingots	5.00%	10%			kg
		Granules and powders, of pig iron, spiegeleisen, iron or steel.					
	7205.10.00.00	- Granules	5.00%	10%			kg
		- Powders :					
72.06	7205.21.00.00	-- Of alloy steel	5.00%	10%			kg
	7205.29.00.00	-- Other	5.00%	10%			kg
		II.- IRON AND NON-ALLOY STEEL					
72.07		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).					
	7206.10.00.00	- Ingots	5.00%	10%			kg
	7206.90.00.00	- Other	5.00%	10%			kg
72.08		Semi-finished products of iron or non-alloy steel.					
		- Containing by weight less than 0.25 % of carbon :					
	7207.11.00.00	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	5.00%	10%			kg
	7207.12.00.00	-- Other, of rectangular (other than square) cross-section	5.00%	10%			kg
	7207.19.00.00	-- Other	5.00%	10%			kg
	7207.20.00.00	- Containing by weight 0.25 % or more of carbon	5.00%	10%			kg
		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.					
	7208.10.00.00	- In coils, not further worked than hot-rolled, with patterns in relief	5.00%	10%			kg
		- Other, in coils, not further worked than hot-rolled, pickled :					
	7208.25.00.00	-- Of a thickness of 4.75 mm or more	5.00%	10%			kg
	7208.26.00.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	5.00%	10%			kg
	7208.27.00.00	-- Of a thickness of less than 3 mm	5.00%	10%			kg
		- Other, in coils, not further worked than hot-rolled :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
72.09	7208.36.00.00	-- Of a thickness exceeding 10 mm	5.00%	10%			kg
	7208.37.00.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	5.00%	10%			kg
	7208.38.00.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	5.00%	10%			kg
	7208.39.00.00	-- Of a thickness of less than 3 mm	5.00%	10%			kg
	7208.40.00.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	5.00%	10%			kg
		- Other, not in coils, not further worked than hot-rolled :					
	7208.51.00.00	-- Of a thickness exceeding 10 mm	5.00%	10%			kg
	7208.52.00.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	5.00%	10%			kg
	7208.53.00.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	5.00%	10%			kg
	7208.54.00.00	-- Of a thickness of less than 3 mm	5.00%	10%			kg
	7208.90.00.00	- Other	5.00%	10%			kg
		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.					
		- In coils, not further worked than cold-rolled (cold-reduced) :					
	7209.15.00.00	-- Of a thickness of 3 mm or more	5.00%	10%			kg
	7209.16.00.00	-- Of a thickness exceeding 1 mm but less than 3 mm	5.00%	10%			kg
	7209.17.00.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	5.00%	10%			kg
	7209.18.00.00	-- Of a thickness of less than 0.5 mm	5.00%	10%			kg
		- Not in coils, not further worked than cold-rolled (cold-reduced) :					
	7209.25.00.00	-- Of a thickness of 3 mm or more	5.00%	10%			kg
	7209.26.00.00	-- Of a thickness exceeding 1 mm but less than 3 mm	5.00%	10%			kg
	7209.27.00.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	5.00%	10%			kg
	7209.28.00.00	-- Of a thickness of less than 0.5 mm	5.00%	10%			kg
	7209.90.00.00	- Other	5.00%	10%			kg
72.10		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.					
		- Plated or coated with tin :					
	7210.11.00.00	-- Of a thickness of 0.5 mm or more	5.00%	10%			kg
	7210.12.00.00	-- Of a thickness of less than 0.5 mm	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
72.11	7210.20.00.00	- Plated or coated with lead, including terne-plate	5.00%	10%			kg
	7210.30.00.00	- Electrolytically plated or coated with zinc	5.00%	10%			kg
		- Otherwise plated or coated with zinc :					
	7210.41.00.00	-- Corrugated	15.00%	10%			kg
		-- Other:					
	7210.49.10.00	--- In coils	0.00%	10%			kg
	7210.49.90.00	--- Other	15.00%	10%			kg
	7210.50.00.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	5.00%	10%			kg
		- Plated or coated with aluminium :					
		-- Plated or coated with aluminium-zinc alloys:					
	7210.61.10.00	--- In coils	5.00%	10%			kg
	7210.61.90.00	--- Other	15.00%	10%			kg
		-- Other:					
	7210.69.10.00	--- In coils	5.00%	10%			kg
	7210.69.90.00	--- Other	15.00%	10%			kg
		- Painted, varnished or coated with plastics:					
	7210.70.10.00	-- In coils	5.00%	10%			kg
	7210.70.90.00	-- Other	15.00%	10%			kg
		- Other:					
	7210.90.10.00	-- Plated or coated with other materials	15.00%	10%			kg
	7210.90.90.00	-- Other	15.00%	10%			kg
		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.					
		- Not further worked than hot-rolled :					
	7211.13.00.00	-- 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	5.00%	10%			kg
	7211.14.00.00	-- Other, of a thickness of 4.75 mm or more	5.00%	10%			kg
	7211.19.00.00	-- Other	5.00%	10%			kg
		- Not further worked than cold-rolled (cold-reduced) :					
	7211.23.00.00	-- Containing by weight less than 0.25 % of carbon	5.00%	10%			kg
	7211.29.00.00	-- Other	5.00%	10%			kg
	7211.90.00.00	- Other	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
72.12		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.					
	7212.10.00.00	- Plated or coated with tin	5.00%	10%			kg
	7212.20.00.00	- Electrolytically plated or coated with zinc	5.00%	10%			kg
	7212.30.00.00	- Otherwise plated or coated with zinc	5.00%	10%			kg
	7212.40.00.00	- Painted, varnished or coated with plastics	5.00%	10%			kg
	7212.50.00.00	- Otherwise plated or coated	5.00%	10%			kg
	7212.60.00.00	- Clad	5.00%	10%			kg
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.					
	7213.10.00.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process - Other, of free-cutting steel:	5.00%	10%			kg
	7213.20.10.00	-- Of circular cross-section measuring less than or equal to 5.5 mm in diameter	5.00%	10%			kg
	7213.20.90.00	-- Other	5.00%	10%			kg
		- Other : -- Of circular cross-section measuring less than 14 mm in diameter:					
	7213.91.10.00	--- Of a diameter not exceeding 5.5mm	5.00%	10%			kg
	7213.91.90.00	--- Other	5.00%	10%			kg
72.14	7213.99.00.00	-- Other	5.00%	10%			kg
		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.					
	7214.10.00.00	- Forged	15.00%	10%			kg
	7214.20.00.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	15.00%	10%			kg
	7214.30.00.00	- Other, of free-cutting steel	15.00%	10%			kg
		- Other : -- Of rectangular (other than square) cross-section					
	7214.91.00.00	-- Other	15.00%	10%			kg
72.15	7214.99.00.00	-- Other	15.00%	10%			kg
	7215.10.00.00	Other bars and rods of iron or non-alloy steel. - Of free-cutting steel, not further worked than cold-formed or cold-finished	15.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
72.16	7215.50.00.00	- Other, not further worked than cold-formed or cold-finished	15.00%	10%			kg
	7215.90.00.00	- Other	15.00%	10%			kg
		Angles, shapes and sections of iron or non-alloy steel.					
	7216.10.00.00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	15.00%	10%			kg
		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :					
	7216.21.00.00	-- L sections	15.00%	10%			kg
	7216.22.00.00	-- T sections	15.00%	10%			kg
		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more :					
	7216.31.00.00	-- U sections	15.00%	10%			kg
	7216.32.00.00	-- I sections	15.00%	10%			kg
	7216.33.00.00	-- H sections	15.00%	10%			kg
	7216.40.00.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	15.00%	10%			kg
	7216.50.00.00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	15.00%	10%			kg
		- Angles, shapes and sections, not further worked than cold-formed or cold-finished :					
72.17	7216.61.00.00	-- Obtained from flat-rolled products	15.00%	10%			kg
	7216.69.00.00	-- Other	15.00%	10%			kg
		- Other :					
	7216.91.00.00	-- Cold-formed or cold-finished from flat-rolled products	15.00%	10%			kg
	7216.99.00.00	-- Other	15.00%	10%			kg
		Wire of iron or non-alloy steel.					
		- Not plated or coated, whether or not polished:					
	7217.10.10.00	-- Of a diameter not exceeding 5.5mm	5.00%	10%			kg
	7217.10.90.00	-- Other	5.00%	10%			kg
		- Plated or coated with zinc:					
	7217.20.10.00	-- Of a diameter not exceeding 5.5mm	5.00%	10%			kg
	7217.20.90.00	-- Other	5.00%	10%			kg
		- Plated or coated with other base metals:					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
72.18	7217.30.10.00	-- Of a diameter not exceeding 5.5mm	5.00%	10%			kg
	7217.30.90.00	-- Other	5.00%	10%			kg
		- Other:					
	7217.90.10.00	-- Of a diameter not exceeding 5.5mm	5.00%	10%			kg
72.19	7217.90.90.00	-- Other	5.00%	10%			kg
		III.- STAINLESS STEEL					
		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.					
	7218.10.00.00	- Ingots and other primary forms	5.00%	10%			kg
72.20		- Other :					
	7218.91.00.00	-- Of rectangular (other than square) cross-section	5.00%	10%			kg
	7218.99.00.00	-- Other	5.00%	10%			kg
		Flat-rolled products of stainless steel, of a width of 600 mm or more.					
72.20		- Not further worked than hot-rolled, in coils :					
	7219.11.00.00	-- Of a thickness exceeding 10 mm	5.00%	10%			kg
	7219.12.00.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	5.00%	10%			kg
	7219.13.00.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	5.00%	10%			kg
72.20	7219.14.00.00	-- Of a thickness of less than 3 mm	5.00%	10%			kg
		- Not further worked than hot-rolled, not in coils :					
	7219.21.00.00	-- Of a thickness exceeding 10 mm	5.00%	10%			kg
	7219.22.00.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	5.00%	10%			kg
72.20	7219.23.00.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	5.00%	10%			kg
	7219.24.00.00	-- Of a thickness of less than 3 mm	5.00%	10%			kg
		- Not further worked than cold-rolled (cold-reduced) :					
	7219.31.00.00	-- Of a thickness of 4.75 mm or more	5.00%	10%			kg
72.20	7219.32.00.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	5.00%	10%			kg
	7219.33.00.00	-- Of a thickness exceeding 1 mm but less than 3 mm	5.00%	10%			kg
	7219.34.00.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	5.00%	10%			kg
	7219.35.00.00	-- Of a thickness of less than 0.5 mm	5.00%	10%			kg
72.20	7219.90.00.00	- Other	5.00%	10%			kg
		Flat-rolled products of stainless steel, of a width of less than 600 mm.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
72.21	7220.11.00.00	- Not further worked than hot-rolled :					
	7220.12.00.00	-- Of a thickness of 4.75 mm or more	5.00%	10%			kg
	7220.20.00.00	-- Of a thickness of less than 4.75 mm	5.00%	10%			kg
	7220.90.00.00	- Not further worked than cold-rolled (cold-reduced)	5.00%	10%			kg
	7221.00.00.00	- Other	5.00%	10%			kg
72.22		Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	5.00%	10%			kg
72.23		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.					
		- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :					
	7222.11.00.00	-- Of circular cross-section	5.00%	10%			kg
	7222.19.00.00	-- Other	5.00%	10%			kg
	7222.20.00.00	- Bars and rods, not further worked than cold-formed or cold-finished	5.00%	10%			kg
	7222.30.00.00	- Other bars and rods	5.00%	10%			kg
	7222.40.00.00	- Angles, shapes and sections	5.00%	10%			kg
	7223.00.00.00	Wire of stainless steel.	5.00%	10%			kg
72.24		IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL					
72.25		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.					
	7224.10.00.00	- Ingots and other primary forms	5.00%	10%			kg
	7224.90.00.00	- Other	5.00%	10%			kg
		Flat-rolled products of other alloy steel, of a width of 600 mm or more.					
		- Of silicon-electrical steel :					
	7225.11.00.00	-- Grain-oriented	5.00%	10%			kg
	7225.19.00.00	-- Other	5.00%	10%			kg
	7225.30.00.00	- Other, not further worked than hot-rolled, in coils	5.00%	10%			kg
	7225.40.00.00	- Other, not further worked than hot-rolled, not in coils	5.00%	10%			kg
	7225.50.00.00	- Other, not further worked than cold-rolled (cold-reduced)	5.00%	10%			kg
		- Other :					
	7225.91.00.00	-- Electrolytically plated or coated with zinc	5.00%	10%			kg
	7225.92.00.00	-- Otherwise plated or coated with zinc	5.00%	10%			kg
	7225.99.00.00	-- Other	5.00%	10%			kg
			5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
72.26		Flat-rolled products of other alloy steel, of a width of less than 600 mm.					
		- Of silicon-electrical steel :					
	7226.11.00.00	-- Grain-oriented	5.00%	10%			kg
	7226.19.00.00	-- Other	5.00%	10%			kg
	7226.20.00.00	- Of high speed steel	5.00%	10%			kg
		- Other :					
	7226.91.00.00	-- Not further worked than hot-rolled	5.00%	10%			kg
	7226.92.00.00	-- Not further worked than cold-rolled (cold-reduced)	5.00%	10%			kg
	7226.99.00.00	-- Other	5.00%	10%			kg
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.					
	7227.10.00.00	- Of high speed steel	5.00%	10%			kg
	7227.20.00.00	- Of silico-manganese steel	5.00%	10%			kg
	7227.90.00.00	- Other	5.00%	10%			kg
72.28		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.					
	7228.10.00.00	- Bars and rods, of high speed steel	15.00%	10%			kg
	7228.20.00.00	- Bars and rods, of silico-manganese steel	15.00%	10%			kg
	7228.30.00.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	15.00%	10%			kg
	7228.40.00.00	- Other bars and rods, not further worked than forged	15.00%	10%			kg
	7228.50.00.00	- Other bars and rods, not further worked than cold-formed or cold-finished	15.00%	10%			kg
	7228.60.00.00	- Other bars and rods	15.00%	10%			kg
	7228.70.00.00	- Angles, shapes and sections	15.00%	10%			kg
	7228.80.00.00	- Hollow drill bars and rods	15.00%	10%			kg
72.29		Wire of other alloy steel.					
	7229.20.00.00	- Of silico-manganese steel	5.00%	10%			kg
	7229.90.00.00	- Other	5.00%	10%			kg

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	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.					
	7301.10.00.00	- Sheet piling	5.00%	10%			kg
	7301.20.00.00	- Angles, shapes and sections	15.00%	10%			kg
73.02		Railway or tramway track construction material of iron or steel, the following : rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.					
	7302.10.00.00	- Rails	5.00%	10%			kg
	7302.30.00.00	- Switch blades, crossing frogs, point rods and other crossing pieces	5.00%	10%			kg
	7302.40.00.00	- Fish-plates and sole plates	5.00%	10%			kg
	7302.90.00.00	- Other	5.00%	10%			kg
73.03		Tubes, pipes and hollow profiles, of cast iron.					
	7303.00.10.00	- Of a kind used for supplies under pressure	5.00%	10%			kg
	7303.00.90.00	- Other	15.00%	10%			kg
73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.					
		- Line pipe of a kind used for oil or gas pipelines :					
	7304.11.00.00	-- Of stainless steel	5.00%	10%			kg
	7304.19.00.00	-- Other	5.00%	10%			kg
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :					
	7304.22.00.00	-- Drill pipe of stainless steel	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
73.05	7304.23.00.00	-- Other drill pipe	5.00%	10%			kg
	7304.24.00.00	-- Other, of stainless steel	5.00%	10%			kg
	7304.29.00.00	-- Other	5.00%	10%			kg
		- Other, of circular cross-section, of iron or non-alloy steel :					
		-- Cold-drawn or cold-rolled (cold-reduced):					
	7304.31.10.00	--- Of a kind used for supplies under pressure	5.00%	10%			kg
	7304.31.20.00	--- For the manufacture of bicycles and motorcycles	5.00%	10%			kg
	7304.31.90.00	--- Other	15.00%	10%			kg
		-- Other:					
	7304.39.10.00	--- Of a kind used for supplies under pressure	5.00%	10%			kg
	7304.39.20.00	--- Of a kind used for the manufacture of bicycles and motor cycle frames	5.00%	10%			kg
	7304.39.90.00	--- Other	15.00%	10%			kg
		- Other, of circular cross-section, of stainless steel :					
		-- Cold-drawn or cold-rolled (cold-reduced):					
	7304.41.10.00	--- Of a kind used for supplies under pressure	5.00%	10%			kg
	7304.41.90.00	--- Other	15.00%	10%			kg
		-- Other:					
	7304.49.10.00	--- Of a kind used for supplies under pressure	5.00%	10%			kg
	7304.49.90.00	--- Other	15.00%	10%			kg
		- Other, of circular cross-section, of other alloy steel :					
		-- Cold-drawn or cold-rolled (cold-reduced):					
	7304.51.10.00	--- Of a kind used for supplies under pressure	5.00%	10%			kg
	7304.51.90.00	--- Other	15.00%	10%			kg
		-- Other:					
	7304.59.10.00	--- Of a kind used for supplies under pressure	5.00%	10%			kg
	7304.59.90.00	--- Other	15.00%	10%			kg
	7304.90.00.00	- Other	15.00%	10%			kg
		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.					
		- Line pipe of a kind used for oil or gas pipelines :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
73.06	7305.11.00.00	-- Longitudinally submerged arc welded	5.00%	10%			kg
	7305.12.00.00	-- Other, longitudinally welded	5.00%	10%			kg
	7305.19.00.00	-- Other	5.00%	10%			kg
	7305.20.00.00	- Casing of a kind used in drilling for oil or gas - Other, welded :	5.00%	10%			kg
		-- Longitudinally welded:					
	7305.31.10.00	--- Of the kind used for supplies under pressure	5.00%	10%			kg
	7305.31.90.00	--- Other	15.00%	10%			kg
		-- Other:					
	7305.39.10.00	--- Of a kind used for supplies under pressure	5.00%	10%			kg
	7305.39.90.00	--- Other	15.00%	10%			kg
		- Other:					
	7305.90.10.00	-- Of a kind used for supplies under pressure	5.00%	10%			kg
	7305.90.90.00	-- Other	15.00%	10%			kg
		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.					
		- Line pipe of a kind used for oil or gas pipelines :					
	7306.11.00.00	-- Welded, of stainless steel	5.00%	10%			kg
	7306.19.00.00	-- Other	5.00%	10%			kg
		- Casing and tubing of a kind used in drilling for oil or gas :					
	7306.21.00.00	-- Welded, of stainless steel	5.00%	10%			kg
	7306.29.00.00	-- Other	5.00%	10%			kg
		- Other, welded, of circular cross-section, of iron or non-alloy steel:					
	7306.30.10.00	-- Of a kind used for supplies under pressure	5.00%	10%			kg
	7306.30.90.00	-- Other	15.00%	10%			kg
		- Other, welded, of circular cross-section, of stainless steel:					
	7306.40.10.00	-- Of a kind used for supplies under pressure	5.00%	10%			kg
	7306.40.90.00	-- Other	15.00%	10%			kg
		- Other, welded, of circular cross-section, of other alloy steel:					
	7306.50.10.00	-- Of a kind used for supplies under pressure	5.00%	10%			kg
	7306.50.90.00	-- Other	15.00%	10%			kg
		- Other, welded, of non-circular cross-section :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
73.07	7306.61.00.00	-- Of square or rectangular cross-section	15.00%	10%			kg
	7306.69.00.00	-- Of other non-circular cross-section	15.00%	10%			kg
	7306.90.00.00	- Other	15.00%	10%			kg
		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.					
		- Cast fittings :					
		-- Of non-malleable cast iron:					
	7307.11.10.00	--- Of a kind used for supplies under pressure	5.00%	10%			kg
	7307.11.90.00	--- Other	15.00%	10%			kg
	7307.19.00.00	-- Other	15.00%	10%			kg
		- Other, of stainless steel :					
	7307.21.00.00	-- Flanges	15.00%	10%			kg
	7307.22.00.00	-- Threaded elbows, bends and sleeves	15.00%	10%			kg
	7307.23.00.00	-- Butt welding fittings	15.00%	10%			kg
	7307.29.00.00	-- Other	15.00%	10%			kg
73.08		- Other :					
	7307.91.00.00	-- Flanges	15.00%	10%			kg
	7307.92.00.00	-- Threaded elbows, bends and sleeves	15.00%	10%			kg
	7307.93.00.00	-- Butt welding fittings	15.00%	10%			kg
	7307.99.00.00	-- Other	15.00%	10%			kg
		Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.					
	7308.10.00.00	- Bridges and bridge-sections	5.00%	10%			kg
		- Towers and lattice masts:					
	7308.20.10.00	-- Of a kind used for the transportation of electricity	5.00%	10%			kg
	7308.20.90.00	-- Other	5.00%	10%			kg
	7308.30.00.00	- Doors, windows and their frames and thresholds for doors	15.00%	10%			kg
	7308.40.00.00	- Equipment for scaffolding, shuttering, propping or pitpropping	5.00%	10%			kg
		- Other:					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
73.09	7308.90.10.00	-- Poles with or without lighting fittings of a height of 8 m or more	5.00%	10%			kg
		-- Other:					
	7308.90.91.00	--- Metallic pipes	15.00%	10%			kg
	7308.90.99.00	--- Other	5.00%	10%			kg
73.10		Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.					
	7309.00.10.00	- Reservoir, tanks, tubs of a minimum capacity of 50,000 l	5.00%	10%			kg
	7309.00.90.00	- Other	5.00%	10%			kg
		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.					
73.11	7310.10.00.00	- Of a capacity of 50 l or more	15.00%	10%			kg
		- Of a capacity of less than 50 l :					
	7310.21.00.00	-- Cans which are to be closed by soldering or crimping	15.00%	10%			kg
	7310.29.00.00	-- Other	15.00%	10%			kg
73.12	7311.00.00.00	Containers for compressed or liquefied gas, of iron or steel.	15.00%	10%			kg
73.13		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.					
		- Stranded wire, ropes and cables:					
	7312.10.10.00	-- Brake and derailleur cables for bicycles and motorcycles	5.00%	10%			kg
		-- Other:					
	7312.10.91.00	--- Other galvanized steel cables for electricity	5.00%	10%			kg
	7312.10.99.00	--- Other	15.00%	10%			kg
	7312.90.00.00	- Other	15.00%	10%			kg
	7313.00.00.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	15.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.					
		- Woven cloth :					
	7314.12.00.00	-- Endless bands for machinery, of stainless steel	15.00%	10%			kg
	7314.14.00.00	-- Other woven cloth, of stainless steel	15.00%	10%			kg
	7314.19.00.00	-- Other	15.00%	10%			kg
	7314.20.00.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	15.00%	10%			kg
		- Other grill, netting and fencing, welded at the intersection :					
	7314.31.00.00	-- Plated or coated with zinc	15.00%	10%			kg
	7314.39.00.00	-- Other	15.00%	10%			kg
		- Other cloth, grill, netting and fencing :					
	7314.41.00.00	-- Plated or coated with zinc	15.00%	10%			kg
	7314.42.00.00	-- Coated with plastics	15.00%	10%			kg
	7314.49.00.00	-- Other	15.00%	10%			kg
	7314.50.00.00	- Expanded metal	15.00%	10%			kg
73.15		Chain and parts thereof, of iron or steel.					
		- Articulated link chain and parts thereof :					
		-- Roller chain:					
	7315.11.10.00	--- For bicycles and motor-cycles	5.00%	10%			kg
	7315.11.90.00	--- Other	15.00%	10%			kg
	7315.12.00.00	-- Other chain	15.00%	10%			kg
		-- Parts:					
	7315.19.10.00	--- Shackles	5.00%	10%			kg
	7315.19.90.00	--- Other	5.00%	10%			kg
	7315.20.00.00	- Skid chain	15.00%	10%			kg
		- Other chain :					
	7315.81.00.00	-- Stud-link	15.00%	10%			kg
	7315.82.00.00	-- Other, welded link	15.00%	10%			kg
	7315.89.00.00	-- Other	15.00%	10%			kg
	7315.90.00.00	- Other parts	15.00%	10%			kg
73.16	7316.00.00.00	Anchors, grapnels and parts thereof, of iron or steel.	15.00%	10%			kg
73.17		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.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
73.18	7317.00.10.00	- Nails and corrugated nails	15.00%	10%			kg
	7317.00.90.00	- Other	15.00%	10%			kg
73.19		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.					
		- Threaded articles :					
	7318.11.00.00	-- Coach screws	15.00%	10%			kg
	7318.12.00.00	-- Other wood screws	15.00%	10%			kg
	7318.13.00.00	-- Screw hooks and screw rings	15.00%	10%			kg
	7318.14.00.00	-- Self-tapping screws	15.00%	10%			kg
	7318.15.00.00	-- Other screws and bolts, whether or not with their nuts or washers	15.00%	10%			kg
	7318.16.00.00	-- Nuts	15.00%	10%			kg
	7318.19.00.00	-- Other	15.00%	10%			kg
		- Non-threaded articles :					
	7318.21.00.00	-- Spring washers and other lock washers	15.00%	10%			kg
	7318.22.00.00	-- Other washers	15.00%	10%			kg
	7318.23.00.00	-- Rivets	15.00%	10%			kg
	7318.24.00.00	-- Cotters and cotter-pins	15.00%	10%			kg
	7318.29.00.00	-- Other	15.00%	10%			kg
73.20		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.					
	7319.40.00.00	- Safety pins and other pins	15.00%	10%			kg
	7319.90.00.00	- Other	15.00%	10%			kg
73.21		Springs and leaves for springs, of iron or steel.					
	7320.10.00.00	- Leaf-springs and leaves therefor	15.00%	10%			kg
	7320.20.00.00	- Helical springs	15.00%	10%			kg
	7320.90.00.00	- Other	15.00%	10%			kg
		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.					
		- Cooking appliances and plate warmers :					
		-- For gas fuel or for both gas and other fuels:					
		--- With a maximum of two burners:					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
73.22	7321.11.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	15.00%	10%			u
	7321.11.19.00	---- Other	15.00%	10%			u
		--- Other:					
	7321.11.91.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	15.00%	10%			u
	7321.11.99.00	---- Other	15.00%	10%			u
		-- For liquid fuel:					
	7321.12.10.00	--- With a maximum of two burners	15.00%	10%			u
	7321.12.90.00	--- Other	15.00%	10%			u
	7321.19.00.00	-- Other, including appliances for solid fuel	15.00%	10%			u
		- Other appliances :					
	7321.81.00.00	-- For gas fuel or for both gas and other fuels	15.00%	10%			u
	7321.82.00.00	-- For liquid fuel	15.00%	10%			u
	7321.89.00.00	-- Other, including appliances for solid fuel	15.00%	10%			u
	7321.90.00.00	- Parts	15.00%	10%			kg
73.23		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.					
		- Radiators and parts thereof :					
	7322.11.00.00	-- Of cast iron	15.00%	10%			kg
	7322.19.00.00	-- Other	15.00%	10%			kg
	7322.90.00.00	- Other	15.00%	10%			kg
		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.					
	7323.10.00.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	15.00%	10%			kg
		- Other :					
	7323.91.00.00	-- Of cast iron, not enamelled	15.00%	10%			kg
	7323.92.00.00	-- Of cast iron, enamelled	15.00%	10%			kg
	7323.93.00.00	-- Of stainless steel	15.00%	10%			kg
	7323.94.00.00	-- Of iron (other than cast iron) or steel, enamelled	15.00%	10%			kg
		-- Other:					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
73.24	7323.99.10.00	--- Galvanized articles	15.00%	10%			kg
	7323.99.90.00	--- Other	15.00%	10%			kg
		Sanitary ware and parts thereof, of iron or steel.					
	7324.10.00.00	- Sinks and wash basins, of stainless steel	15.00%	10%			kg
		- Baths :					
73.25	7324.21.00.00	-- Of cast iron, whether or not enamelled	15.00%	10%			kg
	7324.29.00.00	-- Other	15.00%	10%			kg
		- Other, including parts:					
	7324.90.10.00	-- Enamelled	15.00%	10%			kg
	7324.90.20.00	-- Galvanized	15.00%	10%			kg
73.26	7324.90.90.00	-- Other	15.00%	10%			kg
		Other cast articles of iron or steel.					
	7325.10.00.00	- Of non-malleable cast iron	15.00%	10%			kg
		- Other :					
	7325.91.00.00	-- Grinding balls and similar articles for mills	7.50%	10%			kg
		-- Other:					
	7325.99.10.00	--- Accessories for electrical installations	15.00%	10%			kg
	7325.99.90.00	--- Other	15.00%	10%			kg
		Other articles of iron or steel.					
		- Forged or stamped, but not further worked :					
	7326.11.00.00	-- Grinding balls and similar articles for mills	7.50%	10%			kg
	7326.19.00.00	-- Other	15.00%	10%			kg
		- Articles of iron or steel wire:					
	7326.20.10.00	-- Monofilament rods for tyres	5.00%	10%			kg
	7326.20.90.00	-- Other	15.00%	10%			kg
		- Other:					
	7326.90.10.00	-- Accessories for the transmission of electrical energy	15.00%	10%			kg
	7326.90.90.00	-- Other	15.00%	10%			kg

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 28.53.

(d) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

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

(e) **Profiles**

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

(f) **Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

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

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

(h) **Tubes and pipes**

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

Subheading Note.

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

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

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

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

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

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

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

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

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

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
74.01	7401.00.00.00	Copper mattes; cement copper (precipitated copper).	5.00%	10%			kg
74.02	7402.00.00.00	Unrefined copper; copper anodes for electrolytic refining.	5.00%	10%			kg
74.03		Refined copper and copper alloys, unwrought. - Refined copper :					
	7403.11.00.00	-- Cathodes and sections of cathodes	5.00%	10%			kg
	7403.12.00.00	-- Wire-bars	5.00%	10%			kg
	7403.13.00.00	-- Billets	5.00%	10%			kg
	7403.19.00.00	-- Other	5.00%	10%			kg
		- Copper alloys :					
	7403.21.00.00	-- Copper-zinc base alloys (brass)	5.00%	10%			kg
	7403.22.00.00	-- Copper-tin base alloys (bronze)	5.00%	10%			kg
	7403.29.00.00	-- Other copper alloys (other than master alloys of heading 74.05)	5.00%	10%			kg
74.04	7404.00.00.00	Copper waste and scrap.	5.00%	10%			kg
74.05	7405.00.00.00	Master alloys of copper.	5.00%	10%			kg
74.06		Copper powders and flakes.					
	7406.10.00.00	- Powders of non-lamellar structure	5.00%	10%			kg
	7406.20.00.00	- Powders of lamellar structure; flakes	5.00%	10%			kg
74.07		Copper bars, rods and profiles.					
	7407.10.00.00	- Of refined copper	5.00%	10%			kg
		- Of copper alloys :					
	7407.21.00.00	-- Of copper-zinc base alloys (brass)	5.00%	10%			kg
	7407.29.00.00	-- Other	5.00%	10%			kg
74.08		Copper wire. - Of refined copper :					
	7408.11.00.00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	5.00%	10%			kg
	7408.19.00.00	-- Other	15.00%	10%			kg
		- Of copper alloys :					
	7408.21.00.00	-- Of copper-zinc base alloys (brass)	5.00%	10%			kg
	7408.22.00.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5.00%	10%			kg
	7408.29.00.00	-- Other	5.00%	10%			kg
74.09		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm. - Of refined copper :					
	7409.11.00.00	-- In coils	5.00%	10%			kg
	7409.19.00.00	-- Other	5.00%	10%			kg
		- Of copper-zinc base alloys (brass) :					
	7409.21.00.00	-- In coils	5.00%	10%			kg
	7409.29.00.00	-- Other	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
74.10	7409.31.00.00	- Of copper-tin base alloys (bronze) : -- In coils	5.00%	10%			kg
	7409.39.00.00	-- Other	5.00%	10%			kg
	7409.40.00.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5.00%	10%			kg
	7409.90.00.00	- Of other copper alloys	5.00%	10%			kg
		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.					
74.11		- Not backed :					
	7410.11.00.00	-- Of refined copper	5.00%	10%			kg
	7410.12.00.00	-- Of copper alloys	5.00%	10%			kg
		- Backed :					
	7410.21.00.00	-- Of refined copper	5.00%	10%			kg
74.12	7410.22.00.00	-- Of copper alloys	5.00%	10%			kg
		Copper tubes and pipes.					
	7411.10.00.00	- Of refined copper	15.00%	10%			kg
		- Of copper alloys :					
	7411.21.00.00	-- Of copper-zinc base alloys (brass)	15.00%	10%			kg
74.13	7411.22.00.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15.00%	10%			kg
	7411.29.00.00	-- Other	15.00%	10%			kg
		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).					
	7412.10.00.00	- Of refined copper	15.00%	10%			kg
	7412.20.00.00	- Of copper alloys	15.00%	10%			kg
[74.14] 74.15	7413.00.00.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	15.00%	10%			kg
		Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.					
	7415.10.00.00	- Nails and tacks, drawing pins, staples and similar articles	15.00%	10%			kg
		- Other articles, not threaded :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
[74.16] [74.17] 74.18 74.19	7415.21.00.00	-- Washers (including spring washers)	15.00%	10%			kg
	7415.29.00.00	-- Other	15.00%	10%			kg
		- Other threaded articles :					
	7415.33.00.00	-- Screws; bolts and nuts	15.00%	10%			kg
	7415.39.00.00	-- Other	15.00%	10%			kg
		Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.					
	7418.10.00.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	7.50%	10%			kg
	7418.20.00.00	- Sanitary ware and parts thereof	15.00%	10%			kg
		Other articles of copper.					
	7419.10.00.00	- Chain and parts thereof	15.00%	10%			kg
		- Other :					
	7419.91.00.00	-- Cast, moulded, stamped or forged, but not further worked	15.00%	10%			kg
		-- Other:					
	7419.99.10.00	--- Reservoirs, tanks and other containers	15.00%	10%			kg
	7419.99.20.00	--- Accessories for the transmission of electrical energy	15.00%	10%			kg
	7419.99.90.00	--- Other	15.00%	10%			kg

Nickel and articles thereof**Note.**

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

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

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

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

(e) Tubes and pipes

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

Subheading Notes.

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

(a) Nickel, not alloyed

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

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

TABLE - Other elements

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

(b) **Nickel alloys**

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

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

2.- Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7508.10 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.					
	7501.10.00.00	- Nickel mattes	5.00%	10%			kg
	7501.20.00.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	5.00%	10%			kg
75.02		Unwrought nickel.					
	7502.10.00.00	- Nickel, not alloyed	5.00%	10%			kg
	7502.20.00.00	- Nickel alloys	5.00%	10%			kg
75.03	7503.00.00.00	Nickel waste and scrap.	5.00%	10%			kg
75.04	7504.00.00.00	Nickel powders and flakes.	5.00%	10%			kg
75.05		Nickel bars, rods, profiles and wire.					
		- Bars, rods and profiles :					
	7505.11.00.00	-- Of nickel, not alloyed	15.00%	10%			kg
	7505.12.00.00	-- Of nickel alloys	15.00%	10%			kg
		- Wire :					
	7505.21.00.00	-- Of nickel, not alloyed	5.00%	10%			kg
	7505.22.00.00	-- Of nickel alloys	5.00%	10%			kg
75.06		Nickel plates, sheets, strip and foil.					
	7506.10.00.00	- Of nickel, not alloyed	5.00%	10%			kg
	7506.20.00.00	- Of nickel alloys	5.00%	10%			kg
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).					
		- Tubes and pipes :					
	7507.11.00.00	-- Of nickel, not alloyed	15.00%	10%			kg
	7507.12.00.00	-- Of nickel alloys	15.00%	10%			kg
	7507.20.00.00	- Tube or pipe fittings	15.00%	10%			kg
75.08		Other articles of nickel.					
	7508.10.00.00	- Cloth, grill and netting, of nickel wire	15.00%	10%			kg
		- Other:					
	7508.90.10.00	-- Frames for textile designs	5.00%	10%			kg
	7508.90.90.00	-- Other	15.00%	10%			kg

Aluminium and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

Headings 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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

Subheading Notes.

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

(a) **Aluminium, not alloyed**

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

TABLE - Other elements

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

(b) Aluminium alloys

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

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

2.- Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7616.91 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
76.01		Unwrought aluminium.					
	7601.10.00.00	- Aluminium, not alloyed	5.00%	10%			kg
	7601.20.00.00	- Aluminium alloys	5.00%	10%			kg
76.02	7602.00.00.00	Aluminium waste and scrap.	5.00%	10%			kg
76.03		Aluminium powders and flakes.					
	7603.10.00.00	- Powders of non-lamellar structure	5.00%	10%			kg
	7603.20.00.00	- Powders of lamellar structure; flakes	5.00%	10%			kg
76.04		Aluminium bars, rods and profiles.					
	7604.10.00.00	- Of aluminium, not alloyed	5.00%	10%			kg
	7604.21.00.00	- Of aluminium alloys : -- Hollow profiles	5.00%	10%			kg
	7604.29.00.00	-- Other	5.00%	10%			kg
76.05		Aluminium wire.					
	7605.11.00.00	- Of aluminium, not alloyed : -- Of which the maximum cross-sectional dimension exceeds 7 mm	5.00%	10%			kg
	7605.19.00.00	-- Other	5.00%	10%			kg
	7605.21.00.00	- Of aluminium alloys : -- Of which the maximum cross-sectional dimension exceeds 7 mm	5.00%	10%			kg
	7605.29.00.00	-- Other	5.00%	10%			kg
76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.					
		- Rectangular (including square) :					
	7606.11.10.00	-- Of aluminium, not alloyed: --- Corrugated	15.00%	10%			kg
	7606.11.90.00	--- Other	5.00%	10%			kg
	7606.12.10.00	-- Of aluminium alloys: --- Corrugated	15.00%	10%			kg
	7606.12.90.00	--- Other	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
76.07		- Other :					
		-- Of aluminium, not alloyed:					
	7606.91.10.00	--- Corrugated	15.00%	10%			kg
		--- Other:					
	7606.91.91.00	---- Painted, coated or varnished	5.00%	10%			kg
	7606.91.99.00	---- Other	5.00%	10%			kg
		-- Of aluminium alloys					
	7606.92.10.00	--- Corrugated	15.00%	10%			kg
		--- Other:					
	7606.92.91.00	---- Painted, coated or varnished	5.00%	10%			kg
76.08	7606.92.99.00	---- Other	5.00%	10%			kg
		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.					
		- Not backed :					
	7607.11.00.00	-- Rolled but not further worked	5.00%	10%			kg
		-- Other:					
	7607.19.10.00	--- Printed	5.00%	10%			kg
	7607.19.90.00	--- Other	5.00%	10%			kg
		- Backed:					
	7607.20.10.00	-- Printed	5.00%	10%			kg
	7607.20.90.00	-- Other	5.00%	10%			kg
76.09		Aluminium tubes and pipes.					
	7608.10.00.00	- Of aluminium, not alloyed	15.00%	10%			kg
	7608.20.00.00	- Of aluminium alloys	15.00%	10%			kg
76.10	7609.00.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	15.00%	10%			kg
		Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.					
	7610.10.00.00	- Doors, windows and their frames and thresholds for doors	15.00%	10%			kg
	7610.90.00.00	- Other	15.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
76.11	7611.00.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	15.00%	10%			kg
76.12		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.					
	7612.10.00.00	- Collapsible tubular containers	15.00%	10%			kg
		- Other:					
	7612.90.10.00	-- Cans	5.00%	10%			kg
76.13	7612.90.90.00	-- Other	15.00%	10%			kg
	7613.00.00.00	Aluminium containers for compressed or liquefied gas.	15.00%	10%			kg
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.					
	7614.10.00.00	- With steel core	15.00%	10%			kg
		- Other:					
	7614.90.10.00	-- Aluminium neutral conductors with lead waterproof casing	5.00%	10%			kg
76.15	7614.90.90.00	-- Other	15.00%	10%			kg
		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.					
		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:					
	7615.10.10.00	-- Pot scourers and scouring or polishing pads, gloves and the like	15.00%	10%			kg
	7615.10.90.00	-- Other	15.00%	10%			kg
	7615.20.00.00	- Sanitary ware and parts thereof	15.00%	10%			kg
76.16		Other articles of aluminium.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
	7616.10.00.00	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	15.00%	10%			kg
	7616.91.00.00	- Other : -- Cloth, grill, netting and fencing, of aluminium wire	15.00%	10%			kg
	7616.99.10.00	-- Other: --- Accessories for the transmission of electrical energy	15.00%	10%			kg
	7616.99.90.00	--- Other	15.00%	10%			kg

Chapter 77

*(Reserved for possible future use in the
Harmonized System)*

Lead and articles thereof

Note.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

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

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

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

(e) Tubes and pipes

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

Subheading Note.

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

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

TABLE - Other elements

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
78.01		Unwrought lead.					
	7801.10.00.00	- Refined lead	5.00%	10%			kg
	7801.91.00.00	- Other :					
	7801.99.00.00	-- Containing by weight antimony as the principal other element	5.00%	10%			kg
	7802.00.00.00	-- Other	5.00%	10%			kg
78.02		Lead waste and scrap.	5.00%	10%			kg
[78.03]							
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.					
	7804.11.00.00	- Plates, sheets, strip and foil :					
	7804.19.00.00	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	5.00%	10%			kg
	7804.20.00.00	-- Other	5.00%	10%			kg
		- Powders and flakes	5.00%	10%			kg
[78.05]							
78.06		Other articles of lead.					
	7806.00.10.00	- Lead bars, rods, profiles, and wire	15.00%	10%			kg
	7806.00.20.00	- Lead weights for fishing nets	5.00%	10%			kg
	7806.00.90.00	- Other	15.00%	10%			kg

Zinc and articles thereof**Note.**

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

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

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

Heading 79.05 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

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

Subheading Note.

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

(a) Zinc, not alloyed

Metal containing by weight at least 97.5 % of zinc.

(b) Zinc alloys

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

(c) Zinc dust

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
79.01		Unwrought zinc.					
	7901.11.00.00	- Zinc, not alloyed :					
		-- Containing by weight 99.99 % or more of zinc	5.00%	10%			kg
	7901.12.00.00	-- Containing by weight less than 99.99 % of zinc	5.00%	10%			kg
	7901.20.00.00	- Zinc alloys	5.00%	10%			kg
79.02	7902.00.00.00	Zinc waste and scrap.	5.00%	10%			kg
79.03		Zinc dust, powders and flakes.					
	7903.10.00.00	- Zinc dust	5.00%	10%			kg
	7903.90.00.00	- Other	5.00%	10%			kg
79.04	7904.00.00.00	Zinc bars, rods, profiles and wire.	15.00%	10%			kg
79.05	7905.00.00.00	Zinc plates, sheets, strip and foil.	10.00%	10%			kg
[79.06]							
79.07		Other articles of zinc.					
	7907.00.10.00	- Articles of zinc other than squares or rectangles (zinc pastilles)	15.00%	10%			kg
	7907.00.90.00	- Other	15.00%	10%			kg

Chapter 80

Tin and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

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

(e) **Tubes and pipes**

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

Subheading Note.

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

(a) **Tin, not alloyed**

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

TABLE - Other elements

Element		Limiting content % by weight
Bi	Bismuth	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	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
80.01		Unwrought tin.					
	8001.10.00.00	- Tin, not alloyed	5.00%	10%			kg
	8001.20.00.00	- Tin alloys	5.00%	10%			kg
80.02	8002.00.00.00	Tin waste and scrap.	5.00%	10%			kg
80.03	8003.00.00.00	Tin bars, rods, profiles and wire.	15.00%	10%			kg
[80.04]							
[80.05]							
[80.06]							
80.07	8007.00.00.00	Other articles of tin.	15.00%	10%			kg

Other base metals; cermets; articles thereof**Subheading Note.**

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

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.					
	8101.10.00.00	- Powders	5.00%	10%			kg
		- Other :					
	8101.94.00.00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	5.00%	10%			kg
	8101.96.00.00	-- Wire	5.00%	10%			kg
	8101.97.00.00	-- Waste and scrap	5.00%	10%			kg
		-- Other:					
	8101.99.10.00	--- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5.00%	10%			kg
81.02	8101.99.90.00	--- Other	15.00%	10%			kg
		Molybdenum and articles thereof, including waste and scrap.					
	8102.10.00.00	- Powders	5.00%	10%			kg
		- Other :					
	8102.94.00.00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	5.00%	10%			kg
	8102.95.00.00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5.00%	10%			kg
	8102.96.00.00	-- Wire	5.00%	10%			kg
	8102.97.00.00	-- Waste and scrap	5.00%	10%			kg
81.03	8102.99.00.00	-- Other	15.00%	10%			kg
		Tantalum and articles thereof, including waste and scrap.					
	8103.20.00.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	5.00%	10%			kg
	8103.30.00.00	- Waste and scrap	5.00%	10%			kg
	8103.90.00.00	- Other	15.00%	10%			kg
81.04		Magnesium and articles thereof, including waste and scrap.					
		- Unwrought magnesium :					
	8104.11.00.00	-- Containing at least 99.8 % by weight of magnesium	5.00%	10%			kg
	8104.19.00.00	-- Other	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
81.05	8104.20.00.00	- Waste and scrap	5.00%	10%			kg
	8104.30.00.00	- Rasplings, turnings and granules, graded according to size; powders	5.00%	10%			kg
	8104.90.00.00	- Other	15.00%	10%			kg
		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.					
81.06	8105.20.00.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	5.00%	10%			kg
	8105.30.00.00	- Waste and scrap	5.00%	10%			kg
	8105.90.00.00	- Other	5.00%	10%			kg
	8106.00.00.00	Bismuth and articles thereof, including waste and scrap.	15.00%	10%			kg
81.07		Cadmium and articles thereof, including waste and scrap.					
81.08	8107.20.00.00	- Unwrought cadmium; powders	5.00%	10%			kg
	8107.30.00.00	- Waste and scrap	5.00%	10%			kg
	8107.90.00.00	- Other	15.00%	10%			kg
		Titanium and articles thereof, including waste and scrap.					
81.09	8108.20.00.00	- Unwrought titanium; powders	5.00%	10%			kg
	8108.30.00.00	- Waste and scrap	5.00%	10%			kg
	8108.90.00.00	- Other	15.00%	10%			kg
		Zirconium and articles thereof, including waste and scrap.					
81.10	8109.20.00.00	- Unwrought zirconium; powders	5.00%	10%			kg
	8109.30.00.00	- Waste and scrap	5.00%	10%			kg
	8109.90.00.00	- Other	15.00%	10%			kg
		Antimony and articles thereof, including waste and scrap.					
81.11	8110.10.00.00	- Unwrought antimony; powders	5.00%	10%			kg
	8110.20.00.00	- Waste and scrap	5.00%	10%			kg
	8110.90.00.00	- Other	15.00%	10%			kg
	8111.00.00.00	Manganese and articles thereof, including waste and scrap.	15.00%	10%			kg
81.12		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.					
		- Beryllium :					
	8112.12.00.00	-- Unwrought; powders	5.00%	10%			kg
	8112.13.00.00	-- Waste and scrap	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
81.13	8112.19.00.00	-- Other - Chromium :	15.00%	10%			kg
	8112.21.00.00	-- Unwrought; powders	5.00%	10%			kg
	8112.22.00.00	-- Waste and scrap	5.00%	10%			kg
	8112.29.00.00	-- Other - Thallium :	15.00%	10%			kg
	8112.51.00.00	-- Unwrought; powders	5.00%	10%			kg
	8112.52.00.00	-- Waste and scrap	5.00%	10%			kg
	8112.59.00.00	-- Other - Other :	15.00%	10%			kg
	8112.92.00.00	-- Unwrought; waste and scrap; powders	5.00%	10%			kg
	8112.99.00.00	-- Other	15.00%	10%			kg
	8113.00.00.00	Cermets and articles thereof, including waste and scrap.	15.00%	10%			kg

Chapter 82

Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

Notes.

- 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 :
 - Base metal;
 - Metal carbides or cermets;
 - Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - 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.
- 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.
- 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	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
82.01		Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.					
		- Spades and shovels:					
	8201.10.10.00	-- Blanks	5.00%	10%			kg
	8201.10.90.00	-- Other	15.00%	10%			kg
		- Mattocks, picks, hoes and rakes:					
	8201.30.10.00	-- Blanks	5.00%	10%			kg
	8201.30.90.00	-- Other	15.00%	10%			kg
		- Axes, bill hooks and similar hewing tools:					
	8201.40.10.00	-- Blank matchets	5.00%	10%			kg
	8201.40.20.00	-- Blank axes, bill hooks and other similar hewing tools	5.00%	10%			kg
	8201.40.90.00	-- Other	15.00%	10%			kg
		- Secateurs and similar one-handed pruners and shears (including poultry shears):					
	8201.50.10.00	-- Blanks	5.00%	10%			kg
	8201.50.90.00	-- Other	15.00%	10%			kg
		- Hedge shears, two-handed pruning shears and similar two-handed shears:					
	8201.60.10.00	-- Blanks	5.00%	10%			kg
	8201.60.90.00	-- Other	15.00%	10%			kg
		- Other hand tools of a kind used in agriculture, horticulture or forestry:					
	8201.90.10.00	-- Blanks	5.00%	10%			kg
	8201.90.90.00	-- Other	15.00%	10%			kg
82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).					
	8202.10.00.00	- Hand saws	15.00%	10%			kg
	8202.20.00.00	- Band saw blades	5.00%	10%			kg
		- Circular saw blades (including slitting or slotting saw blades) :					
	8202.31.00.00	-- With working part of steel	5.00%	10%			kg
	8202.39.00.00	-- Other, including parts	5.00%	10%			kg
	8202.40.00.00	- Chain saw blades	5.00%	10%			kg
		- Other saw blades :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
82.03	8202.91.00.00	-- Straight saw blades, for working metal	5.00%	10%			kg
	8202.99.00.00	-- Other	5.00%	10%			kg
		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.					
82.04	8203.10.00.00	- Files, rasps and similar tools	15.00%	10%			kg
	8203.20.00.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	5.00%	10%			kg
	8203.30.00.00	- Metal cutting shears and similar tools	5.00%	10%			kg
82.05	8203.40.00.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	5.00%	10%			kg
		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.					
		- Hand-operated spanners and wrenches :					
82.05	8204.11.00.00	-- Non-adjustable	15.00%	10%			kg
	8204.12.00.00	-- Adjustable	15.00%	10%			kg
	8204.20.00.00	- Interchangeable spanner sockets, with or without handles	15.00%	10%			kg
82.05		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.					
	8205.10.00.00	- Drilling, threading or tapping tools	5.00%	10%			kg
	8205.20.00.00	- Hammers and sledge hammers	5.00%	10%			kg
82.05	8205.30.00.00	- Planes, chisels, gouges and similar cutting tools for working wood	5.00%	10%			kg
	8205.40.00.00	- Screwdrivers	15.00%	10%			kg
		- Other hand tools (including glaziers' diamonds) :					
82.05		-- Household tools:					
	8205.51.10.00	--- Flat irons, non-electric	15.00%	10%			kg
	8205.51.90.00	--- Other	15.00%	10%			kg
82.05	8205.59.00.00	-- Other	15.00%	10%			kg
	8205.60.00.00	- Blow lamps	5.00%	10%			kg
	8205.70.00.00	- Vices, clamps and the like	15.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
82.06	8205.90.00.00	- Other, including sets of articles of two or more of subheadings of this heading	15.00%	10%			kg
	8206.00.00.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	5.00%	10%			kg
82.07		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.					
		- Rock drilling or earth boring tools :					
	8207.13.00.00	-- With working part of cermets	5.00%	10%			kg
	8207.19.00.00	-- Other, including parts	5.00%	10%			kg
	8207.20.00.00	- Dies for drawing or extruding metal	5.00%	10%			kg
	8207.30.00.00	- Tools for pressing, stamping or punching	5.00%	10%			kg
	8207.40.00.00	- Tools for tapping or threading	5.00%	10%			kg
	8207.50.00.00	- Tools for drilling, other than for rock drilling	5.00%	10%			kg
	8207.60.00.00	- Tools for boring or broaching	5.00%	10%			kg
	8207.70.00.00	- Tools for milling	5.00%	10%			kg
	8207.80.00.00	- Tools for turning	5.00%	10%			kg
	8207.90.00.00	- Other interchangeable tools	15.00%	10%			kg
82.08		Knives and cutting blades, for machines or for mechanical appliances.					
	8208.10.00.00	- For metal working	5.00%	10%			kg
	8208.20.00.00	- For wood working	5.00%	10%			kg
	8208.30.00.00	- For kitchen appliances or for machines used by the food industry	5.00%	10%			kg
	8208.40.00.00	- For agricultural, horticultural or forestry machines	5.00%	10%			kg
	8208.90.00.00	- Other	5.00%	10%			kg
82.09	8209.00.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	15.00%	10%			kg
82.10	8210.00.00.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	5.00%	10%			kg
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
82.12	8211.10.00.00	- Sets of assorted articles	15.00%	10%			u
		- Other :					
	8211.91.00.00	-- Table knives having fixed blades	15.00%	10%			u
	8211.92.00.00	-- Other knives having fixed blades	15.00%	10%			u
	8211.93.00.00	-- Knives having other than fixed blades	15.00%	10%			u
	8211.94.00.00	-- Blades	15.00%	10%			kg
	8211.95.00.00	-- Handles of base metal	15.00%	10%			kg
		Razors and razor blades (including razor blade blanks in strips).					
	8212.10.00.00	- Razors	15.00%	10%			u
	8212.20.00.00	- Safety razor blades, including razor blade blanks in strips	15.00%	10%			u
82.13		- Other parts:					
	8212.90.10.00	-- Razor heads for industries	10.00%	10%			kg
	8212.90.90.00	-- Other	15.00%	10%			kg
82.14	8213.00.00.00	Scissors, tailors' shears and similar shears, and blades therefor.	10.00%	10%			kg
82.15		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).					
	8214.10.00.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	15.00%	10%			kg
	8214.20.00.00	- Manicure or pedicure sets and instruments (including nail files)	10.00%	10%			kg
	8214.90.00.00	- Other	15.00%	10%			kg
		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.					
	8215.10.00.00	- Sets of assorted articles containing at least one article plated with precious metal	15.00%	10%			kg
	8215.20.00.00	- Other sets of assorted articles	15.00%	10%			kg
		- Other :					
	8215.91.00.00	-- Plated with precious metal	15.00%	10%			kg
	8215.99.00.00	-- Other	15.00%	10%			kg

Chapter 83

Miscellaneous articles of base metal

Notes.

- 1.- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
- 2.- For the purposes of heading 83.02, the word “castors” means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.					
	8301.10.00.00	- Padlocks	15.00%	10%			kg
	8301.20.00.00	- Locks of a kind used for motor vehicles	15.00%	10%			kg
	8301.30.00.00	- Locks of a kind used for furniture	15.00%	10%			kg
	8301.40.00.00	- Other locks	15.00%	10%			kg
	8301.50.00.00	- Clasps and frames with clasps, incorporating locks	15.00%	10%			kg
	8301.60.00.00	- Parts	10.00%	10%			kg
	8301.70.00.00	- Keys presented separately	15.00%	10%			kg
83.02		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.					
	8302.10.00.00	- Hinges	15.00%	10%			kg
	8302.20.00.00	- Castors	15.00%	10%			kg
	8302.30.00.00	- Other mountings, fittings and similar articles suitable for motor vehicles	15.00%	10%			kg
		- Other mountings, fittings and similar articles :					
	8302.41.00.00	-- Suitable for buildings	15.00%	10%			kg
	8302.42.00.00	-- Other, suitable for furniture	15.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
83.03	8302.49.00.00	-- Other	15.00%	10%			kg
	8302.50.00.00	- Hat-racks, hat-pegs, brackets and similar fixtures	15.00%	10%			kg
	8302.60.00.00	- Automatic door closers	15.00%	10%			kg
	8303.00.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.					
83.04	8304.00.00.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	15.00%	10%			kg
83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	15.00%	10%			kg
	8305.10.00.00	- Fittings for loose-leaf binders or files	15.00%	10%			kg
	8305.20.00.00	- Staples in strips	15.00%	10%			kg
	8305.90.00.00	- Other, including parts	15.00%	10%			kg
83.06		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.					
	8306.10.00.00	- Bells, gongs and the like	15.00%	10%			kg
		- Statuettes and other ornaments :					
	8306.21.00.00	-- Plated with precious metal	15.00%	10%			kg
83.07	8306.29.00.00	-- Other	15.00%	10%			kg
	8306.30.00.00	- Photograph, picture or similar frames; mirrors	15.00%	10%			kg
		Flexible tubing of base metal, with or without fittings.					
		- Of iron or steel:					
	8307.10.10.00	-- Cable sheaths	15.00%	10%			kg
	8307.10.90.00	-- Other	15.00%	10%			kg
	8307.90.00.00	- Of other base metal	15.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
83.08		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.					
	8308.10.00.00	- Hooks, eyes and eyelets	10.00%	10%			kg
	8308.20.00.00	- Tubular or bifurcated rivets	10.00%	10%			kg
	8308.90.00.00	- Other, including parts	10.00%	10%			kg
83.09		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.					
		- Crown corks:					
	8309.10.10.00	-- For pharmaceutical industry	5.00%	10%			kg
	8309.10.90.00	-- Other	5.00%	10%			kg
83.10		- Other:					
	8309.90.10.00	-- For pharmaceutical industry	5.00%	10%			kg
	8309.90.90.00	-- Other	10.00%	10%			kg
	8310.00.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	15.00%	10%			kg
83.11		Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.					
	8311.10.00.00	- Coated electrodes of base metal, for electric arc-welding	15.00%	10%			kg
	8311.20.00.00	- Cored wire of base metal, for electric arc-welding	15.00%	10%			kg
	8311.30.00.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	15.00%	10%			kg
	8311.90.00.00	- Other	15.00%	10%			kg

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

Notes.

1.- This Section does not cover :

- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
 - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
 - (e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (h) Drill pipe (heading 73.04);
 - (ij) Endless belts of metal wire or strip (Section XV);
 - (k) Articles of Chapter 82 or 83;
 - (l) Articles of Section XVII;
 - (m) Articles of Chapter 90;
 - (n) Clocks, watches or other articles of Chapter 91;
 - (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
 - (p) Articles of Chapter 95; or
 - (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20
- 2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of 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, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
 - (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.
- 3.- Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
- 4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
- 5.- For the purposes of these Notes, the expression “machine” means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Chapter 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

Notes.

1.- This Chapter does not cover :

- (a) Millstones, grindstones or other articles of Chapter 68;
- (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
- (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
- (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
- (e) Vacuum cleaners of heading 85.08;
- (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;
- (g) Radiators for the articles of Section XVII; or
- (h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2.- Subject to the operation of Note 3 to Section XVI and subject to Note 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, plant or laboratory equipment 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 :

- (a) Ink-jet printing machines (heading 84.43); or
- (b) Water-jet cutting machines (heading 84.56).

3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5.- (A) For the purposes of heading 84.71, the expression “automatic data processing machines” means machines capable of :

- (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
- (ii) Being freely programmed in accordance with the requirements of the user;
- (iii) Performing arithmetical computations specified by the user; and
- (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :

- (i) It is of a kind solely or principally used in an automatic data processing system;
- (ii) It is connectable to the central processing unit either directly or through one or more other units; and
- (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above :

- (i) Printers, copying machines, facsimile machines, whether or not combined;
- (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
- (iii) Loudspeakers and microphones;
- (iv) Television cameras, digital cameras and video camera recorders;
- (v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6.- Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 % or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

7.- A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79.

Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

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 9 (a) and 9 (b) to Chapter 85 also apply with respect to the expressions “semiconductor devices” and “electronic integrated circuits”, respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light emitting diodes (LED).

(B) For the purposes of this Note and of heading 84.86, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression “flat panel display” does not cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for :

- (i) the manufacture or repair of masks and reticles;
- (ii) assembling semiconductor devices or electronic integrated circuits;
- (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

1.- For the purposes of subheading 8465.20, the term “machining centres” applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.

2.- For the purposes of subheading 8471.49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

3.- For the purposes of subheading 8481.20, the expression “valves for oleohydraulic or pneumatic transmissions” means valves which are used specifically in the transmission of “fluid power” in a hydraulic or pneumatic system, where the

energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.

- 4.- Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.					
	8401.10.00.00	- Nuclear reactors	5.00%	10%			kg
	8401.20.00.00	- Machinery and apparatus for isotopic separation, and parts thereof	5.00%	10%			kg
	8401.30.00.00	- Fuel elements (cartridges), non-irradiated	5.00%	10%			kg
	8401.40.00.00	- Parts of nuclear reactors	5.00%	10%			kg
84.02		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.					
		- Steam or other vapour generating boilers :					
	8402.11.00.00	-- Watertube boilers with a steam production exceeding 45 t per hour	5.00%	10%			kg
	8402.12.00.00	-- Watertube boilers with a steam production not exceeding 45 t per hour	5.00%	10%			kg
	8402.19.00.00	-- Other vapour generating boilers, including hybrid boilers	5.00%	10%			kg
	8402.20.00.00	- Super-heated water boilers	5.00%	10%			kg
	8402.90.00.00	- Parts	5.00%	10%			kg
		Central heating boilers other than those of heading 84.02.					
84.03	8403.10.00.00	- Boilers	5.00%	10%			u
	8403.90.00.00	- Parts	5.00%	10%			kg
84.04		Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.					
	8404.10.00.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	5.00%	10%			kg
	8404.20.00.00	- Condensers for steam or other vapour power units	5.00%	10%			kg
	8404.90.00.00	- Parts	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.05		Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.					
	8405.10.00.00	- 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	5.00%	10%			kg
	8405.90.00.00	- Parts	5.00%	10%			kg
84.06		Steam turbines and other vapour turbines.					
	8406.10.00.00	- Turbines for marine propulsion - Other turbines :	5.00%	10%			u
	8406.81.00.00	-- Of an output exceeding 40 MW	5.00%	10%			u
	8406.82.00.00	-- Of an output not exceeding 40 MW	5.00%	10%			u
	8406.90.00.00	- Parts	5.00%	10%			kg
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.					
	8407.10.00.00	- Aircraft engines - Marine propulsion engines :	5.00%	10%			u
	8407.21.00.00	-- Outboard motors	7.50%	10%			u
	8407.29.00.00	-- Other	5.00%	10%			u
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :					
		-- Of a cylinder capacity not exceeding 50 cc:					
	8407.31.10.00	--- For the assembly industries	7.50%	10%			u
	8407.31.90.00	--- Other	5.00%	10%			u
		-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:					
	8407.32.10.00	--- For the assembly industries	7.50%	10%			u
	8407.32.90.00	--- Other	5.00%	10%			u
	8407.33.00.00	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	5.00%	10%			u
	8407.34.00.00	-- Of a cylinder capacity exceeding 1,000 cc	5.00%	10%			u
	8407.90.00.00	- Other engines	5.00%	10%			u
84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).					
	8408.10.00.00	- Marine propulsion engines	5.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.09	8408.20.00.00	- Engines of a kind used for the propulsion of vehicles of Chapter 87	5.00%	10%			u
	8408.90.00.00	- Other engines	5.00%	10%			u
		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.					
84.10	8409.10.00.00	- For aircraft engines	5.00%	10%			kg
		- Other :					
	8409.91.00.00	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	5.00%	10%			kg
84.11	8409.99.00.00	-- Other	5.00%	10%			kg
		Hydraulic turbines, water wheels, and regulators therefor.					
		- Hydraulic turbines and water wheels :					
84.11	8410.11.00.00	-- Of a power not exceeding 1,000 kW	7.50%	10%			u
	8410.12.00.00	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	7.50%	10%			u
	8410.13.00.00	-- Of a power exceeding 10,000 kW	7.50%	10%			u
84.12	8410.90.00.00	- Parts, including regulators	7.50%	10%			kg
		Turbo-jets, turbo-propellers and other gas turbines.					
		- Turbo-jets :					
84.12	8411.11.00.00	-- Of a thrust not exceeding 25 kN	7.50%	10%			u
	8411.12.00.00	-- Of a thrust exceeding 25 kN	7.50%	10%			u
		- Turbo-propellers :					
84.12	8411.21.00.00	-- Of a power not exceeding 1,100 kW	7.50%	10%			u
	8411.22.00.00	-- Of a power exceeding 1,100 kW	7.50%	10%			u
		- Other gas turbines :					
84.12	8411.81.00.00	-- Of a power not exceeding 5,000 kW	7.50%	10%			u
	8411.82.00.00	-- Of a power exceeding 5,000 kW	7.50%	10%			u
		- Parts :					
84.12	8411.91.00.00	-- Of turbo-jets or turbo-propellers	7.50%	10%			kg
	8411.99.00.00	-- Other	7.50%	10%			kg
		Other engines and motors.					
84.12	8412.10.00.00	- Reaction engines other than turbo-jets	7.50%	10%			u
		- Hydraulic power engines and motors :					
	8412.21.00.00	-- Linear acting (cylinders)	7.50%	10%			u
84.12	8412.29.00.00	-- Other	7.50%	10%			u
		- Pneumatic power engines and motors :					
	8412.31.00.00	-- Linear acting (cylinders)	7.50%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.13	8412.39.00.00	-- Other	7.50%	10%			u
	8412.80.00.00	- Other	7.50%	10%			u
	8412.90.00.00	- Parts	7.50%	10%			kg
		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.					
		- Pumps fitted or designed to be fitted with a measuring device :					
	8413.11.00.00	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	5.00%	10%			u
	8413.19.00.00	-- Other	5.00%	10%			u
	8413.20.00.00	- Hand pumps, other than those of subheading 8413.11 or 8413.19	7.50%	10%			u
	8413.30.00.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	5.00%	10%			u
	8413.40.00.00	- Concrete pumps	7.50%	10%			u
	8413.50.00.00	- Other reciprocating positive displacement pumps	7.50%	10%			u
	8413.60.00.00	- Other rotary positive displacement pumps	7.50%	10%			u
	8413.70.00.00	- Other centrifugal pumps	7.50%	10%			u
		- Other pumps; liquid elevators :					
84.14	8413.81.00.00	-- Pumps	7.50%	10%			u
	8413.82.00.00	-- Liquid elevators	7.50%	10%			u
		- Parts :					
		-- Of pumps:					
	8413.91.10.00	--- For motor vehicles	7.50%	10%			kg
	8413.91.20.00	--- For hand pumps	7.50%	10%			kg
	8413.91.90.00	--- Other	7.50%	10%			kg
	8413.92.00.00	-- Of liquid elevators	7.50%	10%			kg
		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.					
	8414.10.00.00	- Vacuum pumps	5.00%	10%			u
		- Hand- or foot-operated air pumps:					
	8414.20.10.00	-- For the inflation of tyres	5.00%	10%			u
	8414.20.90.00	-- Other	5.00%	10%			u
		- Compressors of a kind used in refrigerating equipment:					
	8414.30.10.00	-- For the assembly industries	5.00%	10%			u
	8414.30.90.00	-- Other	5.00%	10%			u
	8414.40.00.00	- Air compressors mounted on a wheeled chassis for towing	5.00%	10%			u
		- Fans :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.15	8414.51.00.00	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	5.00%	10%			u
	8414.59.00.00	-- Other	5.00%	10%			u
	8414.60.00.00	- Hoods having a maximum horizontal side not exceeding 120 cm	5.00%	10%			u
		- Other:					
	8414.80.10.00	-- Industrial air compressors	5.00%	10%			u
	8414.80.90.00	-- Other	5.00%	10%			u
		- Parts:					
	8414.90.10.00	-- Of sub heading 8414.20 to 8414.51	5.00%	10%			kg
	8414.90.90.00	-- Other	5.00%	10%			kg
		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.					
		- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system":					
	8415.10.10.00	-- Presented completely knocked down or unassembled for the assembly industry	15.00%	10%			u
	8415.10.90.00	-- Other	20.00%	10%			u
	8415.20.00.00	- Of a kind used for persons, in motor vehicles	15.00%	10%			u
		- Other :					
84.16	8415.81.00.00	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	20.00%	10%			u
	8415.82.00.00	-- Other, incorporating a refrigerating unit	20.00%	10%			u
	8415.83.00.00	-- Not incorporating a refrigerating unit	20.00%	10%			u
		- Parts:					
	8415.90.10.00	-- For the assembly industry	15.00%	10%			kg
	8415.90.90.00	-- Other	15.00%	10%			kg
		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.					
	8416.10.00.00	- Furnace burners for liquid fuel	5.00%	10%			kg
	8416.20.00.00	- Other furnace burners, including combination burners	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.17	8416.30.00.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	5.00%	10%			kg
	8416.90.00.00	- Parts	5.00%	10%			kg
		Industrial or laboratory furnaces and ovens, including incinerators, non-electric.					
	8417.10.00.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	5.00%	10%			u
	8417.20.00.00	- Bakery ovens, including biscuit ovens	5.00%	10%			u
	8417.80.00.00	- Other	5.00%	10%			u
84.18	8417.90.00.00	- Parts	5.00%	10%			kg
		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.					
		- Combined refrigerator-freezers, fitted with separate external doors:					
	8418.10.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	15.00%	10%			u
	8418.10.90.00	-- Other	20.00%	10%			u
		- Refrigerators, household type :					
		-- Compression-type:					
	8418.21.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	15.00%	10%			u
	8418.21.90.00	--- Other	20.00%	10%			u
		-- Other:					
	8418.29.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	15.00%	10%			u
	8418.29.90.00	--- Other	20.00%	10%			u
		- Freezers of the chest type, not exceeding 800 l capacity:					
	8418.30.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	15.00%	10%			u
	8418.30.90.00	-- Other	20.00%	10%			u
		- Freezers of the upright type, not exceeding 900 l capacity:					
	8418.40.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	15.00%	10%			u
	8418.40.90.00	-- Other	20.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.19		- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment:					
	8418.50.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8418.50.90.00	-- Other	15.00%	10%			u
		- Other refrigerating or freezing equipment; heat pumps :					
	8418.61.00.00	-- Heat pumps other than air conditioning machines of heading 84.15	10.00%	10%			u
	8418.69.00.00	-- Other	10.00%	10%			kg
		- Parts :					
	8418.91.00.00	-- Furniture designed to receive refrigerating or freezing equipment	10.00%	10%			kg
	8418.99.00.00	-- Other	10.00%	10%			kg
		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.					
		- Instantaneous or storage water heaters, non-electric :					
	8419.11.00.00	-- Instantaneous gas water heaters	15.00%	10%			u
		-- Other:					
	8419.19.10.00	--- Solar water heaters	10.00%	10%			u
	8419.19.90.00	--- Other	15.00%	10%			u
	8419.20.00.00	- Medical, surgical or laboratory sterilisers	10.00%	10%			u
		- Dryers :					
	8419.31.00.00	-- For agricultural products	10.00%	10%			u
	8419.32.00.00	-- For wood, paper pulp, paper or paperboard	10.00%	10%			u
	8419.39.00.00	-- Other	10.00%	10%			u
	8419.40.00.00	- Distilling or rectifying plant	10.00%	10%			u
	8419.50.00.00	- Heat exchange units	10.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.20	8419.60.00.00	- Machinery for liquefying air or other gases	10.00%	10%			u
		- Other machinery, plant and equipment :					
	8419.81.00.00	-- For making hot drinks or for cooking or heating food	10.00%	10%			u
	8419.89.00.00	-- Other	10.00%	10%			u
84.21	8419.90.00.00	- Parts	10.00%	10%			kg
		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.					
	8420.10.00.00	- Calendering or other rolling machines	5.00%	10%			u
		- Parts :					
	8420.91.00.00	-- Cylinders	5.00%	10%			kg
	8420.99.00.00	-- Other	5.00%	10%			kg
		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.					
		- Centrifuges, including centrifugal dryers :					
	8421.11.00.00	-- Cream separators	10.00%	10%			u
	8421.12.00.00	-- Clothes-dryers	10.00%	10%			u
	8421.19.00.00	-- Other	10.00%	10%			u
		- Filtering or purifying machinery and apparatus for liquids :					
		-- For filtering or purifying water:					
	8421.21.10.00	--- Domestic type	10.00%	10%			u
	8421.21.90.00	--- Other	10.00%	10%			u
		-- For filtering or purifying beverages other than water:					
	8421.22.10.00	--- Domestic type	10.00%	10%			u
	8421.22.90.00	--- Other	10.00%	10%			u
	8421.23.00.00	-- Oil or petrol-filters for internal combustion engines	10.00%	10%			u
	8421.29.00.00	-- Other	10.00%	10%			u
		- Filtering or purifying machinery and apparatus for gases :					
	8421.31.00.00	-- Intake air filters for internal combustion engines	10.00%	10%			u
		-- Other:					
	8421.39.10.00	--- "Filter dryers" for refrigerators and freezers	10.00%	10%			u
	8421.39.90.00	--- Other	10.00%	10%			u
		- Parts :					
	8421.91.00.00	-- Of centrifuges, including centrifugal dryers	10.00%	10%			kg
	8421.99.00.00	-- Other	10.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages. - Dish washing machines :					
	8422.11.00.00	-- Of the household type	15.00%	10%			u
	8422.19.00.00	-- Other	10.00%	10%			u
	8422.20.00.00	- Machinery for cleaning or drying bottles or other containers	10.00%	10%			u
	8422.30.00.00	- 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	10.00%	10%			u
	8422.40.00.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	10.00%	10%			u
	8422.90.00.00	- Parts	10.00%	10%			kg
84.23		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.					
	8423.10.00.00	- Personal weighing machines, including baby scales; household scales	7.50%	10%			u
	8423.20.00.00	- Scales for continuous weighing of goods on conveyors	7.50%	10%			u
	8423.30.00.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	7.50%	10%			u
	8423.81.00.00	- Other weighing machinery : -- Having a maximum weighing capacity not exceeding 30 kg	7.50%	10%			u
	8423.82.00.00	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	7.50%	10%			u
	8423.89.00.00	-- Other	7.50%	10%			u
	8423.90.00.00	- Weighing machine weights of all kinds; parts of weighing machinery	7.50%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.24		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.					
	8424.10.00.00	- Fire extinguishers, whether or not charged	7.50%	10%			u
	8424.20.00.00	- Spray guns and similar appliances	5.00%	10%			u
	8424.30.00.00	- Steam or sand blasting machines and similar jet projecting machines	5.00%	10%			u
		- Agricultural or horticultural sprayers :					
	8424.41.00.00	-- Portable sprayers	2.50%	10%			u
	8424.49.00.00	-- Other	2.50%	10%			u
		- Other appliances :					
	8424.82.00.00	-- Agricultural or horticultural	7.50%	10%			u
	8424.89.00.00	-- Other	7.50%	10%			u
	8424.90.00.00	- Parts	7.50%	10%			kg
84.25		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.					
		- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles :					
	8425.11.00.00	-- Powered by electric motor	2.50%	10%			u
	8425.19.00.00	-- Other	7.50%	10%			u
		- Winches; capstans :					
	8425.31.00.00	-- Powered by electric motor	7.50%	10%			u
	8425.39.00.00	-- Other	7.50%	10%			u
		- Jacks; hoists of a kind used for raising vehicles :					
	8425.41.00.00	-- Built-in jacking systems of a type used in garages	7.50%	10%			u
	8425.42.00.00	-- Other jacks and hoists, hydraulic	7.50%	10%			u
	8425.49.00.00	-- Other	7.50%	10%			u
84.26		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.					
		- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :					
	8426.11.00.00	-- Overhead travelling cranes on fixed support	7.50%	10%			u
	8426.12.00.00	-- Mobile lifting frames on tyres and straddle carriers	7.50%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.27	8426.19.00.00	-- Other	7.50%	10%			u
	8426.20.00.00	- Tower cranes	7.50%	10%			u
	8426.30.00.00	- Portal or pedestal jib cranes	7.50%	10%			u
		- Other machinery, self-propelled :					
	8426.41.00.00	-- On tyres	7.50%	10%			u
	8426.49.00.00	-- Other	7.50%	10%			u
		- Other machinery :					
	8426.91.00.00	-- Designed for mounting on road vehicles	7.50%	10%			u
	8426.99.00.00	-- Other	7.50%	10%			u
		Fork-lift trucks; other works trucks fitted with lifting or handling equipment.					
84.28	8427.10.00.00	- Self-propelled trucks powered by an electric motor	7.50%	10%			u
	8427.20.00.00	- Other self-propelled trucks	7.50%	10%			u
	8427.90.00.00	- Other trucks	7.50%	10%			u
		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).					
	8428.10.00.00	- Lifts and skip hoists	7.50%	10%			u
	8428.20.00.00	- Pneumatic elevators and conveyors	7.50%	10%			u
		- Other continuous-action elevators and conveyors, for goods or materials :					
	8428.31.00.00	-- Specially designed for underground use	7.50%	10%			u
	8428.32.00.00	-- Other, bucket type	7.50%	10%			u
	8428.33.00.00	-- Other, belt type	7.50%	10%			u
84.29	8428.39.00.00	-- Other	7.50%	10%			u
	8428.40.00.00	- Escalators and moving walkways	7.50%	10%			u
	8428.60.00.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	7.50%	10%			u
	8428.90.00.00	- Other machinery	7.50%	10%			u
		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.					
		- Bulldozers and angledozers :					
	8429.11.00.00	-- Track laying	5.00%	10%			u
	8429.19.00.00	-- Other	5.00%	10%			u
	8429.20.00.00	- Graders and levellers	5.00%	10%			u
	8429.30.00.00	- Scrapers	5.00%	10%			u
	8429.40.00.00	- Tamping machines and road rollers	5.00%	10%			u
		- Mechanical shovels, excavators and shovel loaders :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.30	8429.51.00.00	-- Front-end shovel loaders	5.00%	10%			u
	8429.52.00.00	-- Machinery with a 360° revolving superstructure	5.00%	10%			u
	8429.59.00.00	-- Other	5.00%	10%			u
		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.					
	8430.10.00.00	- Pile-drivers and pile-extractors	5.00%	10%			u
	8430.20.00.00	- Snow-ploughs and snow-blowers	5.00%	10%			u
		- Coal or rock cutters and tunnelling machinery :					
	8430.31.00.00	-- Self-propelled	5.00%	10%			u
	8430.39.00.00	-- Other	5.00%	10%			u
		- Other boring or sinking machinery :					
84.31	8430.41.00.00	-- Self-propelled	5.00%	10%			u
	8430.49.00.00	-- Other	5.00%	10%			u
	8430.50.00.00	- Other machinery, self-propelled	5.00%	10%			u
		- Other machinery, not self-propelled :					
	8430.61.00.00	-- Tamping or compacting machinery	5.00%	10%			u
	8430.69.00.00	-- Other	5.00%	10%			u
		Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.					
	8431.10.00.00	- Of machinery of heading 84.25	5.00%	10%			kg
	8431.20.00.00	- Of machinery of heading 84.27	5.00%	10%			kg
		- Of machinery of heading 84.28 :					
84.32	8431.31.00.00	-- Of lifts, skip hoists or escalators	5.00%	10%			kg
	8431.39.00.00	-- Other	5.00%	10%			kg
		- Of machinery of heading 84.26, 84.29 or 84.30 :					
	8431.41.00.00	-- Buckets, shovels, grabs and grips	5.00%	10%			kg
	8431.42.00.00	-- Bulldozer or angledozer blades	5.00%	10%			kg
	8431.43.00.00	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	5.00%	10%			kg
	8431.49.00.00	-- Other	5.00%	10%			kg
		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.					
	8432.10.00.00	- Ploughs	5.00%	10%			u
		- Harrows, scarifiers, cultivators, weeders and hoes :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.33	8432.21.00.00	-- Disc harrows	2.50%	10%			u
	8432.29.00.00	-- Other	2.50%	10%			u
	8432.31.00.00	- Seeders, planters and transplanters :					
		-- No-till direct seeders, planters and transplanters	10.00%	10%			u
	8432.39.00.00	-- Other	10.00%	10%			u
		- Manure spreaders and fertiliser distributors :					
	8432.41.00.00	-- Manure spreaders	5.00%	10%			u
	8432.42.00.00	-- Fertiliser distributors	5.00%	10%			u
	8432.80.00.00	- Other machinery	2.50%	10%			u
	8432.90.00.00	- Parts	2.50%	10%			kg
		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.					
	8433.11.00.00	- Mowers for lawns, parks or sports-grounds :					
		-- Powered, with the cutting device rotating in a horizontal plane	10.00%	10%			u
	8433.19.00.00	-- Other	10.00%	10%			u
	8433.20.00.00	- Other mowers, including cutter bars for tractor mounting	10.00%	10%			u
	8433.30.00.00	- Other haymaking machinery	2.50%	10%			u
	8433.40.00.00	- Straw or fodder balers, including pick-up balers	2.50%	10%			u
		- Other harvesting machinery; threshing machinery :					
	8433.51.00.00	-- Combine harvester-threshers	2.50%	10%			u
	8433.52.00.00	-- Other threshing machinery	2.50%	10%			u
	8433.53.00.00	-- Root or tuber harvesting machines	2.50%	10%			u
	8433.59.00.00	-- Other	2.50%	10%			u
84.34	8433.60.00.00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	2.50%	10%			u
	8433.90.00.00	- Parts	2.50%	10%			kg
		Milking machines and dairy machinery.					
84.35	8434.10.00.00	- Milking machines	5.00%	10%			u
	8434.20.00.00	- Dairy machinery	5.00%	10%			u
	8434.90.00.00	- Parts	5.00%	10%			kg
		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.					
	8435.10.00.00	- Machinery	10.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.36	8435.90.00.00	- Parts	10.00%	10%			kg
		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.					
	8436.10.00.00	- Machinery for preparing animal feeding stuffs - Poultry-keeping machinery; poultry incubators and brooders :	7.50%	10%			u
	8436.21.00.00	-- Poultry incubators and brooders	5.00%	10%			u
	8436.29.00.00	-- Other	7.50%	10%			u
84.37	8436.80.00.00	- Other machinery - Parts :	7.50%	10%			u
	8436.91.00.00	-- Of poultry-keeping machinery or poultry incubators and brooders	7.50%	10%			kg
	8436.99.00.00	-- Other	7.50%	10%			kg
		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.					
	8437.10.00.00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	7.50%	10%			u
84.38	8437.80.00.00	- Other machinery	7.50%	10%			u
	8437.90.00.00	- Parts	7.50%	10%			kg
		Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.					
	8438.10.00.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	7.50%	10%			u
	8438.20.00.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	7.50%	10%			u
	8438.30.00.00	- Machinery for sugar manufacture	7.50%	10%			u
	8438.40.00.00	- Brewery machinery	5.00%	10%			u
	8438.50.00.00	- Machinery for the preparation of meat or poultry	7.50%	10%			u
	8438.60.00.00	- Machinery for the preparation of fruits, nuts or vegetables	7.50%	10%			u
	8438.80.00.00	- Other machinery	7.50%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.39	8438.90.00.00	- Parts Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	7.50%	10%			kg
	8439.10.00.00	- Machinery for making pulp of fibrous cellulosic material	7.50%	10%			u
	8439.20.00.00	- Machinery for making paper or paperboard	7.50%	10%			u
	8439.30.00.00	- Machinery for finishing paper or paperboard	7.50%	10%			u
	8439.91.00.00	- Parts : -- Of machinery for making pulp of fibrous cellulosic material	7.50%	10%			kg
84.40	8439.99.00.00	-- Other Book-binding machinery, including book-sewing machines.	7.50%	10%			kg
	8440.10.00.00	- Machinery	7.50%	10%			u
	8440.90.00.00	- Parts	7.50%	10%			kg
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.					
	8441.10.00.00	- Cutting machines	7.50%	10%			u
	8441.20.00.00	- Machines for making bags, sacks or envelopes	7.50%	10%			u
	8441.30.00.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	7.50%	10%			u
	8441.40.00.00	- Machines for moulding articles in paper pulp, paper or paperboard	7.50%	10%			u
84.42	8441.80.00.00	- Other machinery	7.50%	10%			u
	8441.90.00.00	- Parts	7.50%	10%			kg
		Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).					
	8442.30.00.00	- Machinery, apparatus and equipment	7.50%	10%			u
	8442.40.00.00	- Parts of the foregoing machinery, apparatus or equipment	7.50%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.43	8442.50.00.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) 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.	7.50%	10%			kg
	8443.11.00.00	-- Offset printing machinery, reel-fed	7.50%	10%			u
	8443.12.00.00	-- 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)	7.50%	10%			u
	8443.13.00.00	-- Other offset printing machinery	7.50%	10%			u
	8443.14.00.00	-- Letterpress printing machinery, reel fed, excluding flexographic printing	7.50%	10%			u
	8443.15.00.00	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	7.50%	10%			u
	8443.16.00.00	-- Flexographic printing machinery	7.50%	10%			u
	8443.17.00.00	-- Gravure printing machinery	7.50%	10%			u
	8443.19.00.00	-- Other - Other printers, copying machines and facsimile machines, whether or not combined : -- 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:	7.50%	10%			u
	8443.31.10.00	--- Incorporating copying function	15.00%	10%			u
	8443.31.90.00	--- Other -- Other, capable of connecting to an automatic data processing machine or to a network:	0.00%	10%			u
	8443.32.10.00	--- Copying machines	7.50%	10%			u
	8443.32.90.00	--- Other -- Other:	7.50%	10%			u
	8443.39.10.00	--- Copying machines	15.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.44	8443.39.90.00	--- Other	0.00%	10%			u
		- Parts and accessories :					
	8443.91.00.00	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	7.50%	10%			kg
	8443.99.00.00	-- Other	7.50%	10%			kg
84.45	8444.00.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	5.00%	10%			u
		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.					
		- Machines for preparing textile fibres :					
	8445.11.00.00	-- Carding machines	5.00%	10%			u
84.46	8445.12.00.00	-- Combing machines	5.00%	10%			u
	8445.13.00.00	-- Drawing or roving machines	5.00%	10%			u
	8445.19.00.00	-- Other	5.00%	10%			u
	8445.20.00.00	- Textile spinning machines	5.00%	10%			u
84.46	8445.30.00.00	- Textile doubling or twisting machines	5.00%	10%			u
	8445.40.00.00	- Textile winding (including weft-winding) or reeling machines	5.00%	10%			u
	8445.90.00.00	- Other	5.00%	10%			u
		Weaving machines (looms).					
84.47	8446.10.00.00	- For weaving fabrics of a width not exceeding 30 cm	5.00%	10%			u
		- For weaving fabrics of a width exceeding 30 cm, shuttle type :					
	8446.21.00.00	-- Power looms	5.00%	10%			u
	8446.29.00.00	-- Other	5.00%	10%			u
84.47	8446.30.00.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	5.00%	10%			u
		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.					
		- Circular knitting machines :					
	8447.11.00.00	-- With cylinder diameter not exceeding 165 mm	5.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.48	8447.12.00.00	-- With cylinder diameter exceeding 165 mm	5.00%	10%			u
	8447.20.00.00	- Flat knitting machines; stitch-bonding machines	5.00%	10%			u
	8447.90.00.00	- Other	5.00%	10%			u
		Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).					
		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :					
	8448.11.00.00	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	5.00%	10%			kg
	8448.19.00.00	-- Other	5.00%	10%			kg
	8448.20.00.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	5.00%	10%			kg
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :					
	8448.31.00.00	-- Card clothing	5.00%	10%			kg
	8448.32.00.00	-- Of machines for preparing textile fibres, other than card clothing	5.00%	10%			kg
	8448.33.00.00	-- Spindles, spindle flyers, spinning rings and ring travellers	5.00%	10%			kg
	8448.39.00.00	-- Other	5.00%	10%			kg
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery :					
	8448.42.00.00	-- Reeds for looms, healds and heald-frames	5.00%	10%			kg
	8448.49.00.00	-- Other	5.00%	10%			kg
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :					
	8448.51.00.00	-- Sinkers, needles and other articles used in forming stitches	5.00%	10%			kg
	8448.59.00.00	-- Other	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.49	8449.00.00.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.					
84.50		Household or laundry-type washing machines, including machines which both wash and dry. - Machines, each of a dry linen capacity not exceeding 10 kg :	5.00%	10%			kg
	8450.11.00.00	-- Fully-automatic machines	15.00%	10%			u
	8450.12.00.00	-- Other machines, with built-in centrifugal drier	15.00%	10%			u
	8450.19.00.00	-- Other	15.00%	10%			u
	8450.20.00.00	- Machines, each of a dry linen capacity exceeding 10 kg	20.00%	10%			u
84.51	8450.90.00.00	- Parts	5.00%	10%			kg
		Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.					
	8451.10.00.00	- Dry-cleaning machines - Drying machines :	20.00%	10%			u
	8451.21.00.00	-- Each of a dry linen capacity not exceeding 10 kg	15.00%	10%			u
	8451.29.00.00	-- Other	20.00%	10%			u
	8451.30.00.00	- Ironing machines and presses (including fusing presses)	20.00%	10%			u
	8451.40.00.00	- Washing, bleaching or dyeing machines	20.00%	10%			u
	8451.50.00.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	20.00%	10%			u
	8451.80.00.00	- Other machinery	5.00%	10%			u
	8451.90.00.00	- Parts	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.52		Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.					
	8452.10.00.00	- Sewing machines of the household type	5.00%	10%			u
		- Other sewing machines :					
	8452.21.00.00	-- Automatic units	7.50%	10%			u
	8452.29.00.00	-- Other	7.50%	10%			u
84.53	8452.30.00.00	- Sewing machine needles	7.50%	10%			kg
	8452.90.00.00	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	5.00%	10%			kg
		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.					
	8453.10.00.00	- Machinery for preparing, tanning or working hides, skins or leather	5.00%	10%			u
	8453.20.00.00	- Machinery for making or repairing footwear	5.00%	10%			u
84.54	8453.80.00.00	- Other machinery	5.00%	10%			u
	8453.90.00.00	- Parts	5.00%	10%			kg
		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.					
	8454.10.00.00	- Converters	7.50%	10%			u
	8454.20.00.00	- Ingot moulds and ladles	7.50%	10%			u
84.55	8454.30.00.00	- Casting machines	7.50%	10%			u
	8454.90.00.00	- Parts	7.50%	10%			kg
		Metal-rolling mills and rolls therefor.					
	8455.10.00.00	- Tube mills	7.50%	10%			u
		- Other rolling mills :					
84.56	8455.21.00.00	-- Hot or combination hot and cold	7.50%	10%			u
	8455.22.00.00	-- Cold	7.50%	10%			u
	8455.30.00.00	- Rolls for rolling mills	7.50%	10%			u
	8455.90.00.00	- Other parts	7.50%	10%			kg
		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; water-jet cutting machines.					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.57		- Operated by laser or other light or photon beam processes					
	8456.11.00.00	-- Operated by laser	5.00%	10%			u
	8456.12.00.00	-- Operated by other light or photon beam processes	5.00%	10%			u
	8456.20.00.00	- Operated by ultrasonic processes	5.00%	10%			u
	8456.30.00.00	- Operated by electro-discharge processes	5.00%	10%			u
	8456.40.00.00	- Operated by plasma arc processes	5.00%	10%			u
	8456.50.00.00	- Water-jet cutting machines	5.00%	10%			u
	8456.90.00.00	- Other	5.00%	10%			u
		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.					
	8457.10.00.00	- Machining centres	5.00%	10%			u
84.58	8457.20.00.00	- Unit construction machines (single station)	5.00%	10%			u
	8457.30.00.00	- Multi-station transfer machines	5.00%	10%			u
		Lathes (including turning centres) for removing metal.					
		- Horizontal lathes :					
84.59	8458.11.00.00	-- Numerically controlled	5.00%	10%			u
	8458.19.00.00	-- Other	5.00%	10%			u
		- Other lathes :					
	8458.91.00.00	-- Numerically controlled	5.00%	10%			u
	8458.99.00.00	-- Other	5.00%	10%			u
		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.					
	8459.10.00.00	- Way-type unit head machines	5.00%	10%			u
		- Other drilling machines :					
	8459.21.00.00	-- Numerically controlled	5.00%	10%			u
	8459.29.00.00	-- Other	5.00%	10%			u
		- Other boring-milling machines :					
	8459.31.00.00	-- Numerically controlled	5.00%	10%			u
	8459.39.00.00	-- Other	5.00%	10%			u
		- Other boring machines :					
	8459.41.00.00	-- Numerically controlled	5.00%	10%			u
	8459.49.00.00	-- Other	5.00%	10%			u
		- Milling machines, knee-type :					
	8459.51.00.00	-- Numerically controlled	5.00%	10%			u
	8459.59.00.00	-- Other	5.00%	10%			u
		- Other milling machines :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.60	8459.61.00.00	-- Numerically controlled	5.00%	10%			u
	8459.69.00.00	-- Other	5.00%	10%			u
	8459.70.00.00	- Other threading or tapping machines	5.00%	10%			u
		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.					
		- Flat-surface grinding machines :					
	8460.12.00.00	-- Numerically controlled	5.00%	10%			u
	8460.19.00.00	-- Other	5.00%	10%			u
		- Other grinding machines :					
	8460.22.00.00	-- Centreless grinding machines, numerically controlled	5.00%	10%			u
	8460.23.00.00	-- Other cylindrical grinding machines, numerically controlled	5.00%	10%			u
84.61	8460.24.00.00	-- Other, numerically controlled	5.00%	10%			u
	8460.29.00.00	-- Other	5.00%	10%			u
		- Sharpening (tool or cutter grinding) machines :					
	8460.31.00.00	-- Numerically controlled	5.00%	10%			u
	8460.39.00.00	-- Other	5.00%	10%			u
	8460.40.00.00	- Honing or lapping machines	5.00%	10%			u
	8460.90.00.00	- Other	5.00%	10%			u
		Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.					
	8461.20.00.00	- Shaping or slotting machines	5.00%	10%			u
	8461.30.00.00	- Broaching machines	5.00%	10%			u
	8461.40.00.00	- Gear cutting, gear grinding or gear finishing machines	5.00%	10%			u
	8461.50.00.00	- Sawing or cutting-off machines	5.00%	10%			u
	8461.90.00.00	- Other	5.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.62		Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.					
	8462.10.00.00	- Forging or die-stamping machines (including presses) and hammers	5.00%	10%			u
		- Bending, folding, straightening or flattening machines (including presses) :					
	8462.21.00.00	-- Numerically controlled	5.00%	10%			u
	8462.29.00.00	-- Other	5.00%	10%			u
		- Shearing machines (including presses), other than combined punching and shearing machines :					
	8462.31.00.00	-- Numerically controlled	5.00%	10%			u
	8462.39.00.00	-- Other	5.00%	10%			u
		- Punching or notching machines (including presses), including combined punching and shearing machines :					
	8462.41.00.00	-- Numerically controlled	5.00%	10%			u
	8462.49.00.00	-- Other	5.00%	10%			u
		- Other :					
	8462.91.00.00	-- Hydraulic presses	5.00%	10%			u
	8462.99.00.00	-- Other	5.00%	10%			u
84.63		Other machine-tools for working metal or cermets, without removing material.					
	8463.10.00.00	- Draw-benches for bars, tubes, profiles, wire or the like	5.00%	10%			u
	8463.20.00.00	- Thread rolling machines	5.00%	10%			u
	8463.30.00.00	- Machines for working wire	5.00%	10%			u
	8463.90.00.00	- Other	5.00%	10%			u
84.64		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.					
	8464.10.00.00	- Sawing machines	5.00%	10%			u
	8464.20.00.00	- Grinding or polishing machines	5.00%	10%			u
	8464.90.00.00	- Other	5.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.65		Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.					
	8465.10.00.00	- Machines which can carry out different types of machining operations without tool change between such operations	5.00%	10%			u
	8465.20.00.00	- Machining centres	5.00%	10%			u
		- Other :					
	8465.91.00.00	-- Sawing machines	5.00%	10%			u
	8465.92.00.00	-- Planing, milling or moulding (by cutting) machines	5.00%	10%			u
	8465.93.00.00	-- Grinding, sanding or polishing machines	5.00%	10%			u
	8465.94.00.00	-- Bending or assembling machines	5.00%	10%			u
	8465.95.00.00	-- Drilling or morticing machines	5.00%	10%			u
	8465.96.00.00	-- Splitting, slicing or paring machines	5.00%	10%			u
	8465.99.00.00	-- Other	5.00%	10%			u
84.66		Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.					
	8466.10.00.00	- Tool holders and self-opening dieheads	5.00%	10%			kg
	8466.20.00.00	- Work holders	5.00%	10%			kg
	8466.30.00.00	- Dividing heads and other special attachments for machines	5.00%	10%			kg
		- Other :					
	8466.91.00.00	-- For machines of heading 84.64	5.00%	10%			kg
	8466.92.00.00	-- For machines of heading 84.65	5.00%	10%			kg
	8466.93.00.00	-- For machines of headings 84.56 to 84.61	5.00%	10%			kg
	8466.94.00.00	-- For machines of heading 84.62 or 84.63	5.00%	10%			kg
		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.					
84.67		- Pneumatic :					
	8467.11.00.00	-- Rotary type (including combined rotary-percussion)	5.00%	10%			u
	8467.19.00.00	-- Other	5.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.68		- With self-contained electric motor :					
	8467.21.00.00	-- Drills of all kinds	5.00%	10%			u
	8467.22.00.00	-- Saws	5.00%	10%			u
	8467.29.00.00	-- Other	5.00%	10%			u
		- Other tools :					
	8467.81.00.00	-- Chain saws	5.00%	10%			u
	8467.89.00.00	-- Other	5.00%	10%			u
		- Parts :					
	8467.91.00.00	-- Of chain saws	5.00%	10%			kg
	8467.92.00.00	-- Of pneumatic tools	5.00%	10%			kg
	8467.99.00.00	-- Other	5.00%	10%			kg
		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.					
	8468.10.00.00	- Hand-held blow pipes	5.00%	10%			u
	8468.20.00.00	- Other gas-operated machinery and apparatus	5.00%	10%			u
	8468.80.00.00	- Other machinery and apparatus	5.00%	10%			u
	8468.90.00.00	- Parts	5.00%	10%			kg
[84.69] 84.70		Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.					
	8470.10.00.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	10.00%	10%			u
		- Other electronic calculating machines :					
	8470.21.00.00	-- Incorporating a printing device	10.00%	10%			u
	8470.29.00.00	-- Other	10.00%	10%			u
	8470.30.00.00	- Other calculating machines	10.00%	10%			u
	8470.50.00.00	- Cash registers	10.00%	10%			u
	8470.90.00.00	- Other	10.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.71		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included. - Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:					
	8471.30.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8471.30.90.00	-- Other - Other automatic data processing machines :	10.00%	10%			u
		-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:					
	8471.41.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8471.41.90.00	--- Other -- Other, presented in the form of systems:	10.00%	10%			u
	8471.49.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8471.49.90.00	--- Other - Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units:	10.00%	10%			u
	8471.50.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8471.50.90.00	-- Other - Input or output units, whether or not containing storage units in the same housing:	10.00%	10%			u
	8471.60.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8471.60.90.00	-- Other - Storage units:	10.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.72	8471.70.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8471.70.90.00	-- Other	10.00%	10%			u
		- Other units of automatic data processing machines:					
	8471.80.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8471.80.90.00	-- Other	10.00%	10%			u
	8471.90.00.00	- Other	10.00%	10%			u
		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).					
	8472.10.00.00	- Duplicating machines	7.50%	10%			u
	8472.30.00.00	- 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	7.50%	10%			u
	8472.90.00.00	- Other	7.50%	10%			u
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.					
		- Parts and accessories of the machines of heading 84.70 :					
	8473.21.00.00	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	5.00%	10%			kg
	8473.29.00.00	-- Other	5.00%	10%			kg
	8473.30.00.00	- Parts and accessories of the machines of heading 84.71	7.50%	10%			kg
	8473.40.00.00	- Parts and accessories of the machines of heading 84.72	5.00%	10%			kg
	8473.50.00.00	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.70 to 84.72	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.					
	8474.10.00.00	- Sorting, screening, separating or washing machines	5.00%	10%			u
	8474.20.00.00	- Crushing or grinding machines	5.00%	10%			u
		- Mixing or kneading machines :					
	8474.31.00.00	-- Concrete or mortar mixers	5.00%	10%			u
	8474.32.00.00	-- Machines for mixing mineral substances with bitumen	5.00%	10%			u
	8474.39.00.00	-- Other	5.00%	10%			u
	8474.80.00.00	- Other machinery	5.00%	10%			u
84.75	8474.90.00.00	- Parts	5.00%	10%			kg
		Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.					
	8475.10.00.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	5.00%	10%			u
		- Machines for manufacturing or hot working glass or glassware :					
	8475.21.00.00	-- Machines for making optical fibres and preforms thereof	5.00%	10%			u
	8475.29.00.00	-- Other	5.00%	10%			u
	8475.90.00.00	- Parts	5.00%	10%			kg
84.76		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.					
		- Automatic beverage-vending machines :					
	8476.21.00.00	-- Incorporating heating or refrigerating devices	10.00%	10%			u
	8476.29.00.00	-- Other	10.00%	10%			u
		- Other machines :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.77	8476.81.00.00	-- Incorporating heating or refrigerating devices	10.00%	10%			u
	8476.89.00.00	-- Other	10.00%	10%			u
	8476.90.00.00	- Parts	10.00%	10%			kg
		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.					
	8477.10.00.00	- Injection-moulding machines	5.00%	10%			u
	8477.20.00.00	- Extruders	5.00%	10%			u
	8477.30.00.00	- Blow moulding machines	5.00%	10%			u
	8477.40.00.00	- Vacuum moulding machines and other thermoforming machines	5.00%	10%			u
		- Other machinery for moulding or otherwise forming :					
	8477.51.00.00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5.00%	10%			u
84.78	8477.59.00.00	-- Other	5.00%	10%			u
	8477.80.00.00	- Other machinery	5.00%	10%			u
	8477.90.00.00	- Parts	5.00%	10%			kg
		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.					
	8478.10.00.00	- Machinery	5.00%	10%			u
84.79	8478.90.00.00	- Parts	5.00%	10%			kg
		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.					
	8479.10.00.00	- Machinery for public works, building or the like	5.00%	10%			u
	8479.20.00.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	5.00%	10%			u
	8479.30.00.00	- 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	5.00%	10%			u
	8479.40.00.00	- Rope or cable-making machines	5.00%	10%			u
	8479.50.00.00	- Industrial robots, not elsewhere specified or included	5.00%	10%			u
	8479.60.00.00	- Evaporative air coolers	5.00%	10%			u
		- Passenger boarding bridges :					
	8479.71.00.00	-- Of a kind used in airports	5.00%	10%			u
	8479.79.00.00	-- Other	5.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.80	8479.81.00.00	- Other machines and mechanical appliances : -- For treating metal, including electric wire coil-winders	5.00%	10%			u
	8479.82.00.00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	5.00%	10%			u
	8479.89.00.00	-- Other	5.00%	10%			u
	8479.90.00.00	- Parts	5.00%	10%			kg
		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.					
	8480.10.00.00	- Moulding boxes for metal foundry	5.00%	10%			kg
	8480.20.00.00	- Mould bases	5.00%	10%			kg
	8480.30.00.00	- Moulding patterns	5.00%	10%			kg
		- Moulds for metal or metal carbides :					
	8480.41.00.00	-- Injection or compression types	5.00%	10%			kg
84.81	8480.49.00.00	-- Other	5.00%	10%			kg
	8480.50.00.00	- Moulds for glass	5.00%	10%			kg
	8480.60.00.00	- Moulds for mineral materials	5.00%	10%			kg
		- Moulds for rubber or plastics :					
	8480.71.00.00	-- Injection or compression types	5.00%	10%			kg
	8480.79.00.00	-- Other	5.00%	10%			kg
		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.					
	8481.10.00.00	- Pressure-reducing valves	5.00%	10%			kg
	8481.20.00.00	- Valves for oleohydraulic or pneumatic transmissions	7.50%	10%			kg
	8481.30.00.00	- Check (nonreturn) valves	5.00%	10%			kg
84.82	8481.40.00.00	- Safety or relief valves	5.00%	10%			kg
	8481.80.00.00	- Other appliances	5.00%	10%			kg
	8481.90.00.00	- Parts	5.00%	10%			kg
		Ball or roller bearings.					
	8482.10.00.00	- Ball bearings	5.00%	10%			u
	8482.20.00.00	- Tapered roller bearings, including cone and tapered roller assemblies	5.00%	10%			u
	8482.30.00.00	- Spherical roller bearings	5.00%	10%			u
	8482.40.00.00	- Needle roller bearings	5.00%	10%			u
	8482.50.00.00	- Other cylindrical roller bearings	5.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
84.83	8482.80.00.00	- Other, including combined ball/roller bearings	5.00%	10%			u
		- Parts :					
	8482.91.00.00	-- Balls, needles and rollers	5.00%	10%			kg
	8482.99.00.00	-- Other	5.00%	10%			kg
		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).					
	8483.10.00.00	- Transmission shafts (including cam shafts and crank shafts) and cranks	5.00%	10%			u
	8483.20.00.00	- Bearing housings, incorporating ball or roller bearings	5.00%	10%			u
	8483.30.00.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	5.00%	10%			u
	8483.40.00.00	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	5.00%	10%			u
	8483.50.00.00	- Flywheels and pulleys, including pulley blocks	5.00%	10%			u
84.84	8483.60.00.00	- Clutches and shaft couplings (including universal joints)	5.00%	10%			u
	8483.90.00.00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	5.00%	10%			kg
		Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.					
	8484.10.00.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5.00%	10%			kg
	8484.20.00.00	- Mechanical seals	5.00%	10%			kg
	8484.90.00.00	- Other	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
[84.85] 84.86		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.					
	8486.10.00.00	- Machines and apparatus for the manufacture of boules or wafers	5.00%	10%			u
		- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:					
		-- Apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials:					
	8486.20.11.00	--- Direct write-on-wafer apparatus	5.00%	10%			u
	8486.20.12.00	--- Step and repeat aligners	5.00%	10%			u
	8486.20.19.00	--- Other	5.00%	10%			u
	8486.20.90.00	-- Other	5.00%	10%			u
		- Machines and apparatus for the manufacture of flat panel displays:					
	8486.30.10.00	-- For photographic or cinematographic laboratories; negatoscopes	5.00%	10%			u
	8486.30.90.00	-- Other	5.00%	10%			u
	8486.40.00.00	- Machines and apparatus specified in Note 9 (C) to this Chapter	10.00%	10%			u
		- Parts and accessories:					
	8486.90.10.00	-- Of machines and apparatus of subheading 8486.20 and 8486.30	5.00%	10%			kg
	8486.90.90.00	-- Other	5.00%	10%			kg
84.87		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.					
	8487.10.00.00	- Ships' or boats' propellers and blades therefor	5.00%	10%			kg
	8487.90.00.00	- Other	5.00%	10%			kg

**Electrical machinery and equipment and parts thereof;
sound recorders and reproducers,
television image and sound recorders and reproducers, and
parts and accessories of such articles**

Notes.

- 1.- This Chapter does not cover :
 - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - (b) Articles of glass of heading 70.11;
 - (c) Machines and apparatus of heading 84.86;
 - (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
 - (e) Electrically heated furniture of Chapter 94.
- 2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.
However, metal tank mercury arc rectifiers remain classified in heading 85.04.
- 3.- For the purposes of heading 85.07, the expression “electric accumulators” includes those presented with ancillary components which contribute to the accumulator’s function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.
- 4.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :
 - (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
 - (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).
- 5.- For the purposes of heading 85.23 :
 - (a) “Solid-state non-volatile storage devices” (for example, “flash memory cards” or “flash electronic storage cards”) are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, “FLASH E²PROM”) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
 - (b) The term “smart cards” means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.
- 6.- For the purposes of heading 85.34 “printed circuits” are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the “film circuit” technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression “printed circuits” does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.
- 7.- For the purpose of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables” means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.
- 8.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

9.- 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.
 - (iv) Multi-component integrated circuits (MCOs) : a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components : silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition :

- 1. “Components” may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.
- 2. “Silicon based” means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.
- 3. (a) “Silicon based sensors” consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. “Physical or chemical quantities” relates to real world phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
- (b) “Silicon based actuators” consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.
- (c) “Silicon based resonators” are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
- (d) “Silicon based oscillators” are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.**

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

10.- 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 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

Heading	HS Code	Description	rates				SU
			ID	GST	Excise	Overaged	
85.01		Electric motors and generators (excluding generating sets).					
	8501.10.00.00	- Motors of an output not exceeding 37.5 W	7.50%	10%			u
	8501.20.00.00	- Universal AC/DC motors of an output exceeding 37.5 W	7.50%	10%			u
		- Other DC motors; DC generators :					
	8501.31.00.00	-- Of an output not exceeding 750 W	7.50%	10%			u
	8501.32.00.00	-- Of an output exceeding 750 W but not exceeding 75 kW	7.50%	10%			u
	8501.33.00.00	-- Of an output exceeding 75 kW but not exceeding 375 kW	7.50%	10%			u
	8501.34.00.00	-- Of an output exceeding 375 kW	7.50%	10%			u
	8501.40.00.00	- Other AC motors, single-phase	7.50%	10%			u
		- Other AC motors, multi-phase :					
	8501.51.00.00	-- Of an output not exceeding 750 W	7.50%	10%			u
	8501.52.00.00	-- Of an output exceeding 750 W but not exceeding 75 kW	7.50%	10%			u
	8501.53.00.00	-- Of an output exceeding 75 kW	7.50%	10%			u
		- AC generators (alternators) :					
	8501.61.00.00	-- Of an output not exceeding 75 kVA	7.50%	10%			u
	8501.62.00.00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	7.50%	10%			u
	8501.63.00.00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	7.50%	10%			u
	8501.64.00.00	-- Of an output exceeding 750 kVA	7.50%	10%			u
85.02		Electric generating sets and rotary converters.					
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :					
		-- Of an output not exceeding 75 kVA:					
	8502.11.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	7.50%	10%			u
	8502.11.90.00	--- Other	7.50%	10%			u
		-- Of an output exceeding 75 kVA but not exceeding 375 kVA:					
	8502.12.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	7.50%	10%			u
	8502.12.90.00	--- Other	7.50%	10%			u
		-- Of an output exceeding 375 kVA:					

Heading	HS Code	Description	rates				SU
			ID	GST	Excise	Overaged	
85.03	8502.13.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	7.50%	10%			u
	8502.13.90.00	--- Other	7.50%	10%			u
		- Generating sets with spark-ignition internal combustion piston engines:					
	8502.20.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	7.50%	10%			u
	8502.20.90.00	-- Other	7.50%	10%			u
		- Other generating sets :					
	8502.31.00.00	-- Wind-powered	7.50%	10%			u
		-- Other:					
	8502.39.10.00	--- Solar-powered	7.50%	10%			u
	8502.39.20.00	--- Gas-powered	7.50%	10%			u
	8502.39.90.00	--- Other	7.50%	10%			u
	8502.40.00.00	- Electric rotary converters	7.50%	10%			u
	8503.00.00.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	7.50%	10%			kg
		Electrical transformers, static converters (for example, rectifiers) and inductors.					
	8504.10.00.00	- Ballasts for discharge lamps or tubes	7.50%	10%			u
		- Liquid dielectric transformers :					
	8504.21.00.00	-- Having a power handling capacity not exceeding 650 kVA	7.50%	10%			u
	8504.22.00.00	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	7.50%	10%			u
	8504.23.00.00	-- Having a power handling capacity exceeding 10,000 kVA	7.50%	10%			u
85.04		- Other transformers :					
	8504.31.00.00	-- Having a power handling capacity not exceeding 1 kVA	7.50%	10%			u
	8504.32.00.00	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	7.50%	10%			u
	8504.33.00.00	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	7.50%	10%			u
	8504.34.00.00	-- Having a power handling capacity exceeding 500 kVA	7.50%	10%			u
		- Static converters:					
	8504.40.10.00	-- Uninterruptible power supply (UPS)	7.50%	10%			u
	8504.40.20.00	-- Battery chargers	7.50%	10%			u
	8504.40.90.00	-- Other	7.50%	10%			u

Heading	HS Code	Description	rates				SU
			ID	GST	Excise	Overaged	
85.05		- Other inductors:					
	8504.50.10.00	-- Choke coil (chokes)	7.50%	10%			u
	8504.50.90.00	-- Other	7.50%	10%			u
	8504.90.00.00	- Parts	7.50%	10%			kg
		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.					
85.06		- Permanent magnets and articles intended to become permanent magnets after magnetisation :					
	8505.11.00.00	-- Of metal	7.50%	10%			kg
	8505.19.00.00	-- Other	7.50%	10%			kg
		- Electro-magnetic couplings, clutches and brakes:					
	8505.20.10.00	-- For motor vehicles	5.00%	10%			kg
	8505.20.90.00	-- Other	5.00%	10%			kg
	8505.90.00.00	- Other, including parts	5.00%	10%			kg
		Primary cells and primary batteries.					
		- Manganese dioxide:					
	8506.10.10.00	-- R20 (Flashlight and radio batteries)	15.00%	10%			u
	8506.10.90.00	-- Other	15.00%	10%			u
	8506.30.00.00	- Mercuric oxide	7.50%	10%			u
	8506.40.00.00	- Silver oxide	7.50%	10%			u
	8506.50.00.00	- Lithium	7.50%	10%			u
	8506.60.00.00	- Air-zinc	7.50%	10%			u
85.07	8506.80.00.00	- Other primary cells and primary batteries	7.50%	10%			u
	8506.90.00.00	- Parts	7.50%	10%			kg
		Electric accumulators, including separators therefor, whether or not rectangular (including square).					
	8507.10.00.00	- Lead-acid, of a kind used for starting piston engines	7.50%	10%			u
	8507.20.00.00	- Other lead-acid accumulators	7.50%	10%			u
	8507.30.00.00	- Nickel-cadmium	7.50%	10%			u
	8507.40.00.00	- Nickel-iron	7.50%	10%			u
	8507.50.00.00	- Nickel-metal hydride	7.50%	10%			u
	8507.60.00.00	- Lithium-ion	7.50%	10%			u
	8507.80.00.00	- Other accumulators	7.50%	10%			u
	8507.90.00.00	- Parts	5.00%	10%			kg

Heading	HS Code	Description	rates				SU
			ID	GST	Excise	Overaged	
85.08		Vacuum cleaners.					
	8508.11.00.00	- With self-contained electric motor : -- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	15.00%	10%			u
	8508.19.00.00	-- Other	15.00%	10%			u
	8508.60.00.00	- Other vacuum cleaners	15.00%	10%			u
85.09	8508.70.00.00	- Parts	20.00%	10%			kg
		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.					
	8509.40.00.00	- Food grinders and mixers; fruit or vegetable juice extractors	7.50%	10%			u
	8509.80.00.00	- Other appliances	5.00%	10%			u
85.10	8509.90.00.00	- Parts	5.00%	10%			kg
		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.					
	8510.10.00.00	- Shavers	15.00%	10%			u
	8510.20.00.00	- Hair clippers	15.00%	10%			u
85.11	8510.30.00.00	- Hair-removing appliances	15.00%	10%			u
	8510.90.00.00	- Parts	20.00%	10%			kg
		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.					
	8511.10.00.00	- Sparking plugs	5.00%	10%			u
85.12	8511.20.00.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	5.00%	10%			u
	8511.30.00.00	- Distributors; ignition coils	5.00%	10%			u
	8511.40.00.00	- Starter motors and dual purpose starter-generators	5.00%	10%			u
	8511.50.00.00	- Other generators	5.00%	10%			u
	8511.80.00.00	- Other equipment	5.00%	10%			u
	8511.90.00.00	- Parts	7.50%	10%			kg
		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.					

Heading	HS Code	Description	rates				SU
			ID	GST	Excise	Overaged	
85.13	8512.10.00.00	- Lighting or visual signalling equipment of a kind used on bicycles	5.00%	10%			u
	8512.20.00.00	- Other lighting or visual signalling equipment	5.00%	10%			u
	8512.30.00.00	- Sound signalling equipment	5.00%	10%			u
	8512.40.00.00	- Windscreen wipers, defrosters and demisters	5.00%	10%			u
	8512.90.00.00	- Parts	7.50%	10%			kg
85.14		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.					
	8513.10.00.00	- Lamps	7.50%	10%			u
	8513.90.00.00	- Parts	5.00%	10%			kg
		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.					
	8514.10.00.00	- Resistance heated furnaces and ovens	5.00%	10%			u
85.15	8514.20.00.00	- Furnaces and ovens functioning by induction or dielectric loss	5.00%	10%			u
	8514.30.00.00	- Other furnaces and ovens	5.00%	10%			u
	8514.40.00.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	5.00%	10%			u
	8514.90.00.00	- Parts	5.00%	10%			kg
		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.					
		- Brazing or soldering machines and apparatus :					
	8515.11.00.00	-- Soldering irons and guns	5.00%	10%			u
	8515.19.00.00	-- Other	5.00%	10%			u
		- Machines and apparatus for resistance welding of metal :					
	8515.21.00.00	-- Fully or partly automatic	5.00%	10%			u
	8515.29.00.00	-- Other	5.00%	10%			u

Heading	HS Code	Description	rates				SU
			ID	GST	Excise	Overaged	
85.16		- Machines and apparatus for arc (including plasma arc) welding of metals :					
	8515.31.00.00	-- Fully or partly automatic	5.00%	10%			u
	8515.39.00.00	-- Other	5.00%	10%			u
	8515.80.00.00	- Other machines and apparatus	5.00%	10%			u
	8515.90.00.00	- Parts	5.00%	10%			kg
		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.					
	8516.10.00.00	- Electric instantaneous or storage water heaters and immersion heaters	15.00%	10%			u
		- Electric space heating apparatus and electric soil heating apparatus :					
	8516.21.00.00	-- Storage heating radiators	15.00%	10%			u
	8516.29.00.00	-- Other	15.00%	10%			u
		- Electro-thermic hair-dressing or hand-drying apparatus :					
	8516.31.00.00	-- Hair dryers	15.00%	10%			u
	8516.32.00.00	-- Other hair-dressing apparatus	15.00%	10%			u
	8516.33.00.00	-- Hand-drying apparatus	15.00%	10%			u
	8516.40.00.00	- Electric smoothing irons	15.00%	10%			u
	8516.50.00.00	- Microwave ovens	15.00%	10%			u
		- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:					
	8516.60.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	15.00%	10%			u
	8516.60.90.00	-- Other	15.00%	10%			u
		- Other electro-thermic appliances :					
	8516.71.00.00	-- Coffee or tea makers	15.00%	10%			u
	8516.72.00.00	-- Toasters	15.00%	10%			u
		-- Other:					
	8516.79.10.00	--- Kettle	15.00%	10%			u
	8516.79.20.00	--- Perfume or incense heaters, and heaters for diffusing insecticides	15.00%	10%			u
	8516.79.90.00	--- Other	15.00%	10%			u

Heading	HS Code	Description	rates				SU
			ID	GST	Excise	Overaged	
85.17	8516.80.00.00	- Electric heating resistors	15.00%	10%			u
	8516.90.00.00	- Parts	10.00%	10%			kg
		Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.					
		- Telephone sets, including telephones for cellular networks or for other wireless networks :					
	8517.11.00.00	-- Line telephone sets with cordless handsets	10.00%	10%			u
	8517.12.00.00	-- Telephones for cellular networks or for other wireless networks	10.00%	10%			u
	8517.18.00.00	-- Other	10.00%	10%			u
		- 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) :					
	8517.61.00.00	-- Base stations	10.00%	10%			u
	8517.62.00.00	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	10.00%	10%			u
85.18	8517.69.00.00	-- Other	5.00%	10%			u
	8517.70.00.00	- Parts	5.00%	10%			kg
		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.					
	8518.10.00.00	- Microphones and stands therefor	15.00%	10%			u
		- Loudspeakers, whether or not mounted in their enclosures :					
	8518.21.00.00	-- Single loudspeakers, mounted in their enclosures	15.00%	10%			u

Heading	HS Code	Description	rates				SU
			ID	GST	Excise	Overaged	
85.19	8518.22.00.00	-- Multiple loudspeakers, mounted in the same enclosure	15.00%	10%			u
	8518.29.00.00	-- Other	15.00%	10%			u
	8518.30.00.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	15.00%	10%			u
	8518.40.00.00	- Audio-frequency electric amplifiers	15.00%	10%			u
	8518.50.00.00	- Electric sound amplifier sets	15.00%	10%			u
	8518.90.00.00	- Parts	15.00%	10%			kg
		Sound recording or reproducing apparatus.					
	8519.20.00.00	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	15.00%	10%			u
	8519.30.00.00	- Turntables (record-decks)	15.00%	10%			u
	8519.50.00.00	- Telephone answering machines	15.00%	10%			u
		- Other apparatus : -- Using magnetic, optical or semiconductor media:					
	8519.81.10.00	--- Portable multimedia player	15.00%	10%			u
	8519.81.90.00	--- Other	15.00%	10%			u
	8519.89.00.00	-- Other	15.00%	10%			u
[85.20]							
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.					
85.22	8521.10.00.00	- Magnetic tape-type	15.00%	10%			u
		- Other:					
	8521.90.10.00	-- DVD player/recorder	15.00%	10%			u
85.23	8521.90.90.00	-- Other	15.00%	10%			u
		Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.					
	8522.10.00.00	- Pick-up cartridges	15.00%	10%			kg
85.23	8522.90.00.00	- Other	20.00%	10%			kg
		Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.					
		- Magnetic media : -- Cards incorporating a magnetic stripe:					

Heading	HS Code	Description	rates				SU
			ID	GST	Excise	Overaged	
[85.24] 85.25	8523.21.10.00	--- Recorded	15.00%	10%			u
	8523.21.90.00	--- Unrecorded	15.00%	10%			u
		-- Other:					
	8523.29.10.00	--- Of a width not exceeding 4mm	10.00%	10%			u
	8523.29.90.00	--- Other	15.00%	10%			u
		- Optical media :					
	8523.41.00.00	-- Unrecorded	15.00%	10%			u
	8523.49.00.00	-- Other	15.00%	10%			u
		- Semiconductor media :					
	8523.51.00.00	-- Solid-state non-volatile storage devices	15.00%	10%			u
	8523.52.00.00	-- "Smart cards"	15.00%	10%			u
	8523.59.00.00	-- Other	15.00%	10%			u
	8523.80.00.00	- Other	15.00%	10%			u
		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.					
85.26	8525.50.00.00	- Transmission apparatus	10.00%	10%			u
	8525.60.00.00	- Transmission apparatus incorporating reception apparatus	10.00%	10%			u
	8525.80.00.00	- Television cameras, digital cameras and video camera recorders	10.00%	10%			u
		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.					
85.27	8526.10.00.00	- Radar apparatus	10.00%	10%			u
		- Other :					
	8526.91.00.00	-- Radio navigational aid apparatus	10.00%	10%			u
	8526.92.00.00	-- Radio remote control apparatus	10.00%	10%			u
		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.					
		- Radio-broadcast receivers capable of operating without an external source of power :					
	8527.12.00.00	-- Pocket-size radio cassette-players	15.00%	10%			u
	8527.13.00.00	-- Other apparatus combined with sound recording or reproducing apparatus	15.00%	10%			u
		-- Other:					

Heading	HS Code	Description	rates				SU
			ID	GST	Excise	Overaged	
85.28	8527.19.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8527.19.20.00	--- Radio receiving sets	15.00%	10%			u
	8527.19.90.00	--- Other	15.00%	10%			u
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :					
	8527.21.00.00	-- Combined with sound recording or reproducing apparatus	15.00%	10%			u
	8527.29.00.00	-- Other	15.00%	10%			u
		- Other :					
	8527.91.00.00	-- Combined with sound recording or reproducing apparatus	15.00%	10%			u
	8527.92.00.00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	15.00%	10%			u
	8527.99.00.00	-- Other	15.00%	10%			u
		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.					
		- Cathode-ray tube monitors :					
	8528.42.00.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	10.00%	10%			u
	8528.49.00.00	-- Other	15.00%	10%			u
		- Other monitors :					
	8528.52.00.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	10.00%	10%			u
	8528.59.00.00	-- Other	15.00%	10%			u
		- Projectors :					
	8528.62.00.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	10.00%	10%			u
	8528.69.00.00	-- Other	15.00%	10%			u
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :					

Heading	HS Code	Description	rates				SU
			ID	GST	Excise	Overaged	
85.29		-- Not designed to incorporate a video display or screen:					
	8528.71.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8528.71.90.00	--- Other	15.00%	10%			u
		-- Other, colour:					
	8528.72.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8528.72.90.00	--- Other	15.00%	10%			u
		-- Other, monochrome:					
	8528.73.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8528.73.90.00	--- Other	15.00%	10%			u
		Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.					
85.30	8529.10.00.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	15.00%	10%			kg
	8529.90.00.00	- Other	10.00%	10%			kg
		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).					
	8530.10.00.00	- Equipment for railways or tramways	10.00%	10%			u
85.31	8530.80.00.00	- Other equipment	10.00%	10%			u
	8530.90.00.00	- Parts	10.00%	10%			kg
		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.					
	8531.10.00.00	- Burglar or fire alarms and similar apparatus	10.00%	10%			u
	8531.20.00.00	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	10.00%	10%			u
85.32	8531.80.00.00	- Other apparatus	10.00%	10%			u
	8531.90.00.00	- Parts	10.00%	10%			kg
		Electrical capacitors, fixed, variable or adjustable (pre-set).					

Heading	HS Code	Description	rates				SU
			ID	GST	Excise	Overaged	
85.33	8532.10.00.00	- 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)	7.50%	10%			kg
		- Other fixed capacitors :					
	8532.21.00.00	-- Tantalum	7.50%	10%			kg
	8532.22.00.00	-- Aluminium electrolytic	7.50%	10%			kg
	8532.23.00.00	-- Ceramic dielectric, single layer	7.50%	10%			kg
	8532.24.00.00	-- Ceramic dielectric, multilayer	7.50%	10%			kg
	8532.25.00.00	-- Dielectric of paper or plastics	7.50%	10%			kg
	8532.29.00.00	-- Other	7.50%	10%			kg
	8532.30.00.00	- Variable or adjustable (pre-set) capacitors	7.50%	10%			kg
	8532.90.00.00	- Parts	7.50%	10%			kg
		Electrical resistors (including rheostats and potentiometers), other than heating resistors.					
	8533.10.00.00	- Fixed carbon resistors, composition or film types	5.00%	10%			kg
		- Other fixed resistors :					
	8533.21.00.00	-- For a power handling capacity not exceeding 20 W	5.00%	10%			kg
	8533.29.00.00	-- Other	5.00%	10%			kg
85.34		- Wirewound variable resistors, including rheostats and potentiometers :					
	8533.31.00.00	-- For a power handling capacity not exceeding 20 W	5.00%	10%			kg
	8533.39.00.00	-- Other	5.00%	10%			kg
	8533.40.00.00	- Other variable resistors, including rheostats and potentiometers	5.00%	10%			kg
	8533.90.00.00	- Parts	5.00%	10%			kg
	8534.00.00.00	Printed circuits.	5.00%	10%			kg
		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.					
	8535.10.00.00	- Fuses	5.00%	10%			kg
		- Automatic circuit breakers :					
	8535.21.00.00	-- For a voltage of less than 72.5 kV	5.00%	10%			kg
85.35	8535.29.00.00	-- Other	5.00%	10%			kg
	8535.30.00.00	- Isolating switches and make-and-break switches	5.00%	10%			kg

Heading	HS Code	Description	rates				SU
			ID	GST	Excise	Overaged	
85.36	8535.40.00.00	- Lightning arresters, voltage limiters and surge suppressors	5.00%	10%			kg
	8535.90.00.00	- Other	5.00%	10%			kg
		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.					
	8536.10.00.00	- Fuses	5.00%	10%			kg
	8536.20.00.00	- Automatic circuit breakers	5.00%	10%			kg
	8536.30.00.00	- Other apparatus for protecting electrical circuits	5.00%	10%			kg
		- Relays :					
	8536.41.00.00	-- For a voltage not exceeding 60 V	5.00%	10%			kg
	8536.49.00.00	-- Other	5.00%	10%			kg
	8536.50.00.00	- Other switches	5.00%	10%			kg
		- Lamp-holders, plugs and sockets :					
	8536.61.00.00	-- Lamp-holders	5.00%	10%			kg
	8536.69.00.00	-- Other	5.00%	10%			kg
	8536.70.00.00	- Connectors for optical fibres, optical fibre bundles or cables	5.00%	10%			kg
85.37	8536.90.00.00	- Other apparatus	5.00%	10%			kg
		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.					
85.38	8537.10.00.00	- For a voltage not exceeding 1,000 V	5.00%	10%			kg
	8537.20.00.00	- For a voltage exceeding 1,000 V	5.00%	10%			kg
		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.					
	8538.10.00.00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	7.50%	10%			kg
	8538.90.00.00	- Other	7.50%	10%			kg

Heading	HS Code	Description	rates				SU
			ID	GST	Excise	Overaged	
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED).					
	8539.10.00.00	- Sealed beam lamp units	7.50%	10%			u
		- Other filament lamps, excluding ultra-violet or infra-red lamps :					
	8539.21.00.00	-- Tungsten halogen	7.50%	10%			u
	8539.22.00.00	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	7.50%	10%			u
	8539.29.00.00	-- Other	7.50%	10%			u
		- Discharge lamps, other than ultra-violet lamps :					
		-- Fluorescent, hot cathode:					
	8539.31.10.00	--- Energy saving compact fluorescent lamps (CFL)	7.50%	10%			u
	8539.31.90.00	--- Other	7.50%	10%			u
	8539.32.00.00	-- Mercury or sodium vapour lamps; metal halide lamps	7.50%	10%			u
	8539.39.00.00	-- Other	7.50%	10%			u
		- Ultra-violet or infra-red lamps; arc-lamps :					
	8539.41.00.00	-- Arc-lamps	7.50%	10%			u
	8539.49.00.00	-- Other	7.50%	10%			u
	8539.50.00.00	-- Light-emitting diode (LED) lamps	7.50%	10%			u
	8539.90.00.00	- Parts	5.00%	10%			kg
85.40		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).					
		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes :					
	8540.11.00.00	-- Colour	5.00%	10%			u
	8540.12.00.00	-- Monochrome	5.00%	10%			u
	8540.20.00.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	7.50%	10%			u
	8540.40.00.00	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	5.00%	10%			u
	8540.60.00.00	- Other cathode-ray tubes	5.00%	10%			u

Heading	HS Code	Description	rates				SU
			ID	GST	Excise	Overaged	
85.41		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :					
	8540.71.00.00	-- Magnetrons	5.00%	10%			u
	8540.79.00.00	-- Other	5.00%	10%			u
		- Other valves and tubes :					
	8540.81.00.00	-- Receiver or amplifier valves and tubes	5.00%	10%			u
	8540.89.00.00	-- Other	5.00%	10%			u
		- Parts :					
	8540.91.00.00	-- Of cathode-ray tubes	7.50%	10%			kg
	8540.99.00.00	-- Other	7.50%	10%			kg
		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 (LED); mounted piezo-electric crystals.					
	8541.10.00.00	- Diodes, other than photosensitive or light-emitting diodes (LED)	5.00%	10%			u
		- Transistors, other than photosensitive transistors :					
	8541.21.00.00	-- With a dissipation rate of less than 1 W	5.00%	10%			u
	8541.29.00.00	-- Other	5.00%	10%			u
	8541.30.00.00	- Thyristors, diacs and triacs, other than photosensitive devices	5.00%	10%			u
		- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED):					
	8541.40.10.00	-- Solar cells whether or not in modules or made up into panels	0.00%	10%			u
	8541.40.90.00	-- Other	0.00%	10%			u
85.42	8541.50.00.00	- Other semiconductor devices	5.00%	10%			u
	8541.60.00.00	- Mounted piezo-electric crystals	5.00%	10%			u
	8541.90.00.00	- Parts	7.50%	10%			kg
		Electronic integrated circuits.					
		- Electronic integrated circuits :					
	8542.31.00.00	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	5.00%	10%			u
	8542.32.00.00	-- Memories	5.00%	10%			u

Heading	HS Code	Description	rates				SU
			ID	GST	Excise	Overaged	
85.43	8542.33.00.00	-- Amplifiers	5.00%	10%			u
	8542.39.00.00	-- Other	5.00%	10%			u
	8542.90.00.00	- Parts	7.50%	10%			kg
85.44		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.					
	8543.10.00.00	- Particle accelerators	5.00%	10%			u
	8543.20.00.00	- Signal generators	5.00%	10%			u
	8543.30.00.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	5.00%	10%			u
	8543.70.00.00	- Other machines and apparatus	5.00%	10%			u
	8543.90.00.00	- Parts	7.50%	10%			kg
		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.					
		- Winding wire :					
	8544.11.00.00	-- Of copper	5.00%	10%			kg
	8544.19.00.00	-- Other	5.00%	10%			kg
	8544.20.00.00	- Co-axial cable and other co-axial electric conductors	5.00%	10%			kg
	8544.30.00.00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5.00%	10%			kg
		- Other electric conductors, for a voltage not exceeding 1,000 V :					
	8544.42.00.00	-- Fitted with connectors	5.00%	10%			kg
		-- Other:					
	8544.49.10.00	--- Almenec insulated self-supporting cables with metallic part made of 7 uninsulated strands of diameter between 3.15mm and 3.55mm	5.00%	10%			kg
	8544.49.90.00	--- Other	5.00%	10%			kg
	8544.60.00.00	- Other electric conductors, for a voltage exceeding 1,000 V	5.00%	10%			kg
	8544.70.00.00	- Optical fibre cables	5.00%	10%			kg

Heading	HS Code	Description	rates				SU
			ID	GST	Excise	Overaged	
85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes. - Electrodes :					
	8545.11.00.00	-- Of a kind used for furnaces	5.00%	10%			kg
	8545.19.00.00	-- Other	5.00%	10%			kg
	8545.20.00.00	- Brushes	5.00%	10%			kg
		- Other:					
	8545.90.10.00	-- Intended for the battery manufacturing industry	5.00%	10%			kg
	8545.90.90.00	-- Other	5.00%	10%			kg
85.46		Electrical insulators of any material.					
	8546.10.00.00	- Of glass	5.00%	10%			kg
	8546.20.00.00	- Of ceramics	5.00%	10%			kg
	8546.90.00.00	- Other	5.00%	10%			kg
85.47		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.					
	8547.10.00.00	- Insulating fittings of ceramics	5.00%	10%			kg
	8547.20.00.00	- Insulating fittings of plastics	5.00%	10%			kg
	8547.90.00.00	- Other	5.00%	10%			kg
85.48		Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.					
	8548.10.00.00	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	5.00%	10%			kg
	8548.90.00.00	- Other	5.00%	10%			kg

Section XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

- 1.- This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
- 2.- The expressions “parts” and “parts and accessories” do not apply to the following articles, whether or not they are identifiable as for the goods of this Section :
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
- 3.- References in Chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
- 4.- For the purposes of this Section :
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
- 5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows :
 - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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

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

**Railway or tramway locomotives, rolling-stock and parts thereof;
railway or tramway track fixtures and fittings and parts thereof;
mechanical (including electro-mechanical)
traffic signalling equipment of all kinds**

Notes.

1.- This Chapter does not cover :

- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
- (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
- (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2.- Heading 86.07 applies, *inter alia*, to :

- (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
- (b) Frames, underframes, bogies and bissel-bogies;
- (c) Axle boxes; brake gear;
- (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
- (e) Coachwork.

3.- Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to :

- (a) Assembled track, turntables, platform buffers, loading gauges;
- (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.					
	8601.10.00.00	- Powered from an external source of electricity	2.50%	10%			u
	8601.20.00.00	- Powered by electric accumulators	2.50%	10%			u
86.02		Other rail locomotives; locomotive tenders.					
	8602.10.00.00	- Diesel-electric locomotives	2.50%	10%			u
	8602.90.00.00	- Other	2.50%	10%			u
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.					
	8603.10.00.00	- Powered from an external source of electricity	2.50%	10%			u
	8603.90.00.00	- Other	2.50%	10%			u
86.04	8604.00.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	2.50%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
86.05	8605.00.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	2.50%	10%			u
86.06		Railway or tramway goods vans and wagons, not self-propelled.					
	8606.10.00.00	- Tank wagons and the like	2.50%	10%			u
	8606.30.00.00	- Self-discharging vans and wagons, other than those of subheading 8606.10	2.50%	10%			u
		- Other :					
	8606.91.00.00	-- Covered and closed	2.50%	10%			u
	8606.92.00.00	-- Open, with non-removable sides of a height exceeding 60 cm	2.50%	10%			u
86.07	8606.99.00.00	-- Other	2.50%	10%			u
		Parts of railway or tramway locomotives or rolling-stock.					
		- Bogies, bissel-bogies, axles and wheels, and parts thereof :					
	8607.11.00.00	-- Driving bogies and bissel-bogies	5.00%	10%			kg
	8607.12.00.00	-- Other bogies and bissel-bogies	5.00%	10%			kg
	8607.19.00.00	-- Other, including parts	5.00%	10%			kg
		- Brakes and parts thereof :					
	8607.21.00.00	-- Air brakes and parts thereof	5.00%	10%			kg
	8607.29.00.00	-- Other	5.00%	10%			kg
	8607.30.00.00	- Hooks and other coupling devices, buffers, and parts thereof	5.00%	10%			kg
		- Other :					
	8607.91.00.00	-- Of locomotives	5.00%	10%			kg
86.08	8607.99.00.00	-- Other	5.00%	10%			kg
	8608.00.00.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.					
86.09	8609.00.00.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	5.00%	10%			kg
			2.50%	10%			u

**Vehicles other than railway or tramway rolling-stock,
and parts and accessories thereof**

Notes.

- 1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
- 2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.
- Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
- 3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
- 4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Additional Note.

In this Chapter, a used vehicle refers to a vehicle which has been used, aged more than six (6) months from the date of first registration or have been driven for 6000 kilometres or more.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
87.01		Tractors (other than tractors of heading 87.09).					
		- Single axle tractors:					
	8701.10.10.00	-- New	5.00%	10%			u
	8701.10.20.00	-- Used	5.00%	10%			u
		- Road tractors for semi-trailers:					
	8701.20.10.00	-- New	5.00%	10%			u
	8701.20.20.00	-- Used	0.00%	10%			u
		- Track-laying tractors:					
	8701.30.10.00	-- New	5.00%	10%			u
	8701.30.20.00	-- Used	5.00%	10%			u
		- Other, of an engine power :					
		-- Not exceeding 18 kW :					
		--- New:					
	8701.91.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5.00%	10%			u
	8701.91.19.00	---- Other	5.00%	10%			u
	8701.91.90.00	--- Used	5.00%	10%			u
		-- Exceeding 18 kW but not exceeding 37 kW :					
		--- New:					
	8701.92.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5.00%	10%			u
	8701.92.19.00	---- Other	5.00%	10%			u
	8701.92.90.00	--- Used	5.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
87.02		--Exceeding 37 kW but not exceeding 75 kW :					
		--- New:					
	8701.93.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5.00%	10%			u
	8701.93.19.00	---- Other	5.00%	10%			u
	8701.93.90.00	--- Used	5.00%	10%			u
		--Exceeding 75 kW but not exceeding 130 kW :					
		--- New:					
	8701.94.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5.00%	10%			u
	8701.94.19.00	---- Other	5.00%	10%			u
	8701.94.90.00	--- Used	5.00%	10%			u
		--Exceeding 130 kW :					
		--- New:					
	8701.95.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5.00%	10%			u
	8701.95.19.00	---- Other	5.00%	10%			u
	8701.95.90.00	--- Used	5.00%	10%			u
		Motor vehicles for the transport of ten or more persons, including the driver.					
		- With only compression-ignition internal combustion piston engine (diesel or semi-diesel):					
		-- New:					
		--- For 10 to 22 persons, including the driver:					
	8702.10.11.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8702.10.11.90	---- Other	10.00%	10%			u
		--- For 23 to 30 persons, including the driver:					
	8702.10.12.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8702.10.12.90	---- Other	10.00%	10%			u
		--- For more than 30 persons, including the driver:					
	8702.10.13.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8702.10.13.90	---- Other	10.00%	10%			u
		-- Used:					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
	8702.10.21.00	--- For 10 to 22 persons, including the driver:					
	8702.10.21.11	---- of age not more than 10 years	10.00%	10%			u
	8702.10.21.12	---- of age more than 10 but not more than 15 years	10.00%	10%		10%	u
	8702.10.21.13	---- of age more than 15 but not more than 20 years	10.00%	10%		20%	u
	8702.10.21.14	---- of age more than 20 but not more than 25 years	10.00%	10%		30%	u
	8702.10.21.15	---- of age above 25 years	10.00%	10%		50%	u
	8702.10.22.00	--- For 23 to 30 persons, including the driver:					
	8702.10.22.11	---- of age not more than 10 years	10.00%	10%			u
	8702.10.22.12	---- of age more than 10 but not more than 15 years	10.00%	10%		10%	u
	8702.10.22.13	---- of age more than 15 but not more than 20 years	10.00%	10%		20%	u
	8702.10.22.14	---- of age more than 20 but not more than 25 years	10.00%	10%		30%	u
	8702.10.22.15	---- of age above 25 years	10.00%	10%		50%	u
	8702.10.23.00	--- For more than 30 persons, including the driver:					
	8702.10.23.11	---- of age not more than 10 years	10.00%	10%			u
	8702.10.23.12	---- of age more than 10 but not more than 15 years	10.00%	10%		10%	u
	8702.10.23.13	---- of age more than 15 but not more than 20 years	10.00%	10%		20%	u
	8702.10.23.14	---- of age more than 20 but not more than 25 years	10.00%	10%		30%	u
	8702.10.23.15	---- of age above 25 years	10.00%	10%		50%	u
		- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion : -- New:					
	8702.20.11.10	--- For 10 to 22 persons, including the driver: ---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5.00%	10%			u
	8702.20.11.90	---- Other	10.00%	10%			u
		--- For 23 to 30 persons, including the driver:					
	8702.20.12.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5.00%	10%			u
	8702.20.12.90	---- Other	10.00%	10%			u
		--- For more than 30 persons, including the driver:					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
	8702.20.13.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5.00%	10%			u
	8702.20.13.90	---- Other	10.00%	10%			u
		-- Used:					
	8702.20.21.00	--- For 10 to 22 persons, including the driver:					
	8702.20.21.11	---- of age not more than 10 years	10.00%	10%			u
	8702.20.21.12	---- of age more than 10 but not more than 15 years	10.00%	10%		10%	u
	8702.20.21.13	---- of age more than 15 but not more than 20 years	10.00%	10%		20%	u
	8702.20.21.14	---- of age more than 20 but not more than 25 years	10.00%	10%		30%	u
	8702.20.21.15	---- of age above 25 years	10.00%	10%		50%	u
	8702.20.22.00	--- For 23 to 30 persons, including the driver:					
	8702.20.22.11	---- of age not more than 10 years	10.00%	10%			u
	8702.20.22.12	---- of age more than 10 but not more than 15 years	10.00%	10%		10%	u
	8702.20.22.13	---- of age more than 15 but not more than 20 years	10.00%	10%		20%	u
	8702.20.22.14	---- of age more than 20 but not more than 25 years	10.00%	10%		30%	u
	8702.20.22.15	---- of age above 25 years	10.00%	10%		50%	u
	8702.20.23.00	--- For more than 30 persons, including the driver:					
	8702.20.23.11	---- of age not more than 10 years	10.00%	10%			u
	8702.20.23.12	---- of age more than 10 but not more than 15 years	10.00%	10%		10%	u
	8702.20.23.13	---- of age more than 15 but not more than 20 years	10.00%	10%		20%	u
	8702.20.23.14	---- of age more than 20 but not more than 25 years	10.00%	10%		30%	u
	8702.20.23.15	---- of age above 25 years	10.00%	10%		50%	u
		- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion :					
		-- New:					
		--- For 10 to 22 persons, including the driver:					
	8702.30.11.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5.00%	10%			u
	8702.30.11.90	---- Other	10.00%	10%			u
		--- For 23 to 30 persons, including the driver:					
	8702.30.12.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
	8702.30.12.90	---- Other	10.00%	10%			u
		--- For more than 30 persons, including the driver:					
	8702.30.13.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5.00%	10%			u
	8702.30.13.90	---- Other	10.00%	10%			u
		-- Used:					
	8702.30.21.00	--- For 10 to 22 persons, including the driver:					
	8702.30.21.11	---- of age not more than 10 years	10.00%	10%			u
	8702.30.21.12	---- of age more than 10 but not more than 15 years	10.00%	10%		10%	u
	8702.30.21.13	---- of age more than 15 but not more than 20 years	10.00%	10%		20%	u
	8702.30.21.14	---- of age more than 20 but not more than 25 years	10.00%	10%		30%	u
	8702.30.21.15	---- of age above 25 years	10.00%	10%		50%	u
	8702.30.22.00	--- For 23 to 30 persons, including the driver:					
	8702.30.22.11	---- of age not more than 10 years	10.00%	10%			u
	8702.30.22.12	---- of age more than 10 but not more than 15 years	10.00%	10%		10%	u
	8702.30.22.13	---- of age more than 15 but not more than 20 years	10.00%	10%		20%	u
	8702.30.22.14	---- of age more than 20 but not more than 25 years	10.00%	10%		30%	u
	8702.30.22.15	---- of age above 25 years	10.00%	10%		50%	u
	8702.30.23.00	--- For more than 30 persons, including the driver:					
	8702.30.23.11	---- of age not more than 10 years	10.00%	10%			u
	8702.30.23.12	---- of age more than 10 but not more than 15 years	10.00%	10%		10%	u
	8702.30.23.13	---- of age more than 15 but not more than 20 years	10.00%	10%		20%	u
	8702.30.23.14	---- of age more than 20 but not more than 25 years	10.00%	10%		30%	u
	8702.30.23.15	---- of age above 25 years	10.00%	10%		50%	u
		- With only electric motor for propulsion :					
		-- New:					
		--- For 10 to 22 persons, including the driver:					
	8702.40.11.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5.00%	10%			u
	8702.40.11.90	---- Other	10.00%	10%			u
		--- For 23 to 30 persons, including the driver:					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
	8702.40.12.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5.00%	10%			u
	8702.40.12.90	---- Other	10.00%	10%			u
		--- For more than 30 persons, including the driver:					
	8702.40.13.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	5.00%	10%			u
	8702.40.13.90	---- Other	10.00%	10%			u
		-- Used:					
	8702.40.21.00	--- For 10 to 22 persons, including the driver:					
	8702.40.21.11	---- of age not more than 10 years	10.00%	10%			u
	8702.40.21.12	---- of age more than 10 but not more than 15 years	10.00%	10%		10%	u
	8702.40.21.13	---- of age more than 15 but not more than 20 years	10.00%	10%		20%	u
	8702.40.21.14	---- of age more than 20 but not more than 25 years	10.00%	10%		30%	u
	8702.40.21.15	---- of age above 25 years	10.00%	10%		50%	u
	8702.40.22.00	--- For 23 to 30 persons, including the driver:					
	8702.40.22.11	---- of age not more than 10 years	10.00%	10%			u
	8702.40.22.12	---- of age more than 10 but not more than 15 years	10.00%	10%		10%	u
	8702.40.22.13	---- of age more than 15 but not more than 20 years	10.00%	10%		20%	u
	8702.40.22.14	---- of age more than 20 but not more than 25 years	10.00%	10%		30%	u
	8702.40.22.15	---- of age above 25 years	10.00%	10%		50%	u
	8702.40.23.00	--- For more than 30 persons, including the driver:					
	8702.40.23.11	---- of age not more than 10 years	10.00%	10%			u
	8702.40.23.12	---- of age more than 10 but not more than 15 years	10.00%	10%		10%	u
	8702.40.23.13	---- of age more than 15 but not more than 20 years	10.00%	10%		20%	u
	8702.40.23.14	---- of age more than 20 but not more than 25 years	10.00%	10%		30%	u
	8702.40.23.15	---- of age above 25 years	10.00%	10%		50%	u
		- Other:					
		-- New:					
		--- For 10 to 22 persons, including the driver:					
	8702.90.11.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8702.90.11.90	---- Other	10.00%	10%			u
		--- For 23 to 30 persons, including the driver:					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
87.03	8702.90.12.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8702.90.12.90	---- Other	10.00%	10%			u
		--- For more than 30 persons, including the driver:					
	8702.90.13.10	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8702.90.13.90	---- Other	10.00%	10%			u
		-- Used:					
	8702.90.21.00	--- For 10 to 22 persons, including the driver:					
	8702.90.21.11	---- of age not more than 10 years	10.00%	10%			u
	8702.90.21.12	---- of age more than 10 but not more than 15 years	10.00%	10%		10%	u
	8702.90.21.13	---- of age more than 15 but not more than 20 years	10.00%	10%		20%	u
	8702.90.21.14	---- of age more than 20 but not more than 25 years	10.00%	10%		30%	u
	8702.90.21.15	---- of age above 25 years	10.00%	10%		50%	u
	8702.90.22.00	--- For 23 to 30 persons, including the driver					
	8702.90.22.11	---- of age not more than 10 years	10.00%	10%			u
	8702.90.22.12	---- of age more than 10 but not more than 15 years	10.00%	10%		10%	u
	8702.90.22.13	---- of age more than 15 but not more than 20 years	10.00%	10%		20%	u
	8702.90.22.14	---- of age more than 20 but not more than 25 years	10.00%	10%		30%	u
	8702.90.22.15	---- of age above 25 years	10.00%	10%		50%	u
	8702.90.23.00	--- For more than 30 persons, including the driver:					
	8702.90.23.11	---- of age not more than 10 years	10.00%	10%			u
	8702.90.23.12	---- of age more than 10 but not more than 15 years	10.00%	10%		10%	u
	8702.90.23.13	---- of age more than 15 but not more than 20 years	10.00%	10%		20%	u
	8702.90.23.14	---- of age more than 20 but not more than 25 years	10.00%	10%		30%	u
	8702.90.23.15	---- of age above 25 years	10.00%	10%		50%	u
		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.					
	8703.10.00.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	10.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
		- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine : -- Of a cylinder capacity not exceeding 1,000 cc: --- New:					
	8703.21.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	7.50%	10%			u
	8703.21.19.00	---- Other	7.50%	10%			u
	8703.21.20.00	--- Used	7.50%	10%			u
		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc: --- New:					
	8703.22.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8703.22.19.00	---- Other	10.00%	10%			u
	8703.22.20.00	--- Used	10.00%	10%			u
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc: --- New:					
	8703.23.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8703.23.19.00	---- Other	10.00%	10%			u
	8703.23.20.00	--- Used:					
	8703.23.20.11	---- of age not more than 10 years	13.33%	10%			u
	8703.23.20.12	---- of age more than 10 but not more than 15 years	13.33%	10%		10%	u
	8703.23.20.13	---- of age more than 15 but not more than 20 years	13.33%	10%		20%	u
	8703.23.20.14	---- of age more than 20 but not more than 25 years	13.33%	10%		30%	u
	8703.23.20.15	---- of age above 25 years	13.33%	10%		50%	u
		-- Of a cylinder capacity exceeding 3,000 cc: --- New:					
	8703.24.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8703.24.19.00	---- Other	10.00%	10%			u
	8703.24.20.00	--- Used:					
	8703.24.20.11	---- of age not more than 10 years	13.33%	10%			u
	8703.24.20.12	---- of age more than 10 but not more than 15 years	13.33%	10%		10%	u
	8703.24.20.13	---- of age more than 15 but not more than 20 years	13.33%	10%		20%	u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
	8703.24.20.14	---- of age more than 20 but not more than 25 years	13.33%	10%		30%	u
	8703.24.20.15	---- of age above 25 years	13.33%	10%		50%	u
	8703.31.11.00	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) : -- Of a cylinder capacity not exceeding 1,500 cc: --- New: ---- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8703.31.19.00	---- Other	10.00%	10%			u
	8703.31.20.00	--- Used:					
	8703.31.20.11	---- of age not more than 10 years	13.33%	10%			u
	8703.31.20.12	---- of age more than 10 but not more than 15 years	13.33%	10%		10%	u
	8703.31.20.13	---- of age more than 15 but not more than 20 years	13.33%	10%		20%	u
	8703.31.20.14	---- of age more than 20 but not more than 25 years	13.33%	10%		30%	u
	8703.31.20.15	---- of age above 25 years	13.33%	10%		50%	u
	8703.32.11.00	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc: --- New: ---- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8703.32.19.00	---- Other	10.00%	10%			u
	8703.32.20.00	--- Used:					
	8703.32.20.11	---- of age not more than 10 years	13.33%	10%			u
	8703.32.20.12	---- of age more than 10 but not more than 15 years	13.33%	10%		10%	u
	8703.32.20.13	---- of age more than 15 but not more than 20 years	13.33%	10%		20%	u
	8703.32.20.14	---- of age more than 20 but not more than 25 years	13.33%	10%		30%	u
	8703.32.20.15	---- of age above 25 years	13.33%	10%		50%	u
	8703.33.11.00	-- Of a cylinder capacity exceeding 2,500 cc: --- New: ---- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8703.33.19.00	---- Other	10.00%	10%			u
	8703.33.20.00	--- Used:					
	8703.33.20.11	---- of age not more than 10 years	13.33%	10%			u
	8703.33.20.12	---- of age more than 10 but not more than 15 years	13.33%	10%		10%	u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
	8703.33.20.13	---- of age more than 15 but not more than 20 years	13.33%	10%		20%	u
	8703.33.20.14	---- of age more than 20 but not more than 25 years	13.33%	10%		30%	u
	8703.33.20.15	---- of age above 25 years	13.33%	10%		50%	u
		- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power : -- New:					u
	8703.40.11.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	5.00%	10%			u
	8703.40.19.00	--- Other	10.00%	10%			u
	8703.40.20.00	-- Used:					
	8703.40.20.11	--- of age not more than 10 years	20.00%	10%			u
	8703.40.20.12	--- of age more than 10 but not more than 15 years	20.00%	10%		10%	u
	8703.40.20.13	--- of age more than 15 but not more than 20 years	20.00%	10%		20%	u
	8703.40.20.14	--- of age more than 20 but not more than 25 years	20.00%	10%		30%	u
	8703.40.20.15	--- of age above 25 years	20.00%	10%		50%	u
		- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power : -- New:					
	8703.50.11.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	5.00%	10%			u
	8703.50.19.00	--- Other	10.00%	10%			u
	8703.50.20.00	-- Used					
	8703.50.20.11	--- of age not more than 10 years	20.00%	10%			u
	8703.50.20.12	--- of age more than 10 but not more than 15 years	20.00%	10%		10%	u
	8703.50.20.13	--- of age more than 15 but not more than 20 years	20.00%	10%		20%	u
	8703.50.20.14	--- of age more than 20 but not more than 25 years	20.00%	10%		30%	u
	8703.50.20.15	--- of age above 25 years	20.00%	10%		50%	u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
		- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of power : -- New:					
	8703.60.11.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	5.00%	10%			u
	8703.60.19.00	--- Other	10.00%	10%			u
	8703.60.20.00	-- Used:					
	8703.60.20.11	--- of age not more than 10 years	20.00%	10%			u
	8703.60.20.12	--- of age more than 10 but not more than 15 years	20.00%	10%		10%	u
	8703.60.20.13	--- of age more than 15 but not more than 20 years	20.00%	10%		20%	u
	8703.60.20.14	--- of age more than 20 but not more than 25 years	20.00%	10%		30%	u
	8703.60.20.15	--- of age above 25 years	20.00%	10%		50%	u
		- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of power : -- New:					
	8703.70.11.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	5.00%	10%			u
	8703.70.19.00	--- Other	10.00%	10%			u
	8703.70.20.00	-- Used:					
	8703.70.20.11	--- of age not more than 10 years	20.00%	10%			u
	8703.70.20.12	--- of age more than 10 but not more than 15 years	20.00%	10%		10%	u
	8703.70.20.13	--- of age more than 15 but not more than 20 years	20.00%	10%		20%	u
	8703.70.20.14	--- of age more than 20 but not more than 25 years	20.00%	10%		30%	u
	8703.70.20.15	--- of age above 25 years	20.00%	10%		50%	u
		- Other vehicles, with only electric motor for propulsion : -- New:					
	8703.80.11.00	--- Presented completely knocked down (CKD) or unassembled for the assembly industry	5.00%	10%			u
	8703.80.19.00	--- Other	10.00%	10%			u
	8703.80.20.00	-- Used:					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
87.04	8703.80.20.11	--- of age not more than 10 years	20.00%	10%			u
	8703.80.20.12	--- of age more than 10 but not more than 15 years	20.00%	10%		10%	u
	8703.80.20.13	--- of age more than 15 but not more than 20 years	20.00%	10%		20%	u
	8703.80.20.14	--- of age more than 20 but not more than 25 years	20.00%	10%		30%	u
	8703.80.20.15	--- of age above 25 years	20.00%	10%		50%	u
	8703.90.00.00	- Other	10.00%	10%			u
		Motor vehicles for the transport of goods.					
		- Dumpers designed for off-highway use:					
	8704.10.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	7.50%	10%			u
	8704.10.90.00	-- Other	5.00%	10%			u
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :					
		-- g.v.w. not exceeding 5 tonnes:					
		--- New:					
		---- Dumpers:					
	8704.21.11.10	----- Presented completely knocked down (CKD) or unassembled for the assembly industry	7.50%	10%			u
	8704.21.11.90	----- Other	5.00%	10%			u
		---- Other:					
	8704.21.19.10	----- Presented completely knocked down (CKD) or unassembled for the assembly industry	7.50%	10%			u
	8704.21.19.90	----- Other	5.00%	10%			u
	8704.21.20.00	--- Used:					
	8704.21.20.11	--- of age not more than 10 years	5.00%	10%			u
	8704.21.20.12	--- of age more than 10 but not more than 15 years	5.00%	10%		10%	u
	8704.21.20.13	--- of age more than 15 but not more than 20 years	5.00%	10%		20%	u
	8704.21.20.14	--- of age more than 20 but not more than 25 years	5.00%	10%		30%	u
	8704.21.20.15	--- of age above 25 years	5.00%	10%		50%	u
		-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:					
		--- New:					
		---- Dumpers:					
	8704.22.11.10	----- Presented completely knocked down (CKD) or unassembled for the assembly industry	7.50%	10%			u
	8704.22.11.90	----- Other	5.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
		---- Other:					
	8704.22.19.10	----- Presented completely knocked down (CKD) or unassembled for the assembly industry	7.50%	10%			u
	8704.22.19.90	----- Other	5.00%	10%			u
	8704.22.20.00	--- Used	5.00%	10%			u
	8704.22.20.11	--- of age not more than 10 years	5.00%	10%			
	8704.22.20.12	--- of age more than 10 but not more than 15 years	5.00%	10%		10%	
	8704.22.20.13	--- of age more than 15 but not more than 20 years	5.00%	10%		20%	
	8704.22.20.14	--- of age more than 20 but not more than 25 years	5.00%	10%		30%	
	8704.22.20.15	--- of age above 25 years	5.00%	10%		50%	
		-- g.v.w. exceeding 20 tonnes:					
		--- New:					
		---- Dumpers:					
	8704.23.11.10	----- Presented completely knocked down (CKD) or unassembled for the assembly industry	7.50%	10%			u
	8704.23.11.90	----- Other	5.00%	10%			u
		---- Other:					
	8704.23.19.10	----- Presented completely knocked down (CKD) or unassembled for the assembly industry	7.50%	10%			u
	8704.23.19.90	----- Other	5.00%	10%			u
	8704.23.20.00	--- Used:					
	8704.23.20.11	--- of age not more than 10 years	5.00%	10%			u
	8704.23.20.12	--- of age more than 10 but not more than 15 years	5.00%	10%		10%	u
	8704.23.20.13	--- of age more than 15 but not more than 20 years	5.00%	10%		20%	u
	8704.23.20.14	--- of age more than 20 but not more than 25 years	5.00%	10%		30%	u
	8704.23.20.15	--- of age above 25 years	5.00%	10%		50%	u
		- Other, with spark-ignition internal combustion piston engine :					
		-- g.v.w. not exceeding 5 tonnes:					
		--- New:					
		---- Dumpers:					
	8704.31.11.10	----- Presented completely knocked down (CKD) or unassembled for the assembly industry	7.50%	10%			u
	8704.31.11.90	----- Other	5.00%	10%			u
		---- Other:					
	8704.31.19.10	----- Presented completely knocked down (CKD) or unassembled for the assembly industry	7.50%	10%			u
	8704.31.19.90	----- Other	5.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
87.05	8704.31.20.00	--- Used:					
	8704.31.20.11	--- of age not more than 10 years	5.00%	10%			u
	8704.31.20.12	--- of age more than 10 but not more than 15 years	5.00%	10%		10%	u
	8704.31.20.13	--- of age more than 15 but not more than 20 years	5.00%	10%		20%	u
	8704.31.20.14	--- of age more than 20 but not more than 25 years	5.00%	10%		30%	u
	8704.31.20.15	--- of age above 25 years	5.00%	10%		50%	u
		-- g.v.w. exceeding 5 tonnes					
		--- New:					
		---- Dumpers:					
	8704.32.11.10	----- Presented completely knocked down (CKD) or unassembled for the assembly industry	7.50%	10%			u
	8704.32.11.90	----- Other	5.00%	10%			u
		---- Other:					
	8704.32.19.10	----- Presented completely knocked down (CKD) or unassembled for the assembly industry	7.50%	10%			u
	8704.32.19.90	----- Other	5.00%	10%			u
	8704.32.20.00	--- Used:					
	8704.32.20.11	--- of age not more than 10 years	5.00%	10%			u
	8704.32.20.12	--- of age more than 10 but not more than 15 years	5.00%	10%		10%	u
	8704.32.20.13	--- of age more than 15 but not more than 20 years	5.00%	10%		20%	u
	8704.32.20.14	--- of age more than 20 but not more than 25 years	5.00%	10%		30%	u
	8704.32.20.15	--- of age above 25 years	5.00%	10%		50%	u
		- Other:					
	8704.90.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	7.50%	10%			u
	8704.90.90.00	-- Other	5.00%	10%			u
		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).					
	8705.10.00.00	- Crane lorries	7.50%	10%			u
	8705.20.00.00	- Mobile drilling derricks	7.50%	10%			u
	8705.30.00.00	- Fire fighting vehicles	2.50%	10%			u
	8705.40.00.00	- Concrete-mixer lorries	7.50%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
87.06	8705.90.00.00	- Other Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	7.50%	10%			u
		- For assembly plant:					
	8706.00.11.00	-- Of vehicles under sub-heading 8701.20.10.00	7.50%	10%			u
	8706.00.12.00	-- Of vehicles under heading 87.02	7.50%	10%			u
	8706.00.13.00	-- Of vehicles under heading 87.03	7.50%	10%			u
	8706.00.14.00	-- Of vehicles under heading 87.04	7.50%	10%			u
87.07	8706.00.90.00	- Other	5.00%	10%			u
		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.					
		- For the vehicles of heading 87.03:					
	8707.10.10.00	-- For assembly plant	10.00%	10%			u
	8707.10.90.00	-- Other	10.00%	10%			u
		- Other:					
87.08		-- For assembly plant:					
	8707.90.11.00	--- Of vehicles under sub-heading 8701.20.10.00	10.00%	10%			u
	8707.90.12.00	--- Of vehicles under heading 87.02	10.00%	10%			u
	8707.90.13.00	--- Of vehicles under heading 87.04	10.00%	10%			u
	8707.90.90.00	-- Other	10.00%	10%			u
		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.					
	8708.10.00.00	- Bumpers and parts thereof	5.00%	10%			kg
		- Other parts and accessories of bodies (including cabs) :					
	8708.21.00.00	-- Safety seat belts	5.00%	10%			kg
	8708.29.00.00	-- Other	5.00%	10%			kg
	8708.30.00.00	- Brakes and servo-brakes; parts thereof	5.00%	10%			kg
	8708.40.00.00	- Gear boxes and parts thereof	5.00%	10%			kg
	8708.50.00.00	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	5.00%	10%			kg
	8708.70.00.00	- Road wheels and parts and accessories thereof	5.00%	10%			kg
	8708.80.00.00	- Suspension systems and parts thereof (including shock-absorbers)	5.00%	10%			kg
		- Other parts and accessories :					
	8708.91.00.00	-- Radiators and parts thereof	5.00%	10%			kg
	8708.92.00.00	-- Silencers (mufflers) and exhaust pipes; parts thereof	5.00%	10%			kg
	8708.93.00.00	-- Clutches and parts thereof	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
87.09	8708.94.00.00	-- Steering wheels, steering columns and steering boxes; parts thereof	5.00%	10%			kg
	8708.95.00.00	-- Safety airbags with inflater system; parts thereof	5.00%	10%			kg
	8708.99.00.00	-- Other	5.00%	10%			kg
87.10		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.					
		- Vehicles :					
	8709.11.00.00	-- Electrical	5.00%	10%			u
	8709.19.00.00	-- Other	5.00%	10%			u
87.11	8709.90.00.00	- Parts	7.50%	10%			kg
	8710.00.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	15.00%	10%			u
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.					
		- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:					
	8711.10.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	7.50%	10%			u
	8711.10.90.00	-- Other	7.50%	10%			u
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:					
	8711.20.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
		-- Other:					
	8711.20.91.00	--- Of cylinder capacity exceeding 50cc but not exceeding 80cc	15.00%	10%			u
	8711.20.99.00	--- Of cylinder capacity exceeding 80cc but not exceeding 250cc	15.00%	10%			u
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
87.12	8711.30.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8711.30.90.00	-- Other	10.00%	10%			u
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:					
	8711.40.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8711.40.90.00	-- Other	15.00%	10%			u
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:					
	8711.50.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8711.50.90.00	-- Other	15.00%	10%			u
		- With electric motor for propulsion :					
	8711.60.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	5.00%	10%			u
	8711.60.90.00	-- Other	10.00%	10%			u
		- Other:					
	8711.90.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8711.90.90.00	-- Other	15.00%	10%			u
		Bicycles and other cycles (including delivery tricycles), not motorised.					
87.13	8712.00.10.00	- Presented completely knocked down (CKD) or unassembled for the assembly industry	10.00%	10%			u
	8712.00.90.00	- Other	15.00%	10%			u
87.14		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.					
	8713.10.00.00	- Not mechanically propelled	0.00%	10%			u
	8713.90.00.00	- Other	0.00%	10%			u
		Parts and accessories of vehicles of headings 87.11 to 87.13.					
		- Of motorcycles (including mopeds):					
	8714.10.10.00	-- For assembly industry	5.00%	10%			kg
	8714.10.90.00	-- Other	5.00%	10%			kg
	8714.20.00.00	- Of carriages for disabled persons	0.00%	10%			kg
		- Other :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
87.15 87.16		-- Frames and forks, and parts thereof:					
	8714.91.10.00	--- For assembly industry	5.00%	10%			kg
	8714.91.90.00	--- Other	5.00%	10%			kg
		-- Wheel rims and spokes:					
	8714.92.10.00	--- For assembly industry	5.00%	10%			kg
	8714.92.90.00	--- Other	5.00%	10%			kg
		-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:					
	8714.93.10.00	--- For assembly industry	5.00%	10%			kg
	8714.93.90.00	--- Other	5.00%	10%			kg
		-- Brakes, including coaster braking hubs and hub brakes, and parts thereof:					
	8714.94.10.00	--- For assembly industry	5.00%	10%			kg
	8714.94.90.00	--- Other	5.00%	10%			kg
		-- Saddles:					
	8714.95.10.00	--- For assembly industry	5.00%	10%			u
	8714.95.90.00	--- Other	5.00%	10%			u
		-- Pedals and crank-gear, and parts thereof:					
	8714.96.10.00	--- For assembly industry	5.00%	10%			kg
	8714.96.90.00	--- Other	5.00%	10%			kg
		-- Other:					
	8714.99.10.00	--- For assembly industry	5.00%	10%			kg
	8714.99.90.00	--- Other	5.00%	10%			kg
	8715.00.00.00	Baby carriages and parts thereof.	5.00%	10%			kg
		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.					
	8716.10.00.00	- Trailers and semi-trailers of the caravan type, for housing or camping	5.00%	10%			u
	8716.20.00.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5.00%	10%			u
		- Other trailers and semi-trailers for the transport of goods :					
	8716.31.00.00	-- Tanker trailers and tanker semi-trailers	5.00%	10%			u
		-- Other:					
	8716.39.10.00	--- For the haulage of timber	5.00%	10%			u
		--- Other tipping trailers:					
	8716.39.21.00	---- With a carrying capacity of 6 cubic metres or less and a weight of less than 1,600 kg	5.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
	8716.39.22.00	---- With a carrying capacity of 6 cubic metres or less and a weight of 1,600 kg or more	5.00%	10%			u
	8716.39.23.00	---- With a carrying capacity of more than 6 cubic metres	5.00%	10%			u
	8716.39.90.00	--- Other	5.00%	10%			u
	8716.40.00.00	- Other trailers and semi-trailers	5.00%	10%			u
		- Other vehicles:					
	8716.80.10.00	-- Vehicles drawn by animals	5.00%	10%			u
		-- Other hand propelled vehicles:					
	8716.80.21.00	--- Wheel barrows	7.50%	10%			u
	8716.80.29.00	--- Other	7.50%	10%			u
	8716.80.90.00	-- Other	7.50%	10%			u
		- Parts:					
	8716.90.10.00	-- Of trailers and semi-trailers	7.50%	10%			kg
	8716.90.20.00	-- Of vehicles drawn by animals	7.50%	10%			kg
	8716.90.90.00	-- Other	5.00%	10%			kg

Chapter 88

Aircraft, spacecraft, and parts thereof

Subheading Note.

- 1.- For the purposes of subheadings 8802.11 to 8802.40, the expression “unladen weight” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
88.01	8801.00.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	7.50%	10%			u
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.					
		- Helicopters :					
	8802.11.00.00	-- Of an unladen weight not exceeding 2,000 kg	10.00%	10%			u
	8802.12.00.00	-- Of an unladen weight exceeding 2,000 kg	10.00%	10%			u
	8802.20.00.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	10.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
88.03	8802.30.00.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	10.00%	10%			u
	8802.40.00.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	15.00%	10%			u
	8802.60.00.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	15.00%	10%			u
		Parts of goods of heading 88.01 or 88.02.					
88.04	8803.10.00.00	- Propellers and rotors and parts thereof	10.00%	10%			kg
	8803.20.00.00	- Under-carriages and parts thereof	10.00%	10%			kg
	8803.30.00.00	- Other parts of aeroplanes or helicopters	10.00%	10%			kg
	8803.90.00.00	- Other	10.00%	10%			kg
88.05	8804.00.00.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	10.00%	10%			kg
		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.					
	8805.10.00.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	10.00%	10%			kg
		- Ground flying trainers and parts thereof :					
	8805.21.00.00	-- Air combat simulators and parts thereof	10.00%	10%			kg
	8805.29.00.00	-- Other	10.00%	10%			kg

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	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.					
		- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:					
		-- Mechanically propelled passenger carrying vessels for inland navigation:					
	8901.10.11.00	--- Of a gross tonnage of 500 tonnes or less	10.00%	10%			u
	8901.10.12.00	--- Of a gross tonnage more than 500 tonnes	10.00%	10%			u
	8901.10.90.00	-- Other	10.00%	10%			u
	8901.20.00.00	- Tankers	10.00%	10%			u
	8901.30.00.00	- Refrigerated vessels, other than those of subheading 8901.20	10.00%	10%			u
		- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:					
		-- Mechanically propelled vessels for the transport of goods by inland navigation:					
	8901.90.11.00	--- Of a gross tonnage of 500 tonnes or less	10.00%	10%			u
	8901.90.12.00	--- Of a gross tonnage more than 500 tonnes	10.00%	10%			u
	8901.90.90.00	-- Other	10.00%	10%			u
89.02		Fishing vessels; factory ships and other vessels for processing or preserving fishery products.					
	8902.00.10.00	- Of a gross tonnage less than or equal to 10 tonnes	5.00%	10%			u
	8902.00.20.00	- Of a gross tonnage more than 10 tonnes and less than or equal to 40 tonnes	7.50%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
89.03	8902.00.31.00	- Of a gross tonnage more than 40 tonnes and less than or equal to 300 tonnes: -- Equiped with a freezer or freezing unit for the preservation of their catch	5.00%	10%			u
	8902.00.39.00	-- Other - Of a gross tonnage more than 300 tonnes:	5.00%	10%			u
	8902.00.41.00	-- Equipped with a freezer or freezing unit for the preservation of their catch	20.00%	10%			u
	8902.00.49.00	-- Other Yachts and other vessels for pleasure or sports; rowing boats and canoes.	20.00%	10%			u
	8903.10.00.00	- Inflatable - Other :	5.00%	10%			u
	8903.91.00.00	-- Sailboats, with or without auxiliary motor	10.00%	10%			u
	8903.92.00.00	-- Motorboats, other than outboard motorboats	10.00%	10%			u
	8903.99.00.00	-- Other	15.00%	10%			u
	8904.00.00.00	Tugs and pusher craft.	10.00%	10%			u
		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.					
89.06	8905.10.00.00	- Dredgers	2.50%	10%			u
	8905.20.00.00	- Floating or submersible drilling or production platforms	2.50%	10%			u
	8905.90.00.00	- Other	2.50%	10%			u
		Other vessels, including warships and lifeboats other than rowing boats.					
89.07	8906.10.00.00	- Warships	20.00%	10%			u
	8906.90.00.00	- Other Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	20.00%	10%			u
89.08	8907.10.00.00	- Inflatable rafts	5.00%	10%			u
	8907.90.00.00	- Other	10.00%	10%			u
	8908.00.00.00	Vessels and other floating structures for breaking up.	10.00%	10%			u

Section XVIII

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

Chapter 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

Notes.

1.- This Chapter does not cover :

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
- (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
- (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
- (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;
- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
- (ij) Searchlights or spotlights of heading 94.05;
- (k) Articles of Chapter 95;
- (l) Monopods, bipods, tripods and similar articles, of heading 96.20;
- (m) Capacity measures, which are to be classified according to their constituent material; or
- (n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :

- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;
- (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

- (c) All other parts and accessories are to be classified in heading 90.33.
- 3.- The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
- 4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
- 5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
- 6.- For the purposes of heading 90.21, the expression “orthopaedic appliances” means appliances for :
- Preventing or correcting bodily deformities; or
 - Supporting or holding parts of the body following an illness, operation or injury.
- Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
- 7.- Heading 90.32 applies only to :
- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and
- (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.					
	9001.10.00.00	- Optical fibres, optical fibre bundles and cables	2.50%	10%			kg
	9001.20.00.00	- Sheets and plates of polarising material	5.00%	10%			kg
	9001.30.00.00	- Contact lenses	2.50%	10%			u
		- Spectacle lenses of glass:					
	9001.40.10.00	-- Ophthalmic lenses	2.50%	10%			u
	9001.40.90.00	-- Other	5.00%	10%			u
		- Spectacle lenses of other materials:					
	9001.50.10.00	-- Ophthalmic lenses	2.50%	10%			u
	9001.50.90.00	-- Other	5.00%	10%			u
	9001.90.00.00	- Other	5.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked. - Objective lenses :					
	9002.11.00.00	-- For cameras, projectors or photographic enlargers or reducers	15.00%	10%			kg
	9002.19.00.00	-- Other	15.00%	10%			kg
	9002.20.00.00	- Filters	15.00%	10%			kg
	9002.90.00.00	- Other	7.50%	10%			kg
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof. - Frames and mountings :					
	9003.11.00.00	-- Of plastics	5.00%	10%			u
	9003.19.00.00	-- Of other materials	5.00%	10%			u
	9003.90.00.00	- Parts	7.50%	10%			kg
90.04		Spectacles, goggles and the like, corrective, protective or other. - Sunglasses	5.00%	10%			u
	9004.10.00.00	- Other:					
	9004.90.10.00	-- For correcting vision	7.50%	10%			u
	9004.90.90.00	-- Other	20.00%	10%			u
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy. - Binoculars	15.00%	10%			u
	9005.10.00.00	- Other instruments	15.00%	10%			u
	9005.80.00.00	- Parts and accessories (including mountings)	20.00%	10%			kg
	9005.90.00.00						
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39. - 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	15.00%	10%			u
	9006.30.00.00	- Instant print cameras	15.00%	10%			u
	9006.40.00.00	- Other cameras :					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
90.07	9006.51.00.00	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	15.00%	10%			u
	9006.52.00.00	-- Other, for roll film of a width less than 35 mm	15.00%	10%			u
	9006.53.00.00	-- Other, for roll film of a width of 35 mm	15.00%	10%			u
	9006.59.00.00	-- Other	15.00%	10%			u
		- Photographic flashlight apparatus and flashbulbs :					
	9006.61.00.00	-- Discharge lamp ("electronic") flashlight apparatus	15.00%	10%			u
	9006.69.00.00	-- Other	15.00%	10%			u
		- Parts and accessories :					
	9006.91.00.00	-- For cameras	20.00%	10%			kg
	9006.99.00.00	-- Other	20.00%	10%			kg
90.08		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.					
	9007.10.00.00	- Cameras	15.00%	10%			u
	9007.20.00.00	- Projectors	15.00%	10%			u
		- Parts and accessories :					
	9007.91.00.00	-- For cameras	20.00%	10%			kg
	9007.92.00.00	-- For projectors	20.00%	10%			kg
[90.09] 90.10		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.					
	9008.50.00.00	- Projectors, enlargers and reducers	15.00%	10%			u
	9008.90.00.00	- Parts and accessories	20.00%	10%			kg
		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.					
90.10	9010.10.00.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	15.00%	10%			u
	9010.50.00.00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	15.00%	10%			u
	9010.60.00.00	- Projection screens	15.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
90.11	9010.90.00.00	- Parts and accessories Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.	20.00%	10%			kg
	9011.10.00.00	- Stereoscopic microscopes	5.00%	10%			u
	9011.20.00.00	- Other microscopes, for photomicrography, cinephoto-micrography or microprojection	5.00%	10%			u
90.12	9011.80.00.00	- Other microscopes	5.00%	10%			u
	9011.90.00.00	- Parts and accessories Microscopes other than optical microscopes; diffraction apparatus.	5.00%	10%			kg
	9012.10.00.00	- Microscopes other than optical microscopes; diffraction apparatus	2.50%	10%			u
90.13	9012.90.00.00	- Parts and accessories 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.	2.50%	10%			kg
	9013.10.00.00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	15.00%	10%			u
	9013.20.00.00	- Lasers, other than laser diodes	20.00%	10%			u
90.14	9013.80.00.00	- Other devices, appliances and instruments	20.00%	10%			u
	9013.90.00.00	- Parts and accessories Direction finding compasses; other navigational instruments and appliances.	20.00%	10%			kg
	9014.10.00.00	- Direction finding compasses	2.50%	10%			u
90.15	9014.20.00.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	2.50%	10%			u
	9014.80.00.00	- Other instruments and appliances	2.50%	10%			u
	9014.90.00.00	- Parts and accessories Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.	2.50%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
90.16	9015.10.00.00	- Rangefinders	2.50%	10%			u
	9015.20.00.00	- Theodolites and tachymeters (tacheometers)	2.50%	10%			u
	9015.30.00.00	- Levels	2.50%	10%			u
	9015.40.00.00	- Photogrammetrical surveying instruments and appliances	2.50%	10%			kg
	9015.80.00.00	- Other instruments and appliances	2.50%	10%			u
	9015.90.00.00	- Parts and accessories	2.50%	10%			kg
	9016.00.00.00	Balances of a sensitivity of 5 cg or better, with or without weights.	5.00%	10%			kg
90.17		Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.					
	9017.10.00.00	- Drafting tables and machines, whether or not automatic	5.00%	10%			u
	9017.20.00.00	- Other drawing, marking-out or mathematical calculating instruments	5.00%	10%			u
	9017.30.00.00	- Micrometers, callipers and gauges	5.00%	10%			u
	9017.80.00.00	- Other instruments	5.00%	10%			u
	9017.90.00.00	- Parts and accessories	5.00%	10%			kg
		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.					
		- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters) :					
	9018.11.00.00	-- Electro-cardiographs	2.50%	10%			u
	9018.12.00.00	-- Ultrasonic scanning apparatus	2.50%	10%			u
	9018.13.00.00	-- Magnetic resonance imaging apparatus	2.50%	10%			u
	9018.14.00.00	-- Scintigraphic apparatus	2.50%	10%			u
	9018.19.00.00	-- Other	2.50%	10%			u
	9018.20.00.00	- Ultra-violet or infra-red ray apparatus	2.50%	10%			kg
		- Syringes, needles, catheters, cannulae and the like :					
90.18	9018.31.00.00	-- Syringes, with or without needles	2.50%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
90.19	9018.32.00.00	-- Tubular metal needles and needles for sutures	2.50%	10%			kg
	9018.39.00.00	-- Other	2.50%	10%			u
		- Other instruments and appliances, used in dental sciences :					
	9018.41.00.00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	2.50%	10%			kg
	9018.49.00.00	-- Other	2.50%	10%			u
	9018.50.00.00	- Other ophthalmic instruments and appliances	2.50%	10%			kg
	9018.90.00.00	- Other instruments and appliances	2.50%	10%			u
		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.					
		- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:					
	9019.10.10.00	-- “Jacuzzi” and similar hydromassage apparatus	2.50%	10%			kg
90.20	9019.10.90.00	-- Other	2.50%	10%			kg
	9019.20.00.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	2.50%	10%			kg
90.21	9020.00.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	2.50%	10%			kg
		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.					
	9021.10.00.00	- Orthopaedic or fracture appliances	0.00%	10%			kg
		- Artificial teeth and dental fittings :					
	9021.21.00.00	-- Artificial teeth	0.00%	10%			kg
	9021.29.00.00	-- Other	0.00%	10%			kg
		- Other artificial parts of the body :					
	9021.31.00.00	-- Artificial joints	0.00%	10%			kg
	9021.39.00.00	-- Other	0.00%	10%			kg
	9021.40.00.00	- Hearing aids, excluding parts and accessories	0.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
90.22	9021.50.00.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0.00%	10%			u kg
	9021.90.00.00	- Other	0.00%	10%			
		Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.					
		- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :					
	9022.12.00.00	-- Computed tomography apparatus	2.50%	10%			u
	9022.13.00.00	-- Other, for dental uses	2.50%	10%			u
	9022.14.00.00	-- Other, for medical, surgical or veterinary uses	2.50%	10%			u
	9022.19.00.00	-- For other uses	2.50%	10%			u
		- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :					
	9022.21.00.00	-- For medical, surgical, dental or veterinary uses	2.50%	10%			u
90.23	9022.29.00.00	-- For other uses	2.50%	10%			u
	9022.30.00.00	- X-ray tubes	2.50%	10%			u
	9022.90.00.00	- Other, including parts and accessories	2.50%	10%			kg
	9023.00.00.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	2.50%	10%			kg
90.24		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).					
	9024.10.00.00	- Machines and appliances for testing metals	5.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
90.25	9024.80.00.00	- Other machines and appliances	5.00%	10%			u
	9024.90.00.00	- Parts and accessories	5.00%	10%			kg
		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.					
		- Thermometers and pyrometers, not combined with other instruments :					
	9025.11.00.00	-- Liquid-filled, for direct reading	5.00%	10%			u
90.26	9025.19.00.00	-- Other	5.00%	10%			u
	9025.80.00.00	- Other instruments	5.00%	10%			u
	9025.90.00.00	- Parts and accessories	5.00%	10%			kg
		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.					
	9026.10.00.00	- For measuring or checking the flow or level of liquids	5.00%	10%			u
90.27	9026.20.00.00	- For measuring or checking pressure	5.00%	10%			u
	9026.80.00.00	- Other instruments or apparatus	5.00%	10%			u
	9026.90.00.00	- Parts and accessories	5.00%	10%			kg
		Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.					
	9027.10.00.00	- Gas or smoke analysis apparatus	20.00%	10%			u
	9027.20.00.00	- Chromatographs and electrophoresis instruments	20.00%	10%			u
	9027.30.00.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	20.00%	10%			u
	9027.50.00.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	20.00%	10%			u
	9027.80.00.00	- Other instruments and apparatus	20.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
90.28	9027.90.00.00	- Microtomes; parts and accessories Gas, liquid or electricity supply or production meters, including calibrating meters therefor.	20.00%	10%			kg
	9028.10.00.00	- Gas meters	5.00%	10%			u
	9028.20.00.00	- Liquid meters	5.00%	10%			u
	9028.30.00.00	- Electricity meters	5.00%	10%			u
90.29	9028.90.00.00	- Parts and accessories	5.00%	10%			kg
		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.					
	9029.10.00.00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	5.00%	10%			u
	9029.20.00.00	- Speed indicators and tachometers; stroboscopes	5.00%	10%			u
90.30	9029.90.00.00	- Parts and accessories	5.00%	10%			kg
		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.					
	9030.10.00.00	- Instruments and apparatus for measuring or detecting ionising radiations	5.00%	10%			u
	9030.20.00.00	- Oscilloscopes and oscillographs	5.00%	10%			u
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power :					
	9030.31.00.00	-- Multimeters without a recording device	5.00%	10%			u
	9030.32.00.00	-- Multimeters with a recording device	5.00%	10%			u
	9030.33.00.00	-- Other, without a recording device	5.00%	10%			u
	9030.39.00.00	-- Other, with a recording device	5.00%	10%			u
	9030.40.00.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	5.00%	10%			u
		- Other instruments and apparatus :					
	9030.82.00.00	-- For measuring or checking semiconductor wafers or devices	5.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
90.31	9030.84.00.00	-- Other, with a recording device	5.00%	10%			u
	9030.89.00.00	-- Other	5.00%	10%			u
	9030.90.00.00	- Parts and accessories	5.00%	10%			kg
		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.					
	9031.10.00.00	- Machines for balancing mechanical parts	5.00%	10%			u
90.32	9031.20.00.00	- Test benches	5.00%	10%			u
		- Other optical instruments and appliances :					
	9031.41.00.00	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	5.00%	10%			u
	9031.49.00.00	-- Other	5.00%	10%			u
	9031.80.00.00	- Other instruments, appliances and machines	5.00%	10%			u
90.33	9031.90.00.00	- Parts and accessories	5.00%	10%			kg
		Automatic regulating or controlling instruments and apparatus.					
	9032.10.00.00	- Thermostats	5.00%	10%			u
	9032.20.00.00	- Manostats	5.00%	10%			u
		- Other instruments and apparatus :					
90.33	9032.81.00.00	-- Hydraulic or pneumatic	5.00%	10%			u
	9032.89.00.00	-- Other	5.00%	10%			u
	9032.90.00.00	- Parts and accessories	5.00%	10%			kg
	9033.00.00.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.					
			5.00%	10%			kg

Chapter 91

Clocks and watches and parts thereof

Notes.

1.- This Chapter does not cover :

- (a) Clock or watch glasses or weights (classified according to their constituent material);
- (b) Watch chains (heading 71.13 or 71.17, as the case may be);
- (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
- (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
- (e) Articles of heading 84.12 constructed to work without an escapement;
- (f) Ball bearings (heading 84.82); or
- (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2.- Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3.- For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4.- Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
91.01		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.					
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :					
	9101.11.00.00	-- With mechanical display only	15.00%	10%			u
	9101.19.00.00	-- Other	15.00%	10%			u
		- Other wrist-watches, whether or not incorporating a stop-watch facility :					
	9101.21.00.00	-- With automatic winding	15.00%	10%			u
	9101.29.00.00	-- Other	15.00%	10%			u
		- Other :					
91.02	9101.91.00.00	-- Electrically operated	15.00%	10%			u
	9101.99.00.00	-- Other	15.00%	10%			u
		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.					
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :					
	9102.11.00.00	-- With mechanical display only	15.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
91.03	9102.12.00.00	-- With opto-electronic display only	15.00%	10%			u
	9102.19.00.00	-- Other	15.00%	10%			u
		- Other wrist-watches, whether or not incorporating a stop-watch facility :					
	9102.21.00.00	-- With automatic winding	15.00%	10%			u
	9102.29.00.00	-- Other	15.00%	10%			u
		- Other :					
	9102.91.00.00	-- Electrically operated	15.00%	10%			u
	9102.99.00.00	-- Other	15.00%	10%			u
		Clocks with watch movements, excluding clocks of heading 91.04.					
	9103.10.00.00	- Electrically operated	15.00%	10%			u
91.04	9103.90.00.00	- Other	15.00%	10%			u
	9104.00.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.					
91.05		Other clocks.	15.00%	10%			u
		- Alarm clocks :					
91.06	9105.11.00.00	-- Electrically operated	15.00%	10%			u
	9105.19.00.00	-- Other	15.00%	10%			u
		- Wall clocks :					
	9105.21.00.00	-- Electrically operated	15.00%	10%			u
	9105.29.00.00	-- Other	15.00%	10%			u
		- Other :					
	9105.91.00.00	-- Electrically operated	15.00%	10%			u
	9105.99.00.00	-- Other	15.00%	10%			u
		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).					
	9106.10.00.00	- Time-registers; time-recorders	15.00%	10%			u
91.07	9106.90.00.00	- Other	15.00%	10%			u
	9107.00.00.00	Time switches with clock or watch movement or with synchronous motor.					
91.08		Watch movements, complete and assembled.	15.00%	10%			u
		- Electrically operated :					
	9108.11.00.00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	15.00%	10%			u
	9108.12.00.00	-- With opto-electronic display only	15.00%	10%			u
	9108.19.00.00	-- Other	15.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
91.09	9108.20.00.00	- With automatic winding	15.00%	10%			u
	9108.90.00.00	- Other	15.00%	10%			u
91.10		Clock movements, complete and assembled.					
	9109.10.00.00	- Electrically operated	15.00%	10%			u
91.10	9109.90.00.00	- Other	15.00%	10%			u
		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.					
91.11		- Of watches :					
	9110.11.00.00	-- Complete movements, unassembled or partly assembled (movement sets)	15.00%	10%			u
91.11	9110.12.00.00	-- Incomplete movements, assembled	15.00%	10%			kg
	9110.19.00.00	-- Rough movements	10.00%	10%			kg
91.11	9110.90.00.00	- Other	15.00%	10%			kg
		Watch cases and parts thereof.					
91.12	9111.10.00.00	- Cases of precious metal or of metal clad with precious metal	15.00%	10%			u
	9111.20.00.00	- Cases of base metal, whether or not gold- or silver-plated	15.00%	10%			u
91.12	9111.80.00.00	- Other cases	15.00%	10%			u
	9111.90.00.00	- Parts	10.00%	10%			kg
91.13		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.					
	9112.20.00.00	- Cases	15.00%	10%			u
91.13	9112.90.00.00	- Parts	10.00%	10%			kg
		Watch straps, watch bands and watch bracelets, and parts thereof.					
91.14	9113.10.00.00	- Of precious metal or of metal clad with precious metal	15.00%	10%			kg
	9113.20.00.00	- Of base metal, whether or not gold- or silver-plated	15.00%	10%			kg
91.14	9113.90.00.00	- Other	15.00%	10%			kg
		Other clock or watch parts.					
91.14	9114.10.00.00	- Springs, including hair-springs	15.00%	10%			kg
	9114.30.00.00	- Dials	15.00%	10%			kg
91.14	9114.40.00.00	- Plates and bridges	15.00%	10%			kg
	9114.90.00.00	- Other	15.00%	10%			kg

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 monopods, bipods, tripods and similar articles (heading 96.20); or
- (e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.					
	9201.10.00.00	- Upright pianos	15.00%	10%			u
	9201.20.00.00	- Grand pianos	15.00%	10%			u
	9201.90.00.00	- Other	15.00%	10%			u
92.02		Other string musical instruments (for example, guitars, violins, harps).					
	9202.10.00.00	- Played with a bow	15.00%	10%			u
	9202.90.00.00	- Other	15.00%	10%			u
[92.03]							
[92.04]							
92.05		Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.					
	9205.10.00.00	- Brass-wind instruments	15.00%	10%			u
	9205.90.00.00	- Other	15.00%	10%			u
92.06	9206.00.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	15.00%	10%			u
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).					

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
92.08	9207.10.00.00	- Keyboard instruments, other than accordions	15.00%	10%			u
	9207.90.00.00	- Other	15.00%	10%			u
		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.					
92.09	9208.10.00.00	- Musical boxes	15.00%	10%			u
	9208.90.00.00	- Other	15.00%	10%			u
		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.					
	9209.30.00.00	- Musical instrument strings	15.00%	10%			kg
		- Other :					
	9209.91.00.00	-- Parts and accessories for pianos	15.00%	10%			kg
	9209.92.00.00	-- Parts and accessories for the musical instruments of heading 92.02	15.00%	10%			kg
	9209.94.00.00	-- Parts and accessories for the musical instruments of heading 92.07	15.00%	10%			kg
	9209.99.00.00	-- Other	15.00%	10%			kg

Section XIX
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes.

1.- This Chapter does not cover :

- (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) Armoured fighting vehicles (heading 87.10);
- (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
- (e) Bows, arrows, fencing foils or toys (Chapter 95); or
- (f) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.					
	9301.10.00.00	- Artillery weapons (for example, guns, howitzers and mortars)	15.00%	10%			u
	9301.20.00.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	15.00%	10%			u
		- Other:					
		-- Rifles and carbines:					
	9301.90.11.00	--- Fully automatic with smooth-bore barrels	15.00%	10%			u
	9301.90.12.00	--- Weapons with breeches	15.00%	10%			u
	9301.90.13.00	--- Semi-automatic	15.00%	10%			u
	9301.90.19.00	--- Other	15.00%	10%			u
	9301.90.20.00	-- Machine gun	15.00%	10%			u
		-- Sub machine guns:					
	9301.90.31.00	--- Fully automatic pistols	15.00%	10%			u
	9301.90.39.00	--- Other	15.00%	10%			u
	9301.90.90.00	-- Other	15.00%	10%			u
93.02		Revolvers and pistols, other than those of heading 93.03 or 93.04.					
	9302.00.10.00	- Revolvers	15.00%	10%			u
		- Pistols, single-barrel:					
	9302.00.21.00	-- Semi-automatic	15.00%	10%			u
	9302.00.29.00	-- Other	15.00%	10%			u
	9302.00.30.00	- Pistols, multiple barrel	15.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).					
	9303.10.00.00	- Muzzle-loading firearms	15.00%	10%			u
		- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:					
		-- Shotguns, single barrel:					
	9303.20.11.00	--- Pump action	15.00%	10%			u
	9303.20.12.00	--- Semi-automatic	15.00%	10%			u
	9303.20.19.00	--- Other	15.00%	10%			u
	9303.20.20.00	-- Shotguns, multiple barrel, including combination guns	15.00%	10%			u
		- Other sporting, hunting or target-shooting rifles:					
	9303.30.10.00	-- Single-shot	15.00%	10%			u
	9303.30.20.00	-- Semi-automatic	15.00%	10%			u
	9303.30.90.00	-- Other	15.00%	10%			u
	9303.90.00.00	- Other	15.00%	10%			u
93.04	9304.00.00.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	15.00%	10%			u
93.05		Parts and accessories of articles of headings 93.01 to 93.04.					
		- Of revolvers or pistols:					
	9305.10.10.00	-- Firing mechanisms	50.00%	10%			kg
	9305.10.20.00	-- Frames and receivers	50.00%	10%			kg
	9305.10.30.00	-- Barrels	50.00%	10%			kg
	9305.10.40.00	-- Pistons, locking lugs and gas buffers	50.00%	10%			kg
	9305.10.50.00	-- Magazines and parts thereof	50.00%	10%			kg
	9305.10.60.00	-- Silencers (sound moderators) and parts thereof	50.00%	10%			kg
	9305.10.70.00	-- Butts, grips and plates	50.00%	10%			kg
	9305.10.80.00	-- Slides (for pistols) and cylinders (for revolvers)	50.00%	10%			kg
	9305.10.90.00	-- Other	50.00%	10%			kg
		- Of shotguns or rifles of heading 93.03:					
	9305.20.10.00	-- Firing mechanism	50.00%	10%			kg
	9305.20.20.00	-- Frames and receivers	50.00%	10%			kg
	9305.20.30.00	-- Rifle barrels	50.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
93.06	9305.20.40.00	-- Pistons, locking lugs and gas buffers	50.00%	10%			kg
	9305.20.50.00	-- Magazines and parts thereof	50.00%	10%			kg
	9305.20.60.00	-- Silencers (sound moderators) and parts thereof	50.00%	10%			kg
	9305.20.70.00	-- Flash eliminators and parts thereof	50.00%	10%			kg
	9305.20.80.00	-- Breeches, bolts (gunlocks) and bolt carriers	50.00%	10%			kg
	9305.20.90.00	-- Other	50.00%	10%			kg
		- Other :					
		-- Of military weapons of heading 93.01:					
		--- Of machine guns, sub-machine guns, shotguns or rifles:					
	9305.91.11.00	---- Firing mechanism	50.00%	10%			kg
	9305.91.12.00	---- Frames and receivers	50.00%	10%			kg
	9305.91.13.00	---- Barrels	50.00%	10%			kg
	9305.91.14.00	---- Pistons, locking lugs and gas buffers	50.00%	10%			kg
	9305.91.15.00	---- Magazines and parts thereof	50.00%	10%			kg
	9305.91.16.00	---- Silencers (sound moderators) and parts thereof	50.00%	10%			kg
	9305.91.17.00	---- Flash eliminators and parts thereof	50.00%	10%			kg
	9305.91.18.00	---- Breeches, bolts (gunlocks) and bolt carriers	50.00%	10%			kg
	9305.91.19.00	---- Other	50.00%	10%			kg
	9305.91.90.00	--- Other	10.00%	10%			kg
	9305.99.00.00	-- Other	50.00%	10%			kg
		Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.					
		- Shotgun cartridges and parts thereof; air gun pellets :					
	9306.21.00.00	-- Cartridges	15.00%	10%			kg
		-- Other:					
	9306.29.10.00	--- Parts of cartridges	50.00%	10%			kg
	9306.29.90.00	--- Other	15.00%	10%			kg
		- Other cartridges and parts thereof:					
	9306.30.10.00	-- Cartridges	15.00%	10%			kg
	9306.30.90.00	-- Other	50.00%	10%			kg
	9306.90.00.00	- Other	15.00%	10%			kg
93.07	9307.00.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	15.00%	10%			kg

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 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- (h) Articles of heading 87.14;
- (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases);
- (l) Toy furniture or toy 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); or

(m) Monopods, bipods, tripods and similar articles (heading 96.20)

2.- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other :

- (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
- (b) Seats and beds.

3.- (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4.- For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.					
	9401.10.00.00	- Seats of a kind used for aircraft	15.00%	10%			u
	9401.20.00.00	- Seats of a kind used for motor vehicles	15.00%	10%			u
	9401.30.00.00	- Swivel seats with variable height adjustment	15.00%	10%			u
	9401.40.00.00	- Seats other than garden seats or camping equipment, convertible into beds	15.00%	10%			u
		- Seats of cane, osier, bamboo or similar materials :					
	9401.52.00.00	-- Of bamboo	10.00%	10%			u
	9401.53.00.00	-- Of rattan	10.00%	10%			u
	9401.59.00.00	-- Other	15.00%	10%			u
		- Other seats, with wooden frames :					
	9401.61.00.00	-- Upholstered	15.00%	10%			u
	9401.69.00.00	-- Other	15.00%	10%			u
		- Other seats, with metal frames :					
	9401.71.00.00	-- Upholstered	15.00%	10%			u
	9401.79.00.00	-- Other	15.00%	10%			u
	9401.80.00.00	- Other seats	15.00%	10%			u
		- Parts:					
	9401.90.10.00	-- Upholstered	20.00%	10%			kg
	9401.90.90.00	-- Other	20.00%	10%			kg
94.02		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.					
		- Dentists', barbers' or similar chairs and parts thereof:					
	9402.10.10.00	-- Dentists' chairs and parts thereof	2.50%	10%			kg
	9402.10.90.00	-- Other	5.00%	10%			kg
	9402.90.00.00	- Other	2.50%	10%			kg
94.03		Other furniture and parts thereof.					
	9403.10.00.00	- Metal furniture of a kind used in offices	15.00%	10%			kg
	9403.20.00.00	- Other metal furniture	15.00%	10%			kg
	9403.30.00.00	- Wooden furniture of a kind used in offices	15.00%	10%			u
	9403.40.00.00	- Wooden furniture of a kind used in the kitchen	15.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
94.04	9403.50.00.00	- Wooden furniture of a kind used in the bedroom	15.00%	10%			u
	9403.60.00.00	- Other wooden furniture	15.00%	10%			u
		- Furniture of plastics:					
	9403.70.10.00	-- Baby walker	15.00%	10%			kg
	9403.70.90.00	-- Other	15.00%	10%			kg
		- Furniture of other materials, including cane, osier, bamboo or similar materials :					
	9403.82.00.00	-- Of bamboo	10.00%	10%			kg
	9403.83.00.00	-- Of rattan	10.00%	10%			kg
	9403.89.00.00	-- Other	15.00%	10%			kg
	9403.90.00.00	- Parts	20.00%	10%			kg
94.05		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.					
	9404.10.00.00	- Mattress supports	15.00%	10%			kg
		- Mattresses :					
	9404.21.00.00	-- Of cellular rubber or plastics, whether or not covered	15.00%	10%			u
	9404.29.00.00	-- Of other materials	15.00%	10%			u
	9404.30.00.00	- Sleeping bags	15.00%	10%			u
	9404.90.00.00	- Other	15.00%	10%			kg
		Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.					
	9405.10.00.00	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	15.00%	10%			kg
	9405.20.00.00	- Electric table, desk, bedside or floor-standing lamps	15.00%	10%			kg
	9405.30.00.00	- Lighting sets of a kind used for Christmas trees	15.00%	10%			kg
	9405.40.00.00	- Other electric lamps and lighting fittings	15.00%	10%			kg

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
94.06		- Non-electrical lamps and lighting fittings:					
	9405.50.10.00	-- Hurricane lanterns	15.00%	10%			kg
	9405.50.20.00	-- Kerosene pressure lanterns	15.00%	10%			kg
	9405.50.90.00	-- Other	15.00%	10%			kg
	9405.60.00.00	- Illuminated signs, illuminated name-plates and the like	15.00%	10%			kg
		- Parts :					
	9405.91.00.00	-- Of glass	10.00%	10%			kg
	9405.92.00.00	-- Of plastics	10.00%	10%			kg
	9405.99.00.00	-- Other	10.00%	10%			kg
		Prefabricated buildings.					
	9406.10.00.00	- Of wood	10.00%	10%			kg
	9406.90.00.00	- Other	10.00%	10%			kg

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 43.04;
- (e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
- (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
- (i) Unmounted glass eyes for dolls or other toys, of heading 70.18;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (l) Bells, gongs or the like of heading 83.06;
- (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) Children's bicycles (heading 87.12);
- (p) 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) Monopods, bipods, tripods and similar articles (96.20)

(v) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or

(w) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4.- Subject to the provisions of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5.- Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

Subheading Note.

1.- Subheading 9504.50 covers :

(a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or

(b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
[95.01] [95.02] 95.03	9503.00.00.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	20.00%	10%			kg
95.04		Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.					
	9504.20.00.00	- Articles and accessories for billiards of all kinds	15.00%	10%	35%		kg
	9504.30.00.00	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	15.00%	10%	35%		u
	9504.40.00.00	- Playing cards	15.00%	10%	35%		u(jeu)
	9504.50.00.00	- Video game consoles and machines, other than those of subheading 9504.30	15.00%	10%	35%		kg
	9504.90.00.00	- Other	15.00%	10%	35%		u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.					
	9505.10.00.00	- Articles for Christmas festivities	15.00%	10%			kg
	9505.90.00.00	- Other	15.00%	10%			kg
95.06		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.					
		- Snow-skis and other snow-ski equipment :					
	9506.11.00.00	-- Skis	15.00%	10%			2u
	9506.12.00.00	-- Ski-fastenings (ski-bindings)	15.00%	10%			kg
	9506.19.00.00	-- Other	15.00%	10%			kg
		- Water-skis, surf-boards, sailboards and other water-sport equipment :					
	9506.21.00.00	-- Sailboards	15.00%	10%			u
	9506.29.00.00	-- Other	15.00%	10%			u
		- Golf clubs and other golf equipment :					
	9506.31.00.00	-- Clubs, complete	15.00%	10%			u
	9506.32.00.00	-- Balls	15.00%	10%			u
	9506.39.00.00	-- Other	15.00%	10%			kg
	9506.40.00.00	- Articles and equipment for table-tennis	15.00%	10%			kg
		- Tennis, badminton or similar rackets, whether or not strung :					
	9506.51.00.00	-- Lawn-tennis rackets, whether or not strung	15.00%	10%			u
	9506.59.00.00	-- Other	15.00%	10%			u
		- Balls, other than golf balls and table-tennis balls :					
	9506.61.00.00	-- Lawn-tennis balls	15.00%	10%			u
	9506.62.00.00	-- Inflatable	15.00%	10%			u
	9506.69.00.00	-- Other	15.00%	10%			u
	9506.70.00.00	- Ice skates and roller skates, including skating boots with skates attached	15.00%	10%			2u
		- Other :					
	9506.91.00.00	-- Articles and equipment for general physical exercise, gymnastics or athletics	15.00%	10%			kg
	9506.99.00.00	-- Other	15.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
95.07		Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy “birds” (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.					
	9507.10.00.00	- Fishing rods	15.00%	10%			u
	9507.20.00.00	- Fish-hooks, whether or not snelled	15.00%	10%			kg
	9507.30.00.00	- Fishing reels	15.00%	10%			u
	9507.90.00.00	- Other	15.00%	10%			u
95.08		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.					
	9508.10.00.00	- Travelling circuses and travelling menageries	15.00%	10%			kg
	9508.90.00.00	- Other	15.00%	10%			kg

Chapter 96

Miscellaneous manufactured articles

Notes.

1.- This Chapter does not cover :

- Pencils for cosmetic or toilet uses (Chapter 33);
- Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- Imitation jewellery (heading 71.17);
- Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- 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;
- Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
- Articles of Chapter 91 (for example, clock or watch cases);
- Musical instruments or parts or accessories thereof (Chapter 92);
- Articles of Chapter 93 (arms and parts thereof);
- Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- Articles of Chapter 95 (toys, games, sports requisites); or
- Works of art, collectors' pieces or antiques (Chapter 97).

2.- In heading 96.02 the expression “vegetable or mineral carving material” means :

- Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
- Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3.- In heading 96.03 the expression “prepared knots and tufts for broom or brush making” applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes,

or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

- 4.- Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
96.01		Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).					
	9601.10.00.00	- Worked ivory and articles of ivory	15.00%	10%			kg
	9601.90.00.00	- Other	15.00%	10%			kg
96.02	9602.00.00.00	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 35.03) and articles of unhardened gelatin.					
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	15.00%	10%			kg
	9603.10.00.00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	20.00%	10%			u
		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances :					
	9603.21.00.00	-- Tooth brushes, including dental-plate brushes	5.00%	10%			u
	9603.29.00.00	-- Other	5.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
96.04	9603.30.10.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics: -- Artists' brushes and writing brushes	20.00%	10%			u
	9603.30.90.00	-- Other	20.00%	10%			u
	9603.40.00.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	20.00%	10%			u
	9603.50.00.00	- Other brushes constituting parts of machines, appliances or vehicles	20.00%	10%			u
	9603.90.00.00	- Other	20.00%	10%			u
	9604.00.00.00	Hand sieves and hand riddles.	20.00%	10%			u
	9605.00.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	20.00%	10%			u
	9606.10.00.00	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks. - Press-fasteners, snap-fasteners and press-studs and parts therefor	15.00%	10%			kg
	9606.21.00.00	-- Of plastics, not covered with textile material	20.00%	10%			kg
	9606.22.00.00	-- Of base metal, not covered with textile material	20.00%	10%			kg
96.07	9606.29.00.00	-- Other	20.00%	10%			kg
	9606.30.00.00	- Button moulds and other parts of buttons; button blanks	20.00%	10%			kg
	9607.11.00.00	Slide fasteners and parts thereof. - Slide fasteners : -- Fitted with chain scoops of base metal	20.00%	10%			kg
	9607.19.00.00	-- Other	20.00%	10%			kg
	9607.20.00.00	- Parts	15.00%	10%			kg
	9608.10.00.00	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. - Ball point pens	5.00%	10%			u
	9608.20.00.00	- Felt tipped and other porous-tipped pens and markers	5.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
96.09	9608.30.00.00	- Fountain pens, stylograph pens and other pens	7.50%	10%			u
	9608.40.00.00	- Propelling or sliding pencils	7.50%	10%			u
	9608.50.00.00	- Sets of articles from two or more of the foregoing subheadings	7.50%	10%			u
	9608.60.00.00	- Refills for ball point pens, comprising the ball point and ink-reservoir	7.50%	10%			u
		- Other :					
	9608.91.00.00	-- Pen nibs and nib points	5.00%	10%			u
		-- Other:					
	9608.99.10.00	--- Ball points	7.50%	10%			kg
	9608.99.90.00	--- Other	7.50%	10%			kg
		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.					
96.10	9609.10.00.00	- Pencils and crayons, with leads encased in a rigid sheath	5.00%	10%			kg
	9609.20.00.00	- Pencil leads, black or coloured	5.00%	10%			kg
	9609.90.00.00	- Other	5.00%	10%			kg
	9610.00.00.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	5.00%	10%			kg
96.11	9611.00.00.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	5.00%	10%			kg
96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.					
96.13	9612.10.00.00	- Ribbons	7.50%	10%			u
	9612.20.00.00	- Ink-pads	7.50%	10%			u
		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.					
	9613.10.00.00	- Pocket lighters, gas fuelled, non-refillable	5.00%	10%			u
	9613.20.00.00	- Pocket lighters, gas fuelled, refillable	5.00%	10%			u
	9613.80.00.00	- Other lighters	5.00%	10%			u

Heading	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
96.14	9613.90.00.00	- Parts	5.00%	10%			kg
	9614.00.00.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	5.00%	10%			kg
96.15		Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.					
		- Combs, hair-slides and the like :					
96.16	9615.11.00.00	-- Of hard rubber or plastics	5.00%	10%			kg
	9615.19.00.00	-- Other	20.00%	10%			kg
	9615.90.00.00	- Other	20.00%	10%			kg
		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.					
96.17	9616.10.00.00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	20.00%	10%			kg
	9616.20.00.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	20.00%	10%			kg
	9617.00.00.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	20.00%	10%			kg
96.18	9618.00.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	20.00%	10%			kg
96.19		Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.					
	9619.00.10.00	- Sanitary towels (pads) and tampons including including similar articles	20.00%	10%			kg
96.20		- Napkins and napkin liners for babies and similar articles:					
	9619.00.21.00	-- Napkin and napkin liners for babies	20.00%	10%			kg
	9619.00.22.00	-- Incontinence pad for adult use	20.00%	10%			kg
	9619.00.29.00	-- Other	20.00%	10%			kg
	9620.00.00.00	Monopods, bipods, tripods and similar articles	10.00%	10%			kg

Section XXI
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97

Works of art, collectors' pieces and antiques

Notes.

1.- This Chapter does not cover :

- (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
- (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
- (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

2.- For the purposes of heading 97.02, the expression “original engravings, prints and lithographs” means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3.- Heading 97.03 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 97.06 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	HS Code	Description	Rates				SU
			ID	GST	Excise	Overaged	
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.					
	9701.10.00.00	- Paintings, drawings and pastels	5.00%	10%			u
	9701.90.00.00	- Other	7.50%	10%			kg
97.02	9702.00.00.00	Original engravings, prints and lithographs.	5.00%	10%			u
97.03	9703.00.00.00	Original sculptures and statuary, in any material.	5.00%	10%			u
97.04	9704.00.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	5.00%	10%			kg
97.05	9705.00.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	5.00%	10%			kg
97.06	9706.00.00.00	Antiques of an age exceeding one hundred years.	20.00%	10%			kg

SECOND SCHEDULE

GENERAL EXEMPTIONS FROM IMPORTS DUTIES

Notes:

1. Goods admitted in compliance with the provisions of this Schedule are exempt from the payment of duty under the First Schedule.
2. The privilege of exemption from duties shall be contingent upon compliance with Regulations promulgated by the Deputy Minister in consultation with the Minister of Finance.
3. Articles for which exemption from duty is claimed other than items 100.07, must quote the relevant statistical code as shown in Chapter 1 to 97 of the First Schedule.
4. Exemption from the payment of duty shall be granted on any goods which are imported:

100.01 By or for the account of the President;

100.02 By and on behalf of Government or by or on Local Government or local Government bodies;

100.03 By or on behalf or Representative of Foreign Governments or public International Organizations not Nationals of the Member State and certified by the Foreign Minister of the Country into which the goods are being imported;

100.04 By or for the account of Foreign Governments and public International Organizations certified as such by the Minister of Foreign Affairs;

100.05 As reasonably used household and personal effects in reasonable quantities when accepted as such by the Customs Authorities and Imported by or for the account of any citizen of Liberian arriving from aboard;

100.06 Under special circumstances relating to senior officials of Government with the approval of the President subject to such terms and conditions as he may impose; or by regulation approved by the President

100.07 As personal effect for the personal use of persons arriving from aboard provided that no person may import free of duty tobacco in amount exceeding 200 sticks of cigarettes or 25 sticks of cigars, or 250 grams smoking tobacco or alcoholic beverages exceeding 1 litre portable spirit, 1 litre wine, or perfumes exceeding 100 grams or toilet water exceeding ½ litre when brought in by an adult person; or other goods in accompanied baggage of not more than two suit cases when accepted as such by the customs authorities and imported by or for the amount of any citizen of Liberia arriving from abroad.

THIRD SCHEDULE

EXPORT DUTIES

NOTES:

1. The President is authorized to suspend, abrogate, or modify any export duties on gold or other minerals provided this power does not apply to unrefined gold ores.
2. The rates established by this Schedule are not applicable to exports by specified or identifiable persons, on which exports special duties are established by agreement with the Republic of Liberia or under special statute.
3. The Mining Board is empowered to establish, upon approval of the Minister, temporary export duties on any mineral subject to Chapter 6 of the Natural Resources Law, which duties shall remain in effect pending review by the next session of the Legislature.
4. The export value of rough (uncut) diamonds and other precious stones shall be the value as assessed by the Ministry of Lands, Mines, and Energy.
5. Export of goods shall be generally free of duty, except that a customs user fee of up to 2.5% shall be levied on all unprocessed exportable. Export duties paid shall be credited against income tax due in that year. The Deputy Minister shall in consultation with the Minister, promulgate regulations to encourage the exportation of processed exportable. The Deputy Minister shall collect and deposit the export levy into the consolidated revenue account of Government.
6. There shall be no other charges on exports from Liberia, and there shall be no requirement of permit or prohibitions and administrative obstacles to export from Liberia. These provisions are designed to ensure the competitiveness of export from Liberia.

The provisions of Section 2.1 paragraphs (a) and (b) of Chapter 2 of the General Business Law approved, 27 June 1973 and published 08 September 1978 are hereby applicable for the prohibition, or monopolization of the sale, importation, exportation and production of any community or product except by the grant of privilege by the Government of Liberia by concession for the use of public property already granted which shall not be reviewed after their expiration date.

FOURTH SCHEDULE

TRANSHIPMENT AND GOODS IN TRANSIT

The Deputy Minister shall in consultation with the Minister, issue regulation covering the levy, security, and other measure that the may be considered appropriate to give effect to this schedule on the effective date of this code and thereafter. The levy on goods in transit shall be no more than 2.5% on the value of the goods for transshipment.

Any Law To The Contrary Notwithstanding.

FIFTH SCHEDULE

IMPORT RESTRICTION

Permit required from the Ministry of Agriculture:

- Soil from foreign land ---- banned from entering except for scientific reasons.
- All plants and plants products including processed.
- All live animals and animals products including processed.
- All human consumable: food, alcohol, soft drinks, tobacco/cigarette.
- All fishes and fish products including processed.
- All Agro-Chemicals and Veterinary drugs.
- All wild life species (Flora and Fauna) including, Timber, log, plywood and plant packing materials

Permit required from the Forestry Development Authority

- Chewing stick
- Chain sawn wood
- Charcoal
- Bushmeat
- Ivory and products thereof
- Python skin
- Leopard skin
- Live animals and birds
- Wild cat skin
- Animal horns
- Animal teeth
- Bird feathers
- All non-Timber Forest Products (NTFPs)

SIXTH SCHEDULE

ABSOLUTE PROHIBITIONS

Chemicals Banned as persistent pollutants (POP)

- Aldrin
- Chlordan
- Dixxins
- Endris
- Furans
- Heptachlor
- Dieldrin
- Mirex
- Toxaphene
- Polychlorinate
- DDT
- Hexachlorabenzene
- Methyl bromide (to be included by 2015 convention)