

# The Unified Customs Tariffe for GCC States 2017

## 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.

I.- This Chapter covers all live animals except :

(a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06 or 03.07; or 03.08

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

(c) Animals of heading 95.08.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Live horses, asses, mules and hinnies.</b>		<b>01.01</b>
		<b>- Horses</b>		
		<b>- - Pure-bred breeding animals:</b>		
<b>Free</b>	<b>VALUE</b>	- - - Of Arab breed	<b>01 01 21 10</b>	
<b>Free</b>	<b>VALUE</b>	- - - Other	<b>01 01 21 90</b>	
		<b>- - Other:</b>		
<b>Free</b>	<b>VALUE</b>	- - - Horses for sport	<b>01 01 29 10</b>	
<b>Free</b>	<b>VALUE</b>	- - - ponies	<b>01 01 29 20</b>	
<b>Free</b>	<b>VALUE</b>	- - - Other	<b>01 01 29 90</b>	
<b>Free</b>	<b>VALUE</b>	- Asses	<b>01 01 30 00</b>	
<b>Free</b>	<b>VALUE</b>	- Other	<b>01 01 90 00</b>	
		<b>Live bovine animals.</b>		<b>01.02</b>
		<b>- bovine :</b>		
<b>Free</b>	<b>VALUE</b>	- - Pure-bred breeding animals	<b>01 02 21 00</b>	
<b>Free</b>	<b>VALUE</b>	- - Other	<b>01 02 29 00</b>	
		<b>- Buffalo:</b>		
<b>Free</b>	<b>VALUE</b>	- - Pure-bred breeding animals	<b>01 02 31 00</b>	
<b>Free</b>	<b>VALUE</b>	- - Other	<b>01 02 39 00</b>	
<b>Free</b>	<b>VALUE</b>	- Other	<b>01 02 90 00</b>	
		<b>Live swine.</b>		<b>01.03</b>
<b>PROHIBITED ممنوع إستيراد</b>		- Pure-bred breeding animals	<b>01 03 10 00</b>	
		<b>- Other:</b>		
<b>PROHIBITED ممنوع إستيراد</b>		- - Weighing less than 50 kg	<b>01 03 91 00</b>	
<b>PROHIBITED ممنوع إستيراد</b>		- - Weighing 50 kg or more	<b>01 03 92 00</b>	
		<b>Live sheep and goats.</b>		<b>01.04</b>
		<b>- sheep:</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	- - - Pure- bred breeding	01 04 10 10	
Free	VALUE	- - - Other	01 04 10 90	
		- <b>Goats:</b>		
Free	VALUE	- - - Pure- bred breeding	01 04 20 10	
Free	VALUE	- - - Other	01 04 20 90	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Live poultry,that is to say,fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.</b>		<b>01.05</b>
		<b>- Weighing not more than 185 g:</b>		
Free	VALUE	- - Fowls of the species <i>Gallus domesticus</i>	01 05 11 00	
Free	VALUE	- - Turkeys	01 05 12 00	
Free	VALUE	- - Tame ducks	01 05 13 00	
Free	VALUE	-- Geese	01 05 14 00	
Free	VALUE	-- Guinea fowls	01 05 15 00	
		<b>- Other:</b>		
		<b>- - Fowls of the species <i>Gallus domesticus</i> :</b>		
Free	VALUE	- - - Layers	01 05 94 10	
Free	VALUE	- - - Broilers	01 05 94 20	
Free	VALUE	- - - As mothers	01 05 94 30	
Free	VALUE	- - - Other	01 05 94 90	
		<b>- - Other:</b>		
Free	VALUE	- - - Tame ducks and geesse	01 05 99 10	
Free	VALUE	- - - Turkeys	01 05 99 20	
Free	VALUE	- - - Other	01 05 99 90	
		<b>Other live animals.</b>		<b>01.06</b>
		<b>- Mammals:</b>		
Free	VALUE	- - Primates	01 06 11 00	
Free	VALUE	- - 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)".	01 06 12 00	
		<b>-- Camels and other camelids (Camelidae):</b>		
Free	VALUE	- - - Pure-bred breeding	01 06 13 10	
Free	VALUE	- - - For domestic competitions and racing	01 06 13 20	
Free	VALUE	- - - Other	01 06 13 90	
Free	VALUE	- - Tame and wild rabbits	01 06 14 00	
Free		<b>- - Other:</b>		
Free	VALUE	- - - Gazelles and deer	01 06 19 30	
Free	VALUE	- - - Dogs	01 06 19 40	
Free	VALUE	- - - Foxes, minks and other fur animals	01 06 19 50	
Free	VALUE	- - - Animals for zoos, fairs, scientific experiment and research labs	01 06 19 60	
Free	VALUE	- - - Other	01 06 19 90	
Free	VALUE	- Reptiles (including snakes and turtles)	01 06 20 00	
Free		<b>- Birds:</b>		
Free	VALUE	- - Birds of prey	01 06 31 00	
Free	VALUE	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	01 06 32 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	-- Ostriches; emus (Dromaius novaehollandiae)	01 06 33 00	
		- - Other:		
Free	VALUE	- - - Tame and wild pigeons, partridges, pheasants, quail, snipe, sand grouse, wild ducks and similar animals	01 06 39 10	
Free	VALUE	- - - Ornamental birds	01 06 39 20	
Free	VALUE	- - - Other	01 06 39 90	
		- Insects:		
Free	VALUE	- - Bees	01 06 41 00	
Free	VALUE	- - Other	01 06 49 00	
Free	VALUE	- Other	01 06 90 00	

## Chapter 2

### Meat and edible meat offal

#### Note.

I - 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).

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Meat of bovine animals, fresh or chilled.</b>		<b>02.01</b>
Free	VALUE	- Carcasses and half-carcasses	02 01 10 00	
Free	VALUE	- Other cuts with bone in	02 01 20 00	
Free	VALUE	- Boneless	02 01 30 00	
		<b>Meat of bovine animals, frozen.</b>		<b>02.02</b>
5%	VALUE	- Carcasses and half-carcasses	02 02 10 00	
5%	VALUE	- Other cuts with bone in	02 02 20 00	
		- Boneless:		
5%	VALUE	- - - Minced	02 02 30 10	
5%	VALUE	- - - Other	02 02 30 90	
		<b>Meat of swine, fresh, chilled or frozen.</b>		<b>02.03</b>
		- Fresh or chilled:		
special goods	سلع خاصة	- - carcasses and half-carcasses	02 03 11 00	
special goods	سلع خاصة	- - Hams, shoulders and cuts thereof, with bone in	02 03 12 00	
special goods	سلع خاصة	- - Other	02 03 19 00	
		- Frozen:		
special goods	سلع خاصة	- - carcasses and half-carcasses	02 03 21 00	
special goods	سلع خاصة	- - Hams, shoulders and cuts thereof, with bone in	02 03 22 00	
special goods	سلع خاصة	- - Other	02 03 29 00	
		<b>Meat of sheep or goats, fresh, chilled or frozen.</b>		<b>02.04</b>
Free	VALUE	- Carcasses and half-carcasses of lambs, fresh or chilled	02 04 10 00	
		- Other meat of sheep, fresh or chilled:		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	- - carcasses and half-carcasses	02 04 21 00	
Free	VALUE	- - Other cuts with bone in	02 04 22 00	
Free	VALUE	- - Boneless	02 04 23 00	
5%	VALUE	- Carcasses and half-carcasses of lambs, frozen	02 04 30 00	
		- Other meat of sheep, frozen:		
5%	VALUE	- - Carcasses and half-carcasses	02 04 41 00	
5%	VALUE	- - Other cuts with bone in	02 04 42 00	
		- - Boneless:		
5%	VALUE	- - - Minced	02 04 43 10	
5%	VALUE	- - - Other	02 04 43 90	
		- Meat of goats:		
		- - - Carcasses and half-carcasses		
Free	VALUE	- - - - Fresh or chilled	02 04 50 11	
5%	VALUE	- - - - Frozen	02 04 50 12	
		- - - Other cuts with bone in:		
Free	VALUE	- - - - Fresh or chilled	02 04 50 21	
5%	VALUE	- - - - Frozen	02 04 50 22	
		- - - Boneless:		
Free	VALUE	- - - - Fresh or chilled	02 04 50 31	
5%	VALUE	- - - - Frozen	02 04 50 32	
		Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.		02.05
5%	VALUE	- - - Meat of horses	02 05 00 10	
special goods سلع خاصة		- - - Other	02 05 00 90	
		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.		02.06
5%	VALUE	- Of bovine animals, fresh or chilled	02 06 10 00	
		- Of bovine animals, frozen:		
5%	VALUE	- - Tongues	02 06 21 00	
5%	VALUE	- - Livers	02 06 22 00	
5%	VALUE	- - Other	02 06 29 00	
special goods سلع خاصة		- Of swine, fresh or chilled	02 06 30 00	
		- Of swine, frozen:		
special goods سلع خاصة		- - Livers	02 06 41 00	
special goods سلع خاصة		- - Other	02 06 49 00	
		- Other, fresh or chilled:		
Free	VALUE	- - - Of sheep or goats	02 06 80 10	
5%	VALUE	- - - Other	02 06 80 90	
		- Other, frozen:		
		- - - Of sheep or goats:		
5%	VALUE	- - - - Tongues	02 06 90 11	
5%	VALUE	- - - - Livers	02 06 90 12	
5%	VALUE	- - - - Other	02 06 90 19	
5%	VALUE	- - - Other	02 06 90 90	
		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.		02.07

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Of fowls of the species <i>Gallus domesticus</i>:</b>		
5%	VALUE	- - Not cut in pieces, fresh or chilled	02 07 11 00	
5%	VALUE	- - Not cut in pieces, frozen	02 07 12 00	
5%	VALUE	- - Cuts and offal, fresh or chilled	02 07 13 00	
5%	VALUE	- - Cuts and offal, frozen	02 07 14 00	
		<b>- Of turkeys:</b>		
5%	VALUE	- - Not cut in pieces, fresh or chilled	02 07 24 00	
5%	VALUE	- - Not cut in pieces, frozen	02 07 25 00	
5%	VALUE	- - Cuts and offal, fresh or chilled	02 07 26 00	
5%	VALUE	- - Cuts and offal, frozen	02 07 27 00	
		<b>- Of ducks:</b>		
5%	VALUE	- - Not cut in pieces, fresh or chilled	02 07 41 00	
5%	VALUE	- - Not cut in pieces, frozen	02 07 42 00	
5%	VALUE	- - Fatty livers, fresh or chilled	02 07 43 00	
5%	VALUE	- - Other, fresh or chilled	02 07 44 00	
5%	VALUE	- - Other, frozen	02 07 45 00	
		<b>- Of geese:</b>		
5%	VALUE	- - Not cut in pieces, fresh or chilled	02 07 51 00	
5%	VALUE	- - Not cut in pieces, frozen	02 07 52 00	
5%	VALUE	- - Fatty livers, fresh or chilled	02 07 53 00	
5%	VALUE	- - Other, fresh or chilled	02 07 54 00	
5%	VALUE	- - Other, frozen	02 07 55 00	
5%	VALUE	- Of guinea fowls	02 07 60 00	
		<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>		02.08
		<b>- Of rabbits or hares:</b>		
Free	VALUE	- - - Fresh or chilled	02 08 10 10	
5%	VALUE	- - - Frozen	02 08 10 20	
5%	VALUE	- Of primates	02 08 30 00	
5%	VALUE	- 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)	02 08 40 00	
5%	VALUE	- Of reptiles (including snakes and turtles)	02 08 50 00	
		<b>- Of camels and other camelids (Camelidae):</b>		
Free	VALUE	- - - Fresh or chilled	02 08 60 10	
Free	VALUE	- - - Frozen	02 08 60 20	
		<b>- Other:</b>		
		<b>- - - Deers and chamois :</b>		
5%	VALUE	- - - - Fresh or chilled	02 08 90 21	
5%	VALUE	- - - - Frozen	02 08 90 22	
		<b>- - - pigeons, partridges, pheasants, quail, woodcocks, snipe, sand grouse, ortolan and wild ducks:</b>		
5%	VALUE	- - - - Fresh or chilled	02 08 90 31	
5%	VALUE	- - - - Frozen	02 08 90 32	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>--- Other:</b>		
<b>5%</b>	<b>VALUE</b>	---- Frogs' thighs	<b>02 08 90 91</b>	
<b>5%</b>	<b>VALUE</b>	---- Other	<b>02 08 90 99</b>	
		<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine,dried or smoked.</b>		<b>02.09</b>
<b>special goods</b> سلع خاصة		- Pig fat	<b>02 09 10 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other	<b>02 09 90 00</b>	
		<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>		<b>02.10</b>
		<b>- Meat of swine:</b>		
<b>special goods</b> سلع خاصة		- - Hams, shoulders and cuts thereof, with bone in	<b>02 10 11 00</b>	
<b>special goods</b> سلع خاصة		- - Bellies (streaky) and cuts thereof	<b>02 10 12 00</b>	
<b>special goods</b> سلع خاصة		- - Other	<b>02 10 19 00</b>	
<b>5%</b>	<b>VALUE</b>	- Meat of bovine animals	<b>02 10 20 00</b>	
		<b>- Other, including edible flours and meals of meat or meat offal:</b>		
<b>5%</b>	<b>VALUE</b>	- - Of primates	<b>02 10 91 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	<b>02 10 92 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Of reptiles (including snakes and turtles)	<b>02 10 93 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>02 10 99 00</b>	

### Chapter 3

#### Fish and crustaceans, molluscs and other aquatic invertebrates

##### Notes.

1.- This Chapter does not cover :

- (a) Mammals of heading 01.06;
- (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
- (c) Fish (including livers and roes thereof) or crustaceans molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01) ; or
- (d) Caviar or caviar substitutes prepared from fish eggs (heading16.04).

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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Live fish.</b>		<b>03.01</b>
		<b>- Ornamental fish :</b>		
<b>Free</b>	<b>VALUE</b>	- - Freshwater	<b>03 01 11 00</b>	
<b>Free</b>	<b>VALUE</b>	- - Other:	<b>03 01 19 00</b>	
		<b>- Other live fish:</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	- - 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> )	03 01 91 00	
Free	VALUE	- - Eels ( <i>Anguilla spp.</i> )	03 01 92 00	
Free	VALUE	- - Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> )”.	03 01 93 00	
Free	VALUE	- - Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	03 01 94 00	
Free	VALUE	- - Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	03 01 95 00	
Free	VALUE	- - Other	03 01 99 00	
		<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.</b>		<b>03.02</b>
		<b>- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:</b>		
Free	VALUE	- - 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> )	03 02 11 00	
Free	VALUE	- - Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ).	03 02 13 00	
Free	VALUE	- - Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ).	03 02 14 00	
Free	VALUE	- - Other	03 02 19 00	
		<b>- Flat fish (<i>Pleuronectidae</i>, <i>Bothidae</i>, <i>Cynoglossidae</i>, <i>Soleidae</i>, <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:</b>		
Free	VALUE	- - Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	03 02 21 00	
Free	VALUE	- - Plaice ( <i>Pleuronectes platessa</i> )	03 02 22 00	
Free	VALUE	- - Sole ( <i>Solea spp.</i> )	03 02 23 00	
Free	VALUE	- - Turbots ( <i>Psetta maxima</i> , <i>Scophthalmidae</i> )	03 02 24 00	
Free	VALUE	- - Other	03 02 29 00	
		<b>- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:</b>		
Free	VALUE	- - Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	03 02 31 00	
Free	VALUE	- - Yellowfin tunas ( <i>Thunnus albacares</i> )	03 02 32 00	
Free	VALUE	- - Skipjack or stripe-bellied bonito	03 02 33 00	
Free	VALUE	- - Bigeye tunas ( <i>Thunnus obesus</i> )	03 02 34 00	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	- - Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	03 02 35 00	
Free	VALUE	- - Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	03 02 36 00	
		- - Other :		
Free	VALUE	- - - Longtail tuna ( <i>Thunnus tungle</i> )	03 02 39 10	
Free	VALUE	- - - Kawakawa( <i>Thunnus Avinus</i> )	03 02 39 20	
Free	VALUE	- - - Other	03 02 39 90	
		- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis spp.</i> ), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ), Indian mackerels ( <i>Rastrelliger spp.</i> ), seerfishes ( <i>Scomberomorus spp.</i> ), jack and horse mackerel ( <i>Trachurus spp.</i> ), jacks, crevalles ( <i>Caranx spp.</i> ), cobia ( <i>Rachycentron canadum</i> ), silver pomfrets ( <i>Pampus spp.</i> ), Pacific saury ( <i>Cololabis saira</i> ), scads ( <i>Decapterus spp.</i> ), capelin ( <i>Mallotus villosus</i> ), swordfish ( <i>Xiphias gladius</i> ), Kawakawa ( <i>Euthynnus affinis</i> ), bonitos ( <i>Sarda spp.</i> ), marlins, sailfishes, spearfish ( <i>Istiophoridae</i> ), excluding edible fish offal of subheadings 0302.91 to 0302.99 :		
Free	VALUE	- - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	03 02 41 00	
Free	VALUE	- - Anchovies ( <i>Engraulis spp.</i> )	03 02 42 00	
Free	VALUE	- - Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	03 02 43 00	
		- - Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ):		
Free	VALUE	- - - Mackerel (King fish, soitted soabusg mackerel)	03 02 44 10	
Free	VALUE	- - - Indian mackerel	03 02 44 20	
Free	VALUE	- - - Other	03 02 44 90	
		- - Jack and horse mackerel ( <i>Trachurus spp.</i> ):		
Free	VALUE	- - - Trevally	03 02 45 10	
Free	VALUE	- - - Jackpomfert	03 02 45 20	
Free	VALUE	- - - Other	03 02 45 90	
Free	VALUE	- - Cobia ( <i>Rachycentron canadum</i> )	03 02 46 00	
Free	VALUE	- - Swordfish ( <i>Xiphias gladius</i> )	03 02 47 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		- - Other :		
Free	VALUE	--- Silver pomfret	03 02 49 10	
Free	VALUE	--- Other	03 02 49 90	
		<b>- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae,excluding edible fish offal of subheadings 0302.91 to 0302.99: and roes :</b>		
Free	VALUE	- - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ).	03 02 51 00	
Free	VALUE	- - Haddock ( <i>Melanogrammus aeglefinus</i> )	03 02 52 00	
Free	VALUE	- - Coalfish ( <i>Pollachius virens</i> )	03 02 53 00	
Free	VALUE	- - Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	03 02 54 00	
Free	VALUE	- - Alaska Pollack ( <i>Theraga chalcogramma</i> )	03 02 55 00	
Free	VALUE	- - Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius</i> )	03 02 56 00	
Free	VALUE	- - Other	03 02 59 00	
		<b>- 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.), excluding edible fish offal of subheading 0302.9 :".</b>		
Free	VALUE	- - Tilapias ( <i>Oreochromis</i> spp.)	03 02 71 00	
Free	VALUE	- -Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	03 02 72 00	
Free	VALUE	-- 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.)".	03 02 73 00	
Free	VALUE	- - Eels ( <i>Anguilla</i> spp.)	03 02 74 00	
Free	VALUE	- - Other	03 02 79 00	
		<b>- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:</b>		
Free	VALUE	- - Dogfish and other sharks	03 02 81 00	
Free	VALUE	- - Rays and skates ( <i>Rajidae</i> )	03 02 82 00	
Free	VALUE	- - Toothfish ( <i>Dissostichus</i> spp.)	03 02 83 00	
Free	VALUE	- - Seabass ( <i>Dicentrarchus</i> spp.)	03 02 84 00	
Free	VALUE	- - Seabream ( <i>Sparidae</i> )	03 02 85 00	
		- - Other:		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	- - - Groupers (for example, <i>Hamor</i> , <i>Bertam</i> , <i>Chenino</i> , <i>Cato</i> , <i>Nagel</i> , <i>Samman</i> )	03 02 89 10	
Free	VALUE	- - - Shei'ri fish ( <i>Sheoor</i> )	03 02 89 20	
Free	VALUE	- - - Hamra fish ( <i>Alesmaudi</i> )	03 02 89 30	
Free	VALUE	- - - Nagroor fish	03 02 89 40	
Free	VALUE	- - - Bori (Meed and Biyah) fish	03 02 89 50	
Free	VALUE	- - - Safi fish	03 02 89 60	
Free	VALUE	- - - barracuda	03 02 89 70	
Free	VALUE	- - - Croaker (Siganidae)	03 02 89 80	
Free	VALUE	- - - Other:	03 02 89 90	
		<b>- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :</b>		
Free	VALUE	-- Livers, roes and milt	03 02 91 00	
Free	VALUE	-- Shark fins	03 02 92 00	
Free	VALUE	-- Other	03 02 99 00	
		<b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.</b>		<b>03.03</b>
		<b>- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:</b>		
5%	VALUE	- - Sockeye salmon (red salmon)( <i>Oncorhynchus nerka</i> )	03 03 11 00	
5%	VALUE	- - Other Pacific salmon ( <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	03 03 12 00	
5%	VALUE	- - Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	03 03 13 00	
5%	VALUE	- - 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> )	03 03 14 00	
5%	VALUE	- - Other	03 03 19 00	
		<b>- 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.), excluding edible fish offal of subheading 0303.9 :</b>		
5%	VALUE	- - Tilapias ( <i>Oreochromis</i> spp.)	03 03 23 00	
5%	VALUE	- - Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	03 03 24 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	03 03 25 00	
5%	VALUE	- - Eels (Anguilla spp.)	03 03 26 00	
5%	VALUE	- - Other	03 03 29 00	
		<b>- Flat fish (Pleuronectidae Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0302.91 to 0302.99:</b>		
5%	VALUE	- - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	03 03 31 00	
5%	VALUE	- - Plaice ( <i>Pleuronectes platessa</i> )	03 03 32 00	
5%	VALUE	- - Sole ( <i>Solea</i> spp.)	03 03 33 00	
5%	VALUE	- - Turbots ( <i>Psetta maxima</i> )	03 03 34 00	
5%	VALUE	- - Other	03 03 39 00	
		<b>- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:</b>		
5%	VALUE	- - Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	03 03 41 00	
5%	VALUE	- - Yellowfin tunas ( <i>Thunnus albacares</i> )	03 03 42 00	
5%	VALUE	- - Stripe-bellied bonito	03 03 43 00	
5%	VALUE	- - Bigeye tunas ( <i>Thunnus obesus</i> )	03 03 44 00	
5%	VALUE	- - Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	03 03 45 00	
5%	VALUE	- - Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	03 03 46 00	
		<b>- - Other:</b>		
5%	VALUE	- - - Longtail tuna ( <i>Thunnus tongale</i> )	03 03 49 10	
5%	VALUE	- - - Kawakawa ( <i>Thunnus Alvinus</i> )	03 03 49 20	
5%	VALUE	- - - Other.	03 03 49 90	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis</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> ), excluding edible fish offal of subheadings 0302.91 to 0302.99 :		
5%	VALUE	- - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	03 03 51 00	
5%	VALUE	- - Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	03 03 53 00	
		- - Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ):		
5%	VALUE	- - - Mackerel (King fish, soitted soabusg macherel)	03 03 54 10	
5%	VALUE	- - - Indian mackerel	03 03 54 20	
5%	VALUE	- - - Other.	03 03 54 90	
		- - Swordfish ( <i>Xiphias gladius</i> ) and toothfish ( <i>Dissostichus</i> spp.), excluding livers and roes:		
5%	VALUE	- - -Trevally (bigeye, blacktip, scad)	03 03 55 10	
5%	VALUE	- - - Jack pomfret	03 03 55 20	
5%	VALUE	- - - Other.	03 03 55 90	
5%	VALUE	- - Cobia ( <i>Rachycentron canadum</i> )	03 03 56 00	
5%	VALUE	- - Swordfish ( <i>Xiphias gladius</i> )	03 03 57 00	
		- - Other :		
5%	VALUE	--- Silver pomfret	03 03 59 10	
5%	VALUE	- - - Other	03 03 59 90	
		- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99:		
5%	VALUE	- - Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	03 03 63 00	
5%	VALUE	- - Haddock ( <i>Melanogrammus aeglefinus</i> )	03 03 64 00	
5%	VALUE	- - Coalfish ( <i>Pollachius virens</i> )	03 03 65 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	03 03 66 00	
5%	VALUE	- - Alaska Pollack (Theraga chalcogramma)	03 03 67 00	
5%	VALUE	- - Blue whittings (Micromesistius poutassou, Micromesistius australis)	03 03 68 00	
5%	VALUE	- - Other	03 03 69 00	
		<b>- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:</b>		
5%	VALUE	- - Dogfish and other sharks	03 03 81 00	
5%	VALUE	- - Eels ( <i>Anguilla</i> spp.)	03 03 82 00	
5%	VALUE	- - Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	03 03 83 00	
5%	VALUE	- - Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	03 03 84 00	
		<b>- - Other:</b>		
5%	VALUE	- - - Groupers ( <i>Hamor</i> , <i>Bertam</i> , <i>Chenino</i> , <i>Cato</i> , <i>Nagel</i> , <i>Samman</i> )	03 03 89 10	
5%	VALUE	- - - Shearfish ( <i>Sheoor</i> )	03 03 89 20	
5%	VALUE	- - - Hamra fish ( <i>Asmaudi</i> )	03 03 89 30	
5%	VALUE	- - - Nagroor fish	03 03 89 40	
5%	VALUE	- - - Bouri fish ( <i>meed</i> and <i>biyah</i> )	03 03 89 50	
5%	VALUE	- - - Safi fish	03 03 89 60	
5%	VALUE	- - - Barracuda	03 03 89 70	
5%	VALUE	- - - Croaker (Siganidae)	03 03 89 80	
		<b>- - - Other:</b>		
5%	VALUE	- - - - Seabream (bareed silvery, banded) (Sparidae)	03 03 89 91	
5%	VALUE	- - - - Other	03 03 89 99	
		<b>- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :</b>		
5%	VALUE	-- Livers, roes and milt	03 03 91 00	
5%	VALUE	-- Shark fins	03 03 92 00	
5%	VALUE	- - Other	03 03 99 00	
		<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b>		<b>03.04</b>
		<b>- Fresh or chilled fillets of 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.) :</b>		
5%	VALUE	- - Tilapias ( <i>Oreochromis</i> spp.)	03 04 31 00	
5%	VALUE	- - Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	03 04 32 00	
5%	VALUE	- - Nile Perch ( <i>Lates niloticus</i> )	03 04 33 00	
5%	VALUE	- - Other	03 04 39 00	
		<b>- Fresh or chilled fillets of other fish :</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - 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)	03 04 41 00	
5%	VALUE	Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	03 04 42 00	
5%	VALUE	- - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	03 04 43 00	
5%	VALUE	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	03 04 44 00	
5%	VALUE	- - Swordfish (Xiphias gladius)	03 04 45 00	
5%	VALUE	- - Toothfish (Dissostichus spp.)	03 04 46 00	
5%	VALUE	-- Dogfish and other sharks	03 04 47 00	
5%	VALUE	-- Rays and skates (Rajidae)".	03 04 48 00	
5%	VALUE	- - Other	03 04 49 00	
		<b>- Other, fresh or chilled :</b>		
5%	VALUE	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.). - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.).	03 04 51 00	
5%	VALUE	- - Salmonidae	03 04 52 00	
5%	VALUE	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	03 04 53 00	
5%	VALUE	- - Swordfish (Xiphias gladius)	03 04 54 00	
5%	VALUE	- - Toothfish (Dissostichus spp.)	03 04 55 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Dogfish and other sharks	03 04 56 00	
5%	VALUE	- - Rays and skates (Rajidae)".	03 04 57 00	
		- - Other:		
5%	VALUE	- - - Groupers	03 04 59 10	
5%	VALUE	- - - Emperors	03 04 59 20	
5%	VALUE	- - - Other.	03 04 59 90	
		- 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.) :		
5%	VALUE	- - Tilapias (Oreochromis spp.)	03 04 61 00	
5%	VALUE	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	03 04 62 00	
5%	VALUE	- - Nile Perch (Lates niloticus)	03 04 63 00	
5%	VALUE	- - Other	03 04 69 00	
		- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae :		
5%	VALUE	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	03 04 71 00	
5%	VALUE	- - Haddock (Melanogrammus aeglefinus)	03 04 72 00	
5%	VALUE	- - Coalfish (Pollachius virens)	03 04 73 00	
5%	VALUE	- - Hake (Merluccius spp., Urophycis spp.)	03 04 74 00	
5%	VALUE	- - Alaska Pollack (Theraga chalcogramma).	03 04 75 00	
5%	VALUE	- - Other	03 04 79 00	
		- Frozen fillets of other fish :		
5%	VALUE	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchuskisutch, Oncorhynchus masou and Oncorhynchus rhodurus),Atlantic salmon (Salmo salar) and Danube salmon (Huchohucho)	03 04 81 00	
5%	VALUE	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki,Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchusapache and Oncorhynchus chrysogaster)	03 04 82 00	
5%	VALUE	- - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	03 04 83 00	
5%	VALUE	- - Swordfish (Xiphias gladius)	03 04 84 00	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Toothfish ( <i>Dissostichus</i> spp.)	03 04 85 00	
5%	VALUE	- - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	03 04 86 00	
5%	VALUE	- - Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> )	03 04 87 00	
5%	VALUE	-- Dogfish and other sharks rays and skates ( <i>Rajidae</i> )”	03 04 88 00	
		- - Other:		
5%	VALUE	- - - Groupers	03 04 89 10	
5%	VALUE	- - - Emperors	03 04 89 20	
5%	VALUE	- - - Other	03 04 89 90	
		- Other, frozen:		
5%	VALUE	- - Swordfish ( <i>Xiphias gladius</i> )	03 04 91 00	
5%	VALUE	- - Toothfish ( <i>Dissostichus</i> spp.)	03 04 92 00	
5%	VALUE	-- 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.)”.	03 04 93 00	
5%	VALUE	- - Alaska Pollack ( <i>Theraga chalcogramma</i> )	03 04 94 00	
5%	VALUE	- - Fish of the families Bregmaceridae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack ( <i>Theraga chalcogramma</i> )”.	03 04 95 00	
5%	VALUE	-- Dogfish and other sharks	03 04 96 00	
5%	VALUE	- - Rays and skates ( <i>Rajidae</i> )	03 04 97 00	
5%	VALUE	- - Other.	03 04 99 00	
		<b>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.</b>		03.05
5%	VALUE	- Flours, meals and pellets of fish, fit for human consumption	03 05 10 00	
5%	VALUE	- Livers and roes, dried, smoked, salted or in brine	03 05 20 00	
		<b>- Fish fillets, dried, salted or in brine, but not smoked:</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla</i> spp.), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa</i> spp.)	03 05 31 00	
5%	VALUE	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	03 05 32 00	
		- - Other:		
5%	VALUE	- - - Sharks	03 05 39 10	
5%	VALUE	- - - Other	03 05 39 90	
		- Smoked fish, including fillets, other than edible fish offal:		
5%	VALUE	- - Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	03 05 41 00	
5%	VALUE	- - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	03 05 42 00	
5%	VALUE	- - 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> )	03 05 43 00	
5%	VALUE	-- 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.)”	03 05 44 00	
5%	VALUE	- - Other	03 05 49 00	
		- Dried fish, other than edible fish offal, wether or not salted but not smoked:		
5%	VALUE	- - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	03 05 51 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	-- 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.)	03 05 52 00	
5%	VALUE	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	03 05 53 00	
5%	VALUE	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis</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> )".	03 05 54 00	
		- - Other:		
5%	VALUE	- - - Anchovies ( <i>Engraulis</i> spp.)	03 05 59 30	
5%	VALUE	- - - Other.	03 05 59 90	
		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :		
5%	VALUE	- - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	03 05 61 00	
5%	VALUE	- - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	03 05 62 00	
5%	VALUE	- - Anchovies ( <i>Engraulis</i> spp.)	03 05 63 00	
5%	VALUE	-- 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.)".	03 05 64 00	
5%	VALUE	- - Other.	03 05 69 00	
		- Fish fins, heads, tails, maws and other edible fish offal :		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Shark fins	03 05 71 00	
5%	VALUE	- - Fish heads, tails and maws	03 05 72 00	
5%	VALUE	- - Other	03 05 79 00	
		<b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.</b>		03.06
		<b>- Frozen:</b>		
Free	VALUE	- - Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	03 06 11 00	
Free	VALUE	- - Lobsters ( <i>Homarus spp.</i> )	03 06 12 00	
Free	VALUE	- - Crabs	03 06 14 00	
Free	VALUE	- - Norway lobsters ( <i>Nephrops norvegicus</i> )	03 06 15 00	
Free	VALUE	- - Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )	03 06 16 00	
Free	VALUE	- - Other shrimps and prawns	03 06 17 00	
Free	VALUE	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	03 06 19 00	
		<b>- Not frozen:</b>		
Free	VALUE	- - Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	03 06 31 00	
Free	VALUE	- - Lobsters ( <i>Homarus spp.</i> )	03 06 32 00	
Free	VALUE	- - Crabs	03 06 33 00	
Free	VALUE	- - Norway lobsters ( <i>Nephrops norvegicus</i> )	03 06 34 00	
Free	VALUE	- - Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )	03 06 35 00	
Free	VALUE	- - Other shrimps and prawns	03 06 36 00	
Free	VALUE	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	03 06 39 00	
		<b>- Other:</b>		
Free	VALUE	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	03 06 91 00	
Free	VALUE	-- Lobsters ( <i>Homarus spp.</i> )	03 06 92 00	
Free	VALUE	-- Crabs	03 06 93 00	
Free	VALUE	-- Norway lobsters ( <i>Nephrops norvegicus</i> )	03 06 94 00	
Free	VALUE	-- Shrimps and prawns	03 06 95 00	
Free	VALUE	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption"	03 06 99 00	
		<b>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</b>		03.07
		<b>- Oysters:</b>		
5%	VALUE	- - Live, fresh or chilled	03 07 11 00	
5%	VALUE	-- Frozen	03 07 12 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Other	03 07 19 00	
		<b>- Scallops, including queen scallops, of the genera Pecten , Chlamys or Placopecten:</b>		
5%	VALUE	- - Live, fresh or chilled	03 07 21 00	
5%	VALUE	-- Frozen	03 07 22 00	
5%	VALUE	- - Other	03 07 29 00	
		<b>- Mussels (<i>Mytilus spp.</i>, <i>Perna spp.</i>):</b>		
5%	VALUE	- - Live, fresh or chilled	03 07 31 00	
5%	VALUE	-- Frozen	03 07 32 00	
5%	VALUE	- - Other	03 07 39 00	
		<b>- Cuttle fish and squid:</b>		
5%	VALUE	- - Live, fresh or chilled	03 07 42 00	
5%	VALUE	-- Frozen	03 07 43 00	
5%	VALUE	- - Other	03 07 49 00	
		<b>- Octopus (<i>Octopus spp.</i>):</b>		
5%	VALUE	- - Live, fresh or chilled	03 07 51 00	
5%	VALUE	-- Frozen	03 07 52 00	
5%	VALUE	- - Other	03 07 59 00	
5%	VALUE	- Snails, other than sea snails	03 07 60 00	
		<b>- Clams, cockles and ark shells (families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae) :</b>		
5%	VALUE	- - Live, fresh or chilled	03 07 71 00	
5%	VALUE		03 07 72 00	
5%	VALUE	- - Other	03 07 79 00	
		<b>- Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>) :</b>		
5%	VALUE	-- Live, fresh or chilled abalone ( <i>Haliotis spp.</i> )	03 07 81 00	
5%	VALUE	-- Live, fresh or chilled stromboid conchs ( <i>Strombus spp.</i> )	03 07 82 00	
5%	VALUE	-- Frozen abalone ( <i>Haliotis spp.</i> )	03 07 83 00	
5%	VALUE	-- Frozen stromboid conchs ( <i>Strombus spp.</i> )	03 07 84 00	
5%	VALUE	-- Other abalone ( <i>Haliotis spp.</i> )	03 07 87 00	
5%	VALUE	-- Other stromboid conchs ( <i>Strombus spp.</i> )”	03 07 88 00	
		<b>- Other, including flours, meals and pellets, fit for human consumption :</b>		
5%	VALUE	- - Live, fresh or chilled	03 07 91 00	
5%	VALUE	- - Frozen	03 07 92 00	
5%	VALUE	- - Other	03 07 99 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>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.</b>		<b>03 08</b>
		<b>- Sea cucumbers (Stichopus japonicus, Holothurioidea) :</b>		
<b>5%</b>	<b>VALUE</b>	- - Live, fresh or chilled	<b>03 08 11 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Frozen	<b>03 08 12 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>03 08 19 00</b>	
		<b>- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus) :</b>		
<b>5%</b>	<b>VALUE</b>	- - Live, fresh or chilled	<b>03 08 21 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Frozen	<b>03 08 22 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>03 08 29 00</b>	
<b>5%</b>	<b>VALUE</b>	- Jellyfish (Rhopilema spp.)	<b>03 08 30 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other	<b>03 08 90 00</b>	

#### 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;

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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(b) a dry matter content, by weight, of at least 70 % but not exceeding 85 % ; and

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

4.- This Chapter does not cover :

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

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

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

### Subheading Notes.

1.- For the purposes of subheading 0404.10, 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

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

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>		<b>04.01</b>
		<b>- Of a fat content, by weight, not exceeding 1%:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Long life milk, in containers exceeding 1 Litre	<b>04 01 10 30</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>04 01 10 90</b>	
		<b>- Of a fat content, by weight, exceeding 1% but not exceeding 6%:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Long life milk, in containers exceeding 1 litre	<b>04 01 20 30</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>04 01 20 90</b>	
		<b>- Of a fat content, by weight, exceeding 6% but not exceeding 10%:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Long life milk, in containers exceeding 1 litre	<b>04 01 40 30</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>04 01 40 90</b>	
		<b>- Of a fat content, by weight, exceeding 10%:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Long life milk, in containers exceeding 1 litre	<b>04 01 50 30</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>04 01 50 90</b>	
		<b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>		<b>04.02</b>
		<b>- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:</b>		
<b>5%</b>	<b>VALUE</b>	- - - For industrial purposes	<b>04 02 10 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>04 02 10 90</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:</b>		
		<b>- - Not containing added sugar or other sweetening matter:</b>		
5%	VALUE	- - - For industrial purposes	04 02 21 10	
5%	VALUE	- - - Other	04 02 21 90	
		<b>- - Other:</b>		
5%	VALUE	- - - For industrial purposes	04 02 29 10	
5%	VALUE	- - - Other	04 02 29 90	
		<b>- Other:</b>		
		<b>- - Not containing added sugar or other sweetening matter:</b>		
5%	VALUE	- - - Milk	04 02 91 10	
5%	VALUE	- - - Cream	04 02 91 20	
		<b>- - Other:</b>		
5%	VALUE	- - - Milk	04 02 99 10	
5%	VALUE	- - - Cream	04 02 99 20	
		<b>Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.</b>		04.03
5%	VALUE	- Yogurt	04 03 10 00	
		<b>- Other:</b>		
5%	VALUE	- - - Labnah (Dehydrated yogurt)	04 03 90 10	
5%	VALUE	- - - Laban (curdled milk)	04 03 90 20	
5%	VALUE	- - - Other	04 03 90 90	
		<b>Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.</b>		04.04
5%	VALUE	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	04 04 10 00	
5%	VALUE	- Other	04 04 90 00	
		<b>Butter and other fats and oils derived from milk; dairy spreads.</b>		04.05
5%	VALUE	- Butter	04 05 10 00	
5%	VALUE	- Dairy spreads	04 05 20 00	
5%	VALUE	- Other	04 05 90 00	
		<b>Cheese and curd.</b>		04.06
5%	VALUE	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	04 06 10 00	
5%	VALUE	- Grated or powdered cheese, of all kinds	04 06 20 00	
5%	VALUE	- Processed cheese, not grated or powdered	04 06 30 00	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	04 06 40 00	
		<b>- Other cheese:</b>		
5%	VALUE	- - - Fresh fermented cream cheese	04 06 90 10	
5%	VALUE	- - - Medium hard cheese and hard cheese (e.g., Cheddar, Gouda, Gruyère, Parmesan)	04 06 90 20	
5%	VALUE	- - - Semi-processed yellow cheese, in packages of a weight no less than 15 kg each.	04 06 90 30	
5%	VALUE	- - - Other	04 06 90 90	
		<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>		<b>04.07</b>
		<b>- Fertilised eggs for incubation :</b>		
Free	VALUE	- - Of fowls of the species <i>Gallus domesticus</i>	04 07 11 00	
Free	VALUE	- - Other	04 07 19 00	
		<b>- Other fresh eggs :</b>		
5%	VALUE	- - Of fowls of the species <i>Gallus domesticus</i>	04 07 21 00	
5%	VALUE	- - Other	04 07 29 00	
5%	VALUE	- Other	04 07 90 00	
		<b>Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.</b>		<b>04.08</b>
		<b>- Egg yolks:</b>		
5%	VALUE	- - Dried	04 08 11 00	
5%	VALUE	- - Other	04 08 19 00	
		<b>- Other:</b>		
5%	VALUE	- - Dried	04 08 91 00	
5%	VALUE	- - Other	04 08 99 00	
5%	VALUE	<b>Natural honey.</b>	04 09 00 00	<b>04.09</b>
		<b>Edible products of animal origin, not elsewhere specified or included.</b>		<b>04.10</b>
5%	VALUE	- - - Turtles eggs	04 10 00 10	
5%	VALUE	- - - Salanganes nest	04 10 00 20	
5%	VALUE	- - - Other	04 10 00 90	

### Chapter 5

#### Products of animal origin, not elsewhere specified or included

#### Notes.

I.- 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).

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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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, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	Human hair, unworked, whether or not washed or scoured; waste of human hair.	05 01 00 00	05.01
		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.		05.02
special goods	سلع خاصة	- Pigs', hogs' or boars' bristles and hair and waste thereof	05 02 10 00	
5%	VALUE	- Other	05 02 90 00	
		Deleted		05.03
		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.		05.04
5%	VALUE	- - - Guts	05 04 00 10	
5%	VALUE	- - - Stomachs	05 04 00 20	
5%	VALUE	- - - Other	05 04 00 90	
		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.		05.05
5%	VALUE	- Feathers of a kind used for stuffing; down	05 05 10 00	
5%	VALUE	- Other	05 05 90 00	
		Bones and horn-cores, unworked, defatted,simply prepared (but not cut to shape), treated with acid or degelatinised;powder and waste of these products.		05.06
5%	VALUE	- Ossein and bones treated with acid	05 06 10 00	
5%	VALUE	- Other	05 06 90 00	
		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.		05.07
PROHIBITED	ممنوع استيراده	- Ivory; ivory powder and waste	05 07 10 00	
		- Other:		
5%	VALUE	- - - Tortoise - shel, whalebone and whalebone hair powder and waste	05 07 90 10	
5%	VALUE	- - - Horn, antlers, hooves, nails, claws and beaks, powder and waste	05 07 90 20	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.</b>		<b>05.08</b>
5%	VALUE	- - - Coral	05 08 00 10	
5%	VALUE	- - - Black coral	05 08 00 20	
5%	VALUE	- - - Shells of molluscs, crustaceans or echinoderms	05 08 00 30	
5%	VALUE	- - - Other	05 08 00 90	
		<b>Deleted</b>		<b>05.09</b>
		<b>Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.</b>		<b>05.10</b>
5%	VALUE	- - - Ambergris castoreum , civet and musk	05 10 00 10	
5%	VALUE	- - - Bile whether or not dried	05 10 00 90	
		<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</b>		<b>05.11</b>
5%	VALUE	- Bovine semen	05 11 10 00	
		<b>- Other:</b>		
		<b>- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter (3):</b>		
5%	VALUE	- - - Inedible fish eggs	05 11 91 10	
5%	VALUE	- - - Dead animals of Chapter (3)	05 11 91 20	
5%	VALUE	- - - Other	05 11 91 90	
		<b>- - Other:</b>		
5%	VALUE	- - - Cochineal and similar insects	05 11 99 10	
5%	VALUE	- - - Silkworm eggs	05 11 99 20	
5%	VALUE	- - - Ants eggs	05 11 99 30	
5%	VALUE	- - - Animal blood, other dead animals and inedible meat, offal and limbs	05 11 99 40	
5%	VALUE	- - - Sinews and tendons, and similar waste of raw hides	05 11 99 50	
5%	VALUE	- - - Other	05 11 99 90	

## Section 2

### VEGETABLE PRODUCTS

#### Note.

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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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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 .

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.</b>		<b>06.01</b>
<b>5%</b>	<b>VALUE</b>	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	<b>06 01 10 00</b>	
<b>5%</b>	<b>VALUE</b>	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	<b>06 01 20 00</b>	
		<b>Other live plants (including their roots), cuttings and slips; mushroom spawn.</b>		<b>06.02</b>
		<b>- Unrooted cuttings and slips:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Grapevines (grapeslips)	<b>06 02 10 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>06 02 10 90</b>	
		<b>- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Palm tree seedling	<b>06 02 20 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Coconut seedling	<b>06 02 20 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>06 02 20 90</b>	
		<b>- Rhododendrons and azaleas, grafted or not:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Ornamental shrubs	<b>06 02 30 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>06 02 30 90</b>	
<b>5%</b>	<b>VALUE</b>	- Roses, grafted or not	<b>06 02 40 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other	<b>06 02 90 00</b>	
		<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>		<b>06.03</b>
		<b>- Fresh:</b>		
<b>5%</b>	<b>VALUE</b>	- - Roses	<b>06 03 11 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Carnations	<b>06 03 12 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Orchids	<b>06 03 13 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Chrysanthemums	<b>06 03 14 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Lilies (Lilium spp.)	<b>06 03 15 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>06 03 19 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other	<b>06 03 90 00</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Foliage, branches and other parts of plants, without flower or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>		<b>06.04</b>
<b>5%</b>	<b>VALUE</b>	- Fresh	<b>06 04 20 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other	<b>06 04 90 00</b>	

### 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*

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 No . 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 No 09.04).

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Potatoes, fresh or chilled.</b>		<b>07.01</b>
<b>Free</b>	<b>VALUE</b>	- Seed	<b>07 01 10 00</b>	
<b>Free</b>	<b>VALUE</b>	- Other	<b>07 01 90 00</b>	
<b>Free</b>	<b>VALUE</b>	<b>Tomatoes, fresh or chilled.</b>	<b>07 02 00 00</b>	<b>07.02</b>
		<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>		<b>07.03</b>
		<b>- Onions and shallots:</b>		
		<b>- - - Onions:</b>		
<b>Free</b>	<b>VALUE</b>	- - - - Onions for food (green or dry rind)	<b>07 03 10 11</b>	
<b>Free</b>	<b>VALUE</b>	- - - - Onions (for sowing)	<b>07 03 10 12</b>	
<b>Free</b>	<b>VALUE</b>	- - - Shallots	<b>07 03 10 20</b>	
<b>Free</b>	<b>VALUE</b>	- Garlic	<b>07 03 20 00</b>	
<b>Free</b>	<b>VALUE</b>	- Leeks and other alliaceous vegetables	<b>07 03 90 00</b>	
		<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>		<b>07.04</b>
<b>Free</b>	<b>VALUE</b>	- Cauliflowers and headed broccoli	<b>07 04 10 00</b>	
<b>Free</b>	<b>VALUE</b>	- Brussels sprouts	<b>07 04 20 00</b>	
<b>Free</b>	<b>VALUE</b>	- Other	<b>07 04 90 00</b>	
		<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>		<b>07.05</b>
		<b>- Lettuce:</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	- - Cabbage lettuce (head lettuce)	07 05 11 00	
Free	VALUE	- - Other	07 05 19 00	
Free	VALUE	- <b>Chicory:</b>		
Free	VALUE	- - Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )	07 05 21 00	
Free	VALUE	- - Other	07 05 29 00	
		<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>		07.06
Free	VALUE	- Carrots and turnips	07 06 10 00	
Free	VALUE	- Other	07 06 90 00	
Free	VALUE	<b>Cucumbers and gherkins, fresh or chilled .</b>	07 07 00 00	07.07
		<b>Leguminous vegetables, shelled or unshelled, fresh or chilled .</b>		07.08
Free	VALUE	- Peas ( <i>Pisum sativum</i> )	07 08 10 00	
Free	VALUE	- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)	07 08 20 00	
Free	VALUE	- <b>Other leguminous vegetables:</b>		
Free	VALUE	- - - Beans	07 08 90 10	
Free	VALUE	- - - Other	07 08 90 90	
		<b>Other vegetables, fresh or chilled.</b>		07.09
Free	VALUE	- Asparagus	07 09 20 00	
Free	VALUE	- Aubergines (egg-plants)	07 09 30 00	
Free	VALUE	- Celery other than celeriac	07 09 40 00	
		- <b>Mushrooms and truffles:</b>		
Free	VALUE	- - Mushrooms of the genus <i>Agaricus</i>	07 09 51 00	
		- - <b>Other:</b>		
Free	VALUE	- - - Truffles	07 09 59 10	
Free	VALUE	- - - Other	07 09 59 90	
Free	VALUE	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	07 09 60 00	
Free	VALUE	- Spinach, New Zealand spinach and orache spinach (garden spinach)	07 09 70 00	
		- <b>Other:</b>		
Free	VALUE	- - Globe artichokes	07 09 91 00	
Free	VALUE	- - Olives	07 09 92 00	
Free	VALUE	- - Pumpkins, squash and gourds ( <i>Cucurbita</i> spp.)	07 09 93 00	
		- - <b>Other:</b>		
Free	VALUE	- - - Marrow	07 09 99 10	
Free	VALUE	- - - Okra	07 09 99 20	
Free	VALUE	- - - Parsley	07 09 99 30	
Free	VALUE	- - - Coriander	07 09 99 40	
Free	VALUE	- - - Other	07 09 99 90	
		<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>		07.10
5%	VALUE	- Potatoes	07 10 10 00	
		- <b>Leguminous vegetables, shelled or unshelled :</b>		
5%	VALUE	- - Peas ( <i>Pisum sativum</i> )	07 10 21 00	
5%	VALUE	- - Beans ( <i>Vigna</i> spp., <sup>3</sup> <i>Phaseolus</i> spp.)	07 10 22 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Other	07 10 29 00	
5%	VALUE	- Spinach, New Zealand spinach and orache spinach (garden spinach)	07 10 30 00	
5%	VALUE	- Sweet corn	07 10 40 00	
5%	VALUE	- Other vegetables	07 10 80 00	
5%	VALUE	- Mixtures of vegetables	07 10 90 00	
		<b>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>		07.11
5%	VALUE	- Olives	07 11 20 00	
5%	VALUE	- Cucumbers and gherkins	07 11 40 00	
		<b>- Mushrooms and truffles:</b>		
5%	VALUE	- - Mushrooms of the genus <i>Agaricus</i>	07 11 51 00	
5%	VALUE	- - Other	07 11 59 00	
5%	VALUE	- Other vegetables; mixtures of vegetables	07 11 90 00	
		<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>		07.12
5%	VALUE	- Onions	07 12 20 00	
		<b>- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:</b>		
5%	VALUE	- - Mushrooms of the genus <i>Agaricus</i>	07 12 31 00	
5%	VALUE	- - Wood ears ( <i>Auricularia spp.</i> )	07 12 32 00	
5%	VALUE	- - Jelly fungi ( <i>Tremella spp.</i> )	07 12 33 00	
5%	VALUE	- - Other	07 12 39 00	
5%	VALUE	- Other vegetables; mixtures of vegetables	07 12 90 00	
		<b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>		07.13
5%	VALUE	- Peas ( <i>Pisum sativum</i> )	07 13 10 00	
5%	VALUE	- Chickpeas (garbanzos)	07 13 20 00	
		<b>- Beans (<i>Vigna spp.</i>, <i>Phaseolus spp.</i>):</b>		
		<b>- - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:</b>		
Free	VALUE	- - - For sowing	07 13 31 10	
5%	VALUE	- - - For food	07 13 31 20	
		<b>- - Small red (<i>Adzuki</i>) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>):</b>		
Free	VALUE	- - - For sowing	07 13 32 10	
5%	VALUE	- - - For food	07 13 32 20	
		<b>- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):</b>		
Free	VALUE	- - - For sowing	07 13 33 10	
5%	VALUE	- - - For food	07 13 33 20	
		<b>- - Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>):</b>		
5%	VALUE	- - - For sowing	07 13 34 10	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - For food	07 13 34 20	
		- - Cow peas ( <i>Vigna unguiculata</i> ) subterranea):		
5%	VALUE	- - - For sowing	07 13 35 10	
5%	VALUE	- - - For food	07 13 35 20	
5%	VALUE	- - Other	07 13 39 00	
5%	VALUE	- Lentils	07 13 40 00	
5%	VALUE	- Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> )	07 13 50 00	
5%	VALUE	- Pigeon peas ( <i>Cajanus cajan</i> )	07 13 60 00	
		- Other:		
5%	VALUE	- - - Mung	07 13 90 10	
5%	VALUE	- - - Other	07 13 90 90	
		<b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.</b>		<b>07.14</b>
5%	VALUE	- Manioc (cassava)	07 14 10 00	
5%	VALUE	- Sweet potatoes	07 14 20 00	
5%	VALUE	- Yams ( <i>Dioscorea</i> spp.)	07 14 30 00	
5%	VALUE	- Taro ( <i>Colocasia</i> spp.)	07 14 40 00	
5%	VALUE	- Yautia ( <i>Xanthosoma</i> spp.)	07 14 50 00	
		- Other:		
5%	VALUE	- - - Salep	07 14 90 10	
5%	VALUE	- - - Jerusalem artichokes	07 14 90 20	
5%	VALUE	- - - Other	07 14 90 90	

## 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</b>		<b>08.01</b>
		- Coconuts:		



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Desiccated	08 01 11 00	
5%	VALUE	- - In the inner shell (endocarp)	08 01 12 00	
5%	VALUE	- - Other	08 01 19 00	
		<b>- Brazil nuts:</b>		
5%	VALUE	- - In shell	08 01 21 00	
5%	VALUE	- - Shelled	08 01 22 00	
		<b>- Cashew nuts:</b>		
5%	VALUE	- - In shell	08 01 31 00	
5%	VALUE	- - Shelled	08 01 32 00	
		<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>		<b>08.02</b>
		<b>- Almonds:</b>		
5%	VALUE	- - In shell	08 02 11 00	
5%	VALUE	- - Shelled	08 02 12 00	
		<b>- Hazelnuts or filberts (<i>Corylus spp.</i>):</b>		
5%	VALUE	- - In shell	08 02 21 00	
5%	VALUE	- - Shelled	08 02 22 00	
		<b>- Walnuts:</b>		
5%	VALUE	- - In shell	08 02 31 00	
5%	VALUE	- - Shelled	08 02 32 00	
		<b>- Chestnuts (<i>Castanea spp.</i>):</b>		
5%	VALUE	- - In shell	08 02 41 00	
5%	VALUE	- - Shelled	08 02 42 00	
		<b>- Pistachios:</b>		
5%	VALUE	- - In shell	08 02 51 00	
5%	VALUE	- - Shelled	08 02 52 00	
		<b>- Macadamia nuts</b>		
5%	VALUE	- - In shell	08 02 61 00	
5%	VALUE	- - Shelled	08 02 62 00	
		<b>- Kola nuts (<i>Cola spp.</i>):</b>		
5%	VALUE	- - - Cola Acuminata ( <i>sterculia acuminata</i> )	08 02 70 10	
5%	VALUE	- - - Other	08 02 70 90	
5%	VALUE	- Areca nuts	08 02 80 00	
		<b>- Other:</b>		
		<b>- - - Pine nuts:</b>		
5%	VALUE	- - - - In shell	08 02 90 11	
5%	VALUE	- - - - Shelled	08 02 90 12	
5%	VALUE	- - - Green seed (Banak)	08 02 90 20	
		<b>- - - Other:</b>		
5%	VALUE	- - - - In shell	08 02 90 91	
5%	VALUE	- - - - Shelled	08 02 90 92	
		<b>Bananas, including plantains, fresh or dried.</b>		<b>08.03</b>
Free	VALUE	- plantains	08 03 10 00	
Free	VALUE	- Other	08 03 90 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Dates, figs, pineapples, avocedos, guevas, mangoes and mangosteens, fresh or dried.</b>		<b>08.04</b>
		<b>- Dates:</b>		
Free	VALUE	- - - Fresh	08 04 10 10	
		<b>- - - Dried:</b>		
Free	VALUE	- - - - Pressed	08 04 10 21	
Free	VALUE	- - - - Other	08 04 10 29	
		<b>- Figs:</b>		
Free	VALUE	- - - Fresh	08 04 20 10	
Free	VALUE	- - - Dried	08 04 20 20	
Free	VALUE	- Pineapples	08 04 30 00	
Free	VALUE	- Avocados	08 04 40 00	
		<b>- Guavas, mangoes and mangosteens:</b>		
Free	VALUE	- - - Guavas	08 04 50 10	
Free	VALUE	- - - Mangoes	08 04 50 20	
Free	VALUE	- - - Mangosteens	08 04 50 30	
		<b>Citrus fruit, fresh or dried.</b>		<b>08.05</b>
Free	VALUE	- Oranges	08 05 10 00	
		<b>- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids</b>		
Free	VALUE	-- Mandarins (including tangerines and satsumas)	08 05 21 00	
Free	VALUE	-- Clementines	08 05 22 00	
Free	VALUE	-- Other	08 05 29 00	
Free	VALUE	- Grapefruit, including pomelos	08 05 40 00	
		<b>- Lemons (<i>Citrus limon</i>, <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>, <i>Citrus latifolia</i>):</b>		
Free	VALUE	- - - Fresh	08 05 50 10	
Free	VALUE	- - - Dried	08 05 50 20	
Free	VALUE	- Other	08 05 90 00	
		<b>Grapes, fresh or dried.</b>		<b>08.06</b>
Free	VALUE	- Fresh	08 06 10 00	
Free	VALUE	- Dried	08 06 20 00	
		<b>Melons (including watermelons) and papaws (papayas), fresh.</b>		<b>08.07</b>
		<b>- Melons (including watermelons):</b>		
Free	VALUE	- - Watermelons	08 07 11 00	
		<b>- - Other:</b>		
Free	VALUE	- - - Melon (muskmelon)	08 07 19 10	
Free	VALUE	- - - Other	08 07 19 90	
Free	VALUE	- Papaws (papayas)	08 07 20 00	
		<b>Apples, pears and quinces, fresh.</b>		<b>08.08</b>
Free	VALUE	- Apples	08 08 10 00	
Free	VALUE	- Pears	08 08 30 00	
Free	VALUE	- Quinces	08 08 40 00	
		<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>		<b>08.09</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	- Apricots	08 09 10 00	
		<b>- Cherries:</b>		
Free	VALUE	- - Sour cherries (Prunus cerasus)	08 09 21 00	
Free	VALUE	- - Other	08 09 29 00	
Free	VALUE	- Peaches, including nectarines	08 09 30 00	
Free	VALUE	- Plums and sloes	08 09 40 00	
		<b>Other fruit, fresh.</b>		<b>08.10</b>
Free	VALUE	- Strawberries	08 10 10 00	
Free	VALUE	- Raspberries, blackberries, mulberries and loganberries	08 10 20 00	
Free	VALUE	- Black, white or red currants and gooseberries	08 10 30 00	
Free	VALUE	- Cranberries, bilberries and other fruits of the genus Vaccinium	08 10 40 00	
Free	VALUE	- Kiwifruit	08 10 50 00	
Free	VALUE	- Durians	08 10 60 00	
Free	VALUE	- Persimmons	08 10 70 00	
		<b>- Other:</b>		
Free	VALUE	- - - Pomegranates	08 10 90 10	
Free	VALUE	- - - Medlar	08 10 90 20	
Free	VALUE	- - - Prickly pear	08 10 90 30	
Free	VALUE	- - - Other	08 10 90 90	
		<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>		<b>08.11</b>
5%	VALUE	- Strawberries	08 11 10 00	
5%	VALUE	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	08 11 20 00	
5%	VALUE	- Other	08 11 90 00	
		<b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</b>		<b>08.12</b>
5%	VALUE	- Cherries	08 12 10 00	
5%	VALUE	- Other	08 12 90 00	
		<b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.</b>		<b>08.13</b>
5%	VALUE	- Apricots	08 13 10 00	
5%	VALUE	- Prunes	08 13 20 00	
5%	VALUE	- Apples	08 13 30 00	
		<b>- Other fruit:</b>		
5%	VALUE	- - - Cherries	08 13 40 10	
5%	VALUE	- - - Tamarind	08 13 40 20	
5%	VALUE	- - - Pears	08 13 40 30	
5%	VALUE	- - - Other	08 13 40 90	
5%	VALUE	- Mixtures of nuts or dried fruits of this Chapter	08 13 50 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	Peel of citrus fruit or melons (including watermelons), fresh,frozen, dried or provisionally preserved in brine. in sulphur water or in other preservative solutions.	08 14 00 00	08.14

### Chapter 9

### Coffee, tea, mate and spices

#### Notes.

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

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

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

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification

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

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>		<b>09.01</b>
		<b>- Coffee, not roasted:</b>		
Free	VALUE	- - Not decaffeinated	09 01 11 00	
Free	VALUE	- - Decaffeinated	09 01 12 00	
		<b>- Coffee roasted:</b>		
Free	VALUE	- - Not decaffeinated	09 01 21 00	
Free	VALUE	- - Decaffeinated	09 01 22 00	
Free	VALUE	- Other	09 01 90 00	
		<b>Tea, whether or not flavoured.</b>		<b>09.02</b>
Free	VALUE	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	09 02 10 00	
Free	VALUE	- Other green tea (not fermented)	09 02 20 00	
		<b>- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg :</b>		
Free	VALUE	- - - Tea bag not exceeding 3 g	09 02 30 10	
Free	VALUE	- - - Other	09 02 30 90	
Free	VALUE	- Other black tea (fermented) and other partly fermented tea	09 02 40 00	
5%	VALUE	<b>Mate.</b>	09 03 00 00	<b>09.03</b>
		<b>Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .</b>		<b>09.04</b>
		<b>- Pepper:</b>		
5%	VALUE	- - Neither crushed nor ground	09 04 11 00	
5%	VALUE	- - Crushed or ground	09 04 12 00	
		<b>- Fruit of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :</b>		
5%	VALUE	- - Neither crushed nor ground:	09 04 21 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Crushed or ground	09 04 22 00	
		<b>Vanilla.</b>		09.05
5%	VALUE	- Neither crushed nor ground:	09 05 10 00	
5%	VALUE	- Crushed or ground	09 05 20 00	
		<b>Cinnamon and cinnamon-tree flowers.</b>		09.06
		- Neither crushed nor ground:		
5%	VALUE	- - Cinnamon ( <i>Cinnamomum zeylanicum Blume</i> )	09 06 11 00	
5%	VALUE	- - Other	09 06 19 00	
5%	VALUE	- Crushed or ground	09 06 20 00	
		<b>Cloves (whole fruit, cloves and stems).</b>		09.07
5%	VALUE	- Neither crushed nor ground:	09 07 10 00	
5%	VALUE	- Crushed or ground	09 07 20 00	
		<b>Nutmeg, mace and cardamoms.</b>		09.08
		- Nutmeg		
5%	VALUE	- - Neither crushed nor ground:	09 08 11 00	
5%	VALUE	- - Crushed or ground	09 08 12 00	
		- Mace :		
<b>PROHIBITED ممنوع استيراد</b>		- - Neither crushed nor ground.	09 08 21 00	
<b>PROHIBITED ممنوع استيراد</b>		- - Crushed or ground	09 08 22 00	
		- Cardamoms:		
Free	VALUE	- - Neither crushed nor ground:	09 08 31 00	
Free	VALUE	- - Crushed or ground	09 08 32 00	
		<b>Seeds of anise, badian, fennel, coriander, cumin or csraway; juniper berries.</b>		09.09
		- Seeds of coriander :		
5%	VALUE	- - Neither crushed nor ground:	09 09 21 00	
5%	VALUE	- - Crushed or ground	09 09 22 00	
		- Seeds of cumin :		
5%	VALUE	- - Neither crushed nor ground:	09 09 31 00	
5%	VALUE	- - Crushed or ground	09 09 32 00	
		- Seeds of anise, badian, caraway or fennel; juniper berries :		
5%	VALUE	- - Neither crushed nor ground:	09 09 61 00	
5%	VALUE	- - Crushed or ground	09 09 62 00	
		<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>		09.10
		- Ginger:		
5%	VALUE	- - Neither crushed nor ground:	09 10 11 00	
5%	VALUE	- - Crushed or ground	09 10 12 00	
5%	VALUE	- Saffron	09 10 20 00	
		- Turmeric (curcuma) :		
5%	VALUE	- - - Neither crushed nor ground:	09 10 30 10	
5%	VALUE	- - - Crushed or ground	09 10 30 20	
		- Other spices:		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Mixtures referred to in Note 1 (b) to this Chapter	09 10 91 00	
		- - Other:		
5%	VALUE	- - - Fenugreek	09 10 99 10	
5%	VALUE	- - - Thyme and bay leaves	09 10 99 20	
5%	VALUE	- - - Curry	09 10 99 30	
5%	VALUE	- - - Other	09 10 99 90	

## 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Wheat and meslin.</b>		<b>10.01</b>
		- Durum wheat :		
Free	VALUE	- - Seed	10 01 11 00	
Free	VALUE	- - Other	10 01 19 00	
		- Other:		
Free	VALUE	- - Seed	10 01 91 00	
		- - Other:		
Free	VALUE	- - - Normal wheat	10 01 99 10	
Free	VALUE	- - - Thin wheat	10 01 99 20	
Free	VALUE	- - - Meslin	10 01 99 30	
		<b>Rye:</b>		<b>10.02</b>
5%	VALUE	- Seed	10 02 10 00	
5%	VALUE	- Other	10 02 90 00	
		<b>Barley:</b>		<b>10.03</b>
Free	VALUE	- Seed	10 03 10 00	
Free	VALUE	- Other	10 03 90 00	
		<b>Oats:</b>		<b>10.04</b>
Free	VALUE	- Seed	10 04 10 00	
		- Other:		
Free	VALUE	- - - Grey oats ( or black)	10 04 90 10	
Free	VALUE	- - - White oats ( or yellow )	10 04 90 20	
		<b>Maize (corn).</b>		<b>10.05</b>
Free	VALUE	- Seed	10 05 10 00	
		- Other:		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	- - - Golden corn	10 05 90 10	
Free	VALUE	- - - White corn	10 05 90 20	
Free	VALUE	- - - Brown corn	10 05 90 30	
Free	VALUE	- - - Other	10 05 90 90	
		<b>Rice.</b>		<b>10.06</b>
Free	VALUE	- Rice in the husk (paddy or rough)	10 06 10 00	
Free	VALUE	- Husked (brown) rice	10 06 20 00	
Free	VALUE	- Semi-milled or wholly milled rice, whether or not polished or glazed	10 06 30 00	
Free	VALUE	- Broken rice	10 06 40 00	
		<b>Grain sorghum :</b>		<b>10.07</b>
5%	VALUE	- Seed	10 07 10 00	
5%	VALUE	- Other	10 07 90 00	
		<b>Buckwheat, millet and canary seeds; other cereals.</b>		<b>10.08</b>
Free	VALUE	- Buckwheat	10 08 10 00	
		<b>- Millet :</b>		
Free	VALUE	- - Seed	10 08 21 00	
Free	VALUE	- - Other	10 08 29 00	
Free	VALUE	- Canary seeds	10 08 30 00	
Free	VALUE	- Fonio (Digitaria spp.)	10 08 40 00	
Free	VALUE	- Quinoa (Chenopodium quinoa)	10 08 50 00	
Free	VALUE	- Triticale	10 08 60 00	
Free	VALUE	- Other cereals	10 08 90 00	

### 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

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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Otherwise, they fall in heading 11.03 or 11.04.

نسبة المرور من منخل ذي عيون من مقاس Rate of passage through a sieve with an aperture of		نسبة الرماد Ash content	الحبوب Cereal
500 مايكرومتر (مايكرون) micrometres) microns)	315 مايكرومتر (مايكرون) micrometres) microns)		
(5)	(4)	(3)	(1)
—	80%	2.5 %	Wheat and rye حنطة وشيلم
—	80 %	3 %	Barley شعير
—	80 %	5 %	Oats شوفان
90 %	—	2 %	Maize (corn ذرة وحبوب السورغوم and grain sorghum (
—	80 %	1.6 %	Rice أرز
—	80 %	4 %	Buckwheat حنطة سوداء

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

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

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

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Wheat or meslin flour.</b>		<b>11.01</b>
Free	VALUE	- - - Wheat flour	11 01 00 10	
Free	VALUE	- - - Flour of mixed wheat and rye	11 01 00 20	
		<b>Cereal flours other than of wheat or meslin.</b>		<b>11.02</b>
Free	VALUE	- Maize (corn) flour	11 02 20 00	
		<b>- Other:</b>		
Free	VALUE	- - - Barley flour	11 02 90 10	
Free	VALUE	- - - Oats flour	11 02 90 20	
Free	VALUE	- - - Grain sorghum flour	11 02 90 30	
Free	VALUE	- - - Buckwheat flour	11 02 90 40	
Free	VALUE	- - - Millet flour	11 02 90 50	
Free	VALUE	- - - Rice flour	11 02 90 60	
Free	VALUE	- - - Other	11 02 90 90	
		<b>Cereal groats, meal and pellets.</b>		<b>11.03</b>
		<b>- Groats and meal:</b>		



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		- - Of wheat:		
Free	VALUE	- - - Groats	11 03 11 10	
Free	VALUE	- - - Meal	11 03 11 20	
		- - Of maize (corn):		
Free	VALUE	- - - Groats	11 03 13 10	
Free	VALUE	- - - Cereal	11 03 13 20	
		- - Of other cereals:		
Free	VALUE	- - - Of barley	11 03 19 10	
Free	VALUE	- - - Of grain sorghum	11 03 19 20	
Free	VALUE	- - - Of rye	11 03 19 30	
Free	VALUE	- - - Of buckwheat	11 03 19 40	
Free	VALUE	- - - Of millet	11 03 19 50	
Free	VALUE	- - - Of other creals	11 03 19 90	
Free	VALUE	- Pellets	11 03 20 00	
		<b>Cereal grains otherwise worked (for example, hulled, rolled,flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b>		11.04
		- Rolled or flaked grains:		
5%	VALUE	- - Of oats	11 04 12 00	
		- - Of other cereals:		
5%	VALUE	- - - Of wheat	11 04 19 10	
5%	VALUE	- - - Of rye	11 04 19 20	
5%	VALUE	- - - Of buckwheat	11 04 19 30	
5%	VALUE	- - - Of millet	11 04 19 40	
5%	VALUE	- - - Of grain sorghum	11 04 19 50	
5%	VALUE	- - - Of maize (corn)	11 04 19 60	
5%	VALUE	- - - Of other cereals	11 04 19 90	
		- Other worked grains (for example, hulled, pearled, sliced or kibbled):		
5%	VALUE	- - Of oats	11 04 22 00	
5%	VALUE	- - Of maize (corn)	11 04 23 00	
		- - Of other cereals:		
5%	VALUE	- - - Of wheat	11 04 29 10	
5%	VALUE	- - - Of rye	11 04 29 20	
5%	VALUE	- - - Of buckwheat	11 04 29 30	
5%	VALUE	- - - Of millet	11 04 29 40	
5%	VALUE	- - - Of grain sorghum	11 04 29 50	
5%	VALUE	- - - Of other cereals	11 04 29 90	
5%	VALUE	- Germ of cereals, whole, rolled, flaked or ground	11 04 30 00	
		<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>		11.05
		- Flour, meal and powder:		
5%	VALUE	- - - Flour	11 05 10 10	
5%	VALUE	- - - Meal	11 05 10 20	
5%	VALUE	- - - Powders	11 05 10 30	
5%	VALUE	- Flakes, granules and pellets	11 05 20 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.</b>		<b>11.06</b>
		<b>- Of the dried leguminous vegetables of heading 07.13:</b>		
		<b>--- Flour:</b>		
5%	VALUE	---- Of peas	11 06 10 11	
5%	VALUE	---- Of chick peas	11 06 10 12	
5%	VALUE	---- Of string beans	11 06 10 13	
5%	VALUE	---- Of haricot beans	11 06 10 14	
5%	VALUE	---- Of lentils	11 06 10 15	
5%	VALUE	---- Of kidney beans	11 06 10 16	
5%	VALUE	---- Other	11 06 10 19	
		<b>--- Meal:</b>		
5%	VALUE	---- Of peas	11 06 10 21	
5%	VALUE	---- Of chick peas	11 06 10 22	
5%	VALUE	---- Of string beans	11 06 10 23	
5%	VALUE	---- Of haricot beans	11 06 10 24	
5%	VALUE	---- Of lentils	11 06 10 25	
5%	VALUE	---- Of kidney beans	11 06 10 26	
5%	VALUE	---- Other	11 06 10 29	
		<b>- Of sago or of roots or tubers of heading no. 07.14:</b>		
5%	VALUE	--- Flour of sago	11 06 20 10	
5%	VALUE	--- Meal of sago	11 06 20 20	
		<b>--- Flour of root and tubers:</b>		
5%	VALUE	---- Manioc	11 06 20 31	
5%	VALUE	---- Arrowroot	11 06 20 32	
5%	VALUE	---- Of salep	11 06 20 33	
5%	VALUE	---- Of jerusalem artichokes	11 06 20 34	
5%	VALUE	---- Of sweet potatoes	11 06 20 35	
5%	VALUE	---- Flour of other roots and tubers	11 06 20 39	
		<b>- Of the products of Chapter 8:</b>		
5%	VALUE	--- Of chestnuts	11 06 30 10	
5%	VALUE	--- Of almonds	11 06 30 20	
5%	VALUE	--- Of dates	11 06 30 30	
5%	VALUE	--- Of bananas	11 06 30 40	
5%	VALUE	--- Of coconuts	11 06 30 50	
5%	VALUE	--- Of tamarind	11 06 30 60	
5%	VALUE	--- Of fruit peels	11 06 30 70	
5%	VALUE	--- Of lemon	11 06 30 80	
5%	VALUE	--- Other	11 06 30 90	
		<b>Malt, whether or not roasted.</b>		<b>11.07</b>
5%	VALUE	- Not roasted	11 07 10 00	
5%	VALUE	- Roasted	11 07 20 00	
		<b>Starches; inulin.</b>		<b>11.08</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Starches:</b>		
5%	VALUE	- - Wheat starch	11 08 11 00	
5%	VALUE	- - Maize (corn) starch	11 08 12 00	
5%	VALUE	- - Potato starch	11 08 13 00	
5%	VALUE	- - Manioc (cassava) starch	11 08 14 00	
		<b>- - Other starches:</b>		
5%	VALUE	- - - Rice starch	11 08 19 10	
5%	VALUE	- - - Arrowroot starch	11 08 19 20	
5%	VALUE	- - - Sago starch	11 08 19 30	
5%	VALUE	- - - Other starches	11 08 19 90	
5%	VALUE	- Inulin	11 08 20 00	
5%	VALUE	<b>Wheat gluten, whether or not dried.</b>	11 09 00 00	11.09

### 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 (

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 heading Nos. 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.

Suppheding note:

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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1- For the purposes of subhding 1205.10, the expression low erucic acid rape or coza seeds means rapo 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Soya beans, whether or not broken.</b>		<b>12.01</b>
Free	VALUE	- seeds	12 01 10 00	
		- Other:		
Free	VALUE		12 01 90 10	
Free	VALUE		12 01 90 20	
		<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>		<b>12.02</b>
5%	VALUE	- seeds	12 02 30 00	
		Other :		
5%	VALUE	- - In shell	12 02 41 00	
5%	VALUE	- - Shelled, whether or not broken	12 02 42 00	
5%	VALUE	<b>Copra.</b>	12 03 00 00	<b>12.03</b>
5%	VALUE	<b>Linseed, whether or not broken.</b>	12 04 00 00	<b>12.04</b>
		<b>Rape or colza seeds, whether or not broken.</b>		<b>12.05</b>
5%	VALUE	- Low erucic acid rape or colza seeds	12 05 10 00	
5%	VALUE	- Other	12 05 90 00	
5%	VALUE	<b>Sunflower seeds, whether or not broken.</b>	12 06 00 00	<b>12.06</b>
		<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>		<b>12.07</b>
5%	VALUE	- Palm nuts and kernnels	12 07 10 00	
		- Cotton seeds:		
5%	VALUE	- - Seeds	12 07 21 00	
5%	VALUE	- - Other	12 07 29 00	
5%	VALUE	- Castor oil seeds	12 07 30 00	
5%	VALUE	- Sesamum seeds	12 07 40 00	
5%	VALUE	- Mustard seeds	12 07 50 00	
5%	VALUE	- Safflower (Carthamus tinctorius) seeds	12 07 60 00	
5%	VALUE	- Melon seeds	12 07 70 00	
		- Other:		
<b>PROHIBITED ممنوع استيراد</b>		- - Poppy seeds	12 07 91 00	
		- - Other:		
<b>PROHIBITED ممنوع استيراد</b>		- - - Poppy	12 07 99 10	
<b>PROHIBITED ممنوع استيراد</b>		- - - Hemp seeds	12 07 99 20	
5%	VALUE	- - - Other	12 07 99 90	
		<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b>		<b>12.08</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Of soya beans	12 08 10 00	
5%	VALUE	- Other	12 08 90 00	
		<b>Seeds, fruit and spores, of a kind used for sowing.</b>		12.09
Free	VALUE	- Sugar beet seed	12 09 10 00	
		- Seeds of forage plants:		
Free	VALUE	- - Lucerne (alfalfa) seeds	12 09 21 00	
Free	VALUE	- - Clover ( <i>Trifolium spp.</i> ) seeds	12 09 22 00	
Free	VALUE	- - Fescue seeds	12 09 23 00	
Free	VALUE	- - Kentucky blue grass ( <i>Poa pratensis L.</i> ) seeds	12 09 24 00	
Free	VALUE	- - Rye grass ( <i>Lolium multiflorum Lam., Lolium perenne L.</i> ) seeds	12 09 25 00	
		- - <b>Other:</b>		
Free	VALUE	- - - Lupines	12 09 29 10	
Free	VALUE	- - - Other	12 09 29 90	
Free	VALUE	- Seeds of herbaceous plants cultivated principally for their flowers	12 09 30 00	
		- <b>Other:</b>		
		- - <b>Vegetable seeds:</b>		
Free	VALUE	- - - Tomato seeds	12 09 91 10	
Free	VALUE	- - - Leeks seeds	12 09 91 20	
Free	VALUE	- - - Radish seeds	12 09 91 30	
Free	VALUE	- - - Carrot seeds	12 09 91 40	
Free	VALUE	- - - Cucumber seeds	12 09 91 50	
Free	VALUE	- - - Marrow seeds	12 09 91 60	
Free	VALUE	- - - Pumpkin seeds	12 09 91 70	
Free	VALUE	- - - Eggplant seeds	12 09 91 80	
		- - - <b>Other:</b>		
Free	VALUE	- - - - Lettuce seeds	12 09 91 91	
Free	VALUE	- - - - Cress seeds	12 09 91 92	
Free	VALUE	- - - - Pepper seeds (of the genus <i>Capsicum</i> or <i>Pimenta</i> )	12 09 91 93	
Free	VALUE	- - - - Other	12 09 91 99	
Free	VALUE	- - Other	12 09 99 00	
		<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>		12.10
5%	VALUE	- Hop cones, neither ground nor powdered nor in the form of pellets	12 10 10 00	
5%	VALUE	- Hop cones, ground, powdered or in the form of pellets; lupulin	12 10 20 00	
		<b>Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered .</b>		12.11
5%	VALUE	- Ginseng roots	12 11 20 00	
PROHIBITED ممنوع استيراد		- Coca leaf	12 11 30 00	
PROHIBITED ممنوع استيراد		- Poppy straw	12 11 40 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Ephedra	12 11 50 00	
		- Other:		
5%	VALUE	- - - Black cumin	12 11 90 10	
<b>PROHIBITED</b> ممنوع استيراد		- - - Black poppy	12 11 90 20	
5%	VALUE	- - - Chips and pieces of aloeswood, and other aromatic woods	12 11 90 30	
5%	VALUE	- - - Mint	12 11 90 40	
5%	VALUE	- - - Desert flower	12 11 90 50	
<b>PROHIBITED</b> ممنوع استيراد		- - - Cannabis sativa	12 11 90 60	
5%	VALUE	- - - Arak roots for tooth cleaning (suwak)	12 11 90 70	
5%	VALUE	--- Indian betel leaves	12 11 90 80	
5%	VALUE	- - - Other	12 11 90 90	
		<b>Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.</b>		12.12
		- Seaweeds and other algae:		
5%	VALUE	- - Fit for human consumption	12 12 21 00	
5%	VALUE	- - Other	12 12 29 00	
		- Other:		
5%	VALUE	- - Sugar beet	12 12 91 00	
5%	VALUE	- - Locust beans (carob)	12 12 92 00	
5%	VALUE	- - Sugar cane	12 12 93 00	
5%	VALUE	- - Chicory roots	12 12 94 00	
		- - Other:		
5%	VALUE	- - - Melon seeds	12 12 99 10	
5%	VALUE	- - - Pumpkin and marrow seeds	12 12 99 40	
5%	VALUE	- - - Apricot, peach or plum stones and kernels	12 12 99 50	
5%	VALUE	- - - Other	12 12 99 90	
		<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</b>		12.13
Free	VALUE	- - - Hay	12 13 00 10	
Free	VALUE	- - - Other	12 13 00 90	
		<b>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.</b>		12.14
Free	VALUE	- Lucerne (alfalfa) meal and pellets	12 14 10 00	
		- Other:		
Free	VALUE	- - - Lupine	12 14 90 10	
Free	VALUE	- - - Vetches	12 14 90 20	
Free	VALUE	- - - Other	12 14 90 90	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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### Chapter 13

#### Lac; gums, resins and other vegetable saps and extracts

##### Note.

I.- 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 mate (heading 21.01 );
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39)
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).</b>		<b>13.01</b>
<b>5%</b>	<b>VALUE</b>	- Gum arabic	<b>13 01 20 00</b>	
		<b>- Other:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Tragacanth	<b>13 01 90 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Mastic	<b>13 01 90 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Benzoin	<b>13 01 90 30</b>	
<b>5%</b>	<b>VALUE</b>	- - - Asafetida	<b>13 01 90 40</b>	
<b>5%</b>	<b>VALUE</b>	- - - Myrrh	<b>13 01 90 50</b>	
<b>5%</b>	<b>VALUE</b>	- - - Olibanum	<b>13 01 90 60</b>	
<b>5%</b>	<b>VALUE</b>	- - - Frankincense	<b>13 01 90 70</b>	
<b>5%</b>	<b>VALUE</b>	- - - Storax	<b>13 01 90 80</b>	
		<b>- - - Other:</b>		
<b>5%</b>	<b>VALUE</b>	- - - - Gum resins	<b>13 01 90 91</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Oleoresins	<b>13 01 90 92</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Balsams	<b>13 01 90 93</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Other	<b>13 01 90 99</b>	
		<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>		<b>13.02</b>
		<b>- Vegetable saps and extracts:</b>		
<b>PROHIBITED ممنوع استيرادہ</b>		- - Opium	<b>13 02 11 00</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Of liquorice	13 02 12 00	
5%	VALUE	- - Of hops	13 02 13 00	
5%	VALUE	-- Of ephedra	13 02 14 00	
		- - Other:		
<b>PROHIBITED</b> ممنوع استيراد		- - - Hashish	13 02 19 10	
5%	VALUE	- - - Ginseng extract	13 02 19 20	
5%	VALUE	- - - Tahinah (sesame sap)	13 02 19 30	
5%	VALUE	- - - Aloes	13 02 19 40	
5%	VALUE	- - - Myrrh	13 02 19 50	
5%	VALUE	- - - Mannite	13 02 19 60	
5%	VALUE	- - - Other medical extracts	13 02 19 70	
5%	VALUE	- - - Other	13 02 19 90	
5%	VALUE	- Pectic substances, pectinates and pectates	13 02 20 00	
		<b>- Mucilages and thickeners, whether or not modified, derived from vegetable products:</b>		
5%	VALUE	- - Agar-agar	13 02 31 00	
5%	VALUE	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	13 02 32 00	
5%	VALUE	- - Other	13 02 39 00	

#### 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

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).

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).</b>		<b>14.01</b>
5%	VALUE	- Bamboos	14 01 10 00	
5%	VALUE	- Rattans	14 01 20 00	
		- Other:		
5%	VALUE	- - - Osier	14 01 90 10	
5%	VALUE	- - - Reeds	14 01 90 20	
5%	VALUE	- - - Other	14 01 90 90	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Deleted</b>		<b>14.02</b>
		<b>Deleted</b>		<b>14.03</b>
		<b>- Vegetable products not elsewhere specified or included.</b>		<b>14.04</b>
<b>5%</b>	<b>VALUE</b>	- Cotton linters	<b>14 04 20 00</b>	
		<b>- Other:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Hard seeds, pips, Hulls and nuts for carving, of a kind used in manufacture of buttons, beads, rosaries . . etc.	<b>14 04 90 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Henna	<b>14 04 90 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>14 04 90 90</b>	

### Section 3

## 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.

I.- 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 (hesding No. 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 undenaturcd 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 headings 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 .

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>		<b>15.01</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
	special goods سلع خاصة	- Lard	15 01 10 00	
	special goods سلع خاصة	- Other pig fat	15 01 20 00	
5%	VALUE	- Other	15 01 90 00	
		<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>		15.02
5%	VALUE	- Tallow	15 02 10 00	
5%	VALUE	- Other	15 02 90 00	
		<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>		15.03
		- - - Oleostearin:		
	special goods سلع خاصة	- - - - Of pig	15 03 00 11	
5%	VALUE	- - - - Other	15 03 00 19	
		- - - Oleomargarine:		
	special goods سلع خاصة	- - - - Of pig	15 03 00 21	
5%	VALUE	- - - - Other	15 03 00 29	
		- - - Other:		
	special goods سلع خاصة	- - - - Of pig	15 03 00 91	
5%	VALUE	- - - - Other	15 03 00 99	
		<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</b>		15.04
5%	VALUE	- Fish-liver oils and their fractions	15 04 10 00	
5%	VALUE	- Fats and oils and their fractions, of fish, other than liver oils	15 04 20 00	
5%	VALUE	- Fats and oils and their fractions, of marine mammals	15 04 30 00	
5%	VALUE	<b>Wool grease and fatty substances derived therefrom (including lanolin).</b>	15 05 00 00	15.05
5%	VALUE	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>	15 06 00 00	15.06
		<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified .</b>		15.07
5%	VALUE	- Crude oil, whether or not degummed	15 07 10 00	
5%	VALUE	- Other	15 07 90 00	
		<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>		15.08
5%	VALUE	- Crude oil	15 08 10 00	
5%	VALUE	- Other	15 08 90 00	
		<b>Olive oil and its fractioas, whether or not refined, but not chemically modified.</b>		15.09
5%	VALUE	- Virgin	15 09 10 00	
5%	VALUE	- Other	15 09 90 00	
5%	VALUE	<b>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09 .</b>	15 10 00 00	15.10
		<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>		15.11

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Crude oil	15 11 10 00	
5%	VALUE	- Other	15 11 90 00	
		<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>		15.12
		<b>- Sunflower-seed or safflower oil and fractions thereof:</b>		
5%	VALUE	- - Crude oil	15 12 11 00	
5%	VALUE	- - Other	15 12 19 00	
		<b>- Cotton-seed oil and its fractions:</b>		
5%	VALUE	- - Crude oil, whether or not gossypol has been removed	15 12 21 00	
5%	VALUE	- - Other	15 12 29 00	
		<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>		15.13
		<b>- Coconut (copra) oil and its fractions:</b>		
5%	VALUE	- - Crude oil	15 13 11 00	
5%	VALUE	- - Other	15 13 19 00	
		<b>- Palm kernel or babassu oil and fractions thereof:</b>		
5%	VALUE	- - Crude oil	15 13 21 00	
5%	VALUE	- - Other	15 13 29 00	
		<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>		15.14
		<b>- Low erucic acid rape or colza oil and its fractions:</b>		
5%	VALUE	- - Crude oil	15 14 11 00	
5%	VALUE	- - Other	15 14 19 00	
		<b>- Other:</b>		
5%	VALUE	- - Crude oil	15 14 91 00	
5%	VALUE	- - Other	15 14 99 00	
		<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>		15.15
		<b>- Linseed oil and its fractions:</b>		
5%	VALUE	- - Crude oil	15 15 11 00	
5%	VALUE	- - Other	15 15 19 00	
		<b>- Maize (corn) oil and its fractions:</b>		
5%	VALUE	- - Crude oil	15 15 21 00	
5%	VALUE	- - Other	15 15 29 00	
5%	VALUE	- Castor oil and its fractions	15 15 30 00	
5%	VALUE	- Sesame oil and its fractions	15 15 50 00	
5%	VALUE	- Other	15 15 90 00	
		<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>		15.16
5%	VALUE	- Animal fats and oils and their fractions	15 16 10 00	
5%	VALUE	- Vegetable fats and oils and their fractions	15 16 20 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.</b>		<b>15.17</b>
		<b>- Margarine, excluding liquid margarine:</b>		
5%	VALUE	- - - Of animals origin	15 17 10 10	
5%	VALUE	- - - Of vegetable origin	15 17 10 20	
5%	VALUE	- - - Other	15 17 10 90	
		<b>- Other:</b>		
5%	VALUE	- - - Liquid margarine	15 17 90 10	
5%	VALUE	- - - Other	15 17 90 90	
5%	VALUE	<b>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.</b>		<b>15.18</b>
		<b>- - - Of animal origin:</b>		
<b>special goods</b> سلع خاصة		- - - - Of pig	15 18 00 11	
5%	VALUE	- - - - Other	15 18 00 19	
5%	VALUE	- - - Of vegetable origin	15 18 00 20	
5%	VALUE	- - - Other	15 18 00 90	
		<b>Deleted</b>		<b>15.19</b>
		<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>		<b>15.20</b>
5%	VALUE	- - - Crude glycerol	15 20 00 10	
5%	VALUE	- - - Glycerol waters and glycerol lyes	15 20 00 20	
		<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b>		<b>15.21</b>
5%	VALUE	- Vegetable waxes	15 21 10 00	
		<b>- Other:</b>		
5%	VALUE	- - - Spermaceti, crude, pressed or refined, or coloured	15 21 90 10	
5%	VALUE	- - - Beeswax, whether or not coloured	15 21 90 20	
5%	VALUE	- - - Other insect waxes, whether or not coloured	15 21 90 40	
		<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>		<b>15.22</b>
5%	VALUE	- - - Degras (fish oil treated with nitric acid)	15 22 00 10	
5%	VALUE	- - - Residues resulting from the treatment of fatty substances or animal or vegetable	15 22 00 20	

#### Section 4

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

Note.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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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

#### 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 infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g .For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheading 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</b>		<b>16.01</b>
<b>special goods</b> سلع خاصة		- - - Of swine or animal blood	<b>16 01 00 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Of bovine animals	<b>16 01 00 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Of poultry	<b>16 01 00 30</b>	
<b>5%</b>	<b>VALUE</b>	- - - other	<b>16 01 00 90</b>	
		<b>Other prepared or preserved meat, meat offal or blood.</b>		<b>16.02</b>
		<b>- Homogenised preparations:</b>		
<b>5%</b>	<b>VALUE</b>	- - - As food suitable for infants or young children	<b>16 02 10 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>16 02 10 90</b>	
<b>5%</b>	<b>VALUE</b>	- Of liver of any animal	<b>16 02 20 00</b>	
		<b>- Of poultry of heading 01.05:</b>		
<b>5%</b>	<b>VALUE</b>	- - Of turkeys	<b>16 02 31 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Of fowls of the species <i>Gallus domesticus</i>	<b>16 02 32 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>16 02 39 00</b>	
		<b>- Of swine:</b>		
<b>special goods</b> سلع خاصة		- - Hams and cuts thereof	<b>16 02 41 00</b>	
<b>special goods</b> سلع خاصة		- - Shoulders and cuts thereof	<b>16 02 42 00</b>	
<b>special goods</b> سلع خاصة		- - Other, including mixtures	<b>16 02 49 00</b>	
		<b>- Of bovine animals:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Pastrami (spiced, dried and prepared meat)	<b>16 02 50 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other (canned or the like)	<b>16 02 50 90</b>	
		<b>- Other, including preparations of blood of any animal:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Food preparation containing more than 20% by weight of meat (ready-made meals)	<b>16 02 90 10</b>	
		<b>- - - Offal and limb of animals:</b>		
<b>5%</b>	<b>VALUE</b>	- - - - Tongues	<b>16 02 90 21</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Other (except livers)	<b>16 02 90 29</b>	
<b>special goods</b> سلع خاصة		- - - Preparations of animal blood	<b>16 02 90 30</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>16 02 90 90</b>	
<b>5%</b>	<b>VALUE</b>	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>		<b>16.03</b>
<b>5%</b>	<b>VALUE</b>	- - - Meat extracts and meat juices	<b>16 03 00 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Extracts and juices of fish, crustaceans molluscs or other aquatic invertebrates	<b>16 03 00 20</b>	
		<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>		<b>16.04</b>
		<b>- Fish, whole or in pieces, but not minced:</b>		
<b>5%</b>	<b>VALUE</b>	- - Salmon	<b>16 04 11 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Herrings	<b>16 04 12 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Sardines, sardinella and brisling or sprats	<b>16 04 13 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Tunas, skipjack and bonito ( <i>Sarda spp.</i> )	<b>16 04 14 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Mackerel	<b>16 04 15 00</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Anchovies	16 04 16 00	
5%	VALUE	- - Eels	16 04 17 00	
5%	VALUE	- - Shark fins	16 04 18 00	
5%	VALUE	- - Other	16 04 19 00	
5%	VALUE	- Other prepared or preserved fish	16 04 20 00	
		<b>- Caviar and caviar substitutes:</b>		
5%	VALUE	- - Caviar	16 04 31 00	
5%	VALUE	- - caviar substitutes	16 04 32 00	
		<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b>		<b>16.05</b>
5%	VALUE	- Crab	16 05 10 00	
		<b>- - Shrimps and prawns :</b>		
5%	VALUE	- - Not in airtight container	16 05 21 00	
5%	VALUE	- - Other	16 05 29 00	
5%	VALUE	- Lobster	16 05 30 00	
5%	VALUE	- Other crustaceans	16 05 40 00	
		<b>- Molluscs :</b>		
5%	VALUE	- - Oysters	16 05 51 00	
5%	VALUE	- - Scallops, including queen scallops	16 05 52 00	
5%	VALUE	- - Mussels	16 05 53 00	
5%	VALUE	- - Cuttle fish and squid	16 05 54 00	
5%	VALUE	- - Octopus	16 05 55 00	
5%	VALUE	- - Clams, cockles and arkshells	16 05 56 00	
5%	VALUE	- - Abalone	16 05 57 00	
5%	VALUE	- - Snails, other than sea snails	16 05 58 00	
5%	VALUE	- - Other	16 05 59 00	
		<b>- Other aquatic invertebrates :</b>		
5%	VALUE	- - Sea cucumbers	16 05 61 00	
5%	VALUE	- - Sea urchins	16 05 62 00	
5%	VALUE	- - Jellyfish	16 05 63 00	
5%	VALUE	- - Other	16 05 69 00	

### Chapter 17

### Sugars and sugar confectionery

#### Note.

1.- This Chapter does not cover :

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

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

(c) Medicaments or other products of Chapter 30.

#### Subheading Note.

1.- For the purposes of subheadings 1701.12, 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°

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>		<b>17.01</b>
		<b>- Raw sugar not containing added flavouring or colouring matter:</b>		
		<b>- - Beet sugar:</b>		
<b>Free</b>	<b>VALUE</b>	- - - For industrial refining	<b>17 01 12 10</b>	
<b>Free</b>	<b>VALUE</b>	- - - Other	<b>17 01 12 90</b>	
		<b>- - Cane sugar specified in Subheading Note 2 to this Chapter:</b>		
<b>Free</b>	<b>VALUE</b>	- - - For industrial refining	<b>17 01 13 10</b>	
<b>Free</b>	<b>VALUE</b>	- - - Other	<b>17 01 13 90</b>	
		<b>- - Other cane sugar:</b>		
<b>Free</b>	<b>VALUE</b>	- - - For industrial refining	<b>17 01 14 10</b>	
<b>Free</b>	<b>VALUE</b>	- - - Other	<b>17 01 14 90</b>	
		<b>- Other:</b>		
<b>Free</b>	<b>VALUE</b>	- - Containing added flavouring or colouring matter	<b>17 01 91 00</b>	
		<b>- - Other:</b>		
		<b>- - - Filtered (refined):</b>		
<b>Free</b>	<b>VALUE</b>	- - - - Fine crystals	<b>17 01 99 11</b>	
<b>Free</b>	<b>VALUE</b>	- - - - Cubes or moulds	<b>17 01 99 12</b>	
<b>Free</b>	<b>VALUE</b>	- - - - Powder	<b>17 01 99 13</b>	
<b>Free</b>	<b>VALUE</b>	- - - Rock candy (Sugar candy), neither colored nor perfumed	<b>17 01 99 20</b>	
<b>Free</b>	<b>VALUE</b>	- - - Chemically pure sucrose	<b>17 01 99 30</b>	
<b>Free</b>	<b>VALUE</b>	- - - Other	<b>17 01 99 90</b>	
		<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.</b>		<b>17.02</b>
		<b>- Lactose and lactose syrup:</b>		
<b>5%</b>	<b>VALUE</b>	- - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	<b>17 02 11 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>17 02 19 00</b>	
<b>5%</b>	<b>VALUE</b>	- Maple sugar and maple syrup	<b>17 02 20 00</b>	
<b>5%</b>	<b>VALUE</b>	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	<b>17 02 30 00</b>	
<b>5%</b>	<b>VALUE</b>	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose. excluding invert sugar	<b>17 02 40 00</b>	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Chemically pure fructose	17 02 50 00	
5%	VALUE	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	17 02 60 00	
		<b>- Other, including invert sugar and other sugar syrup blends containing in the dry state 50% by weight of fructose:</b>		
5%	VALUE	- - - Maltose, whether or not chemically pure	17 02 90 10	
5%	VALUE	- - - Sucrose, chemically impure	17 02 90 20	
5%	VALUE	- - - Invert sugar, whether or not chemically pure	17 02 90 30	
5%	VALUE	- - - Fructose , chemically impure	17 02 90 40	
5%	VALUE	- - - Other sugar liquids, whether or not condensed, neither flavored nor colored	17 02 90 50	
5%	VALUE	- - - Caramel	17 02 90 60	
5%	VALUE	- - - Artificial honey	17 02 90 70	
5%	VALUE	- - - Other	17 02 90 90	
		<b>Molasses resulting from the extraction or refining of sugar.</b>		17.03
5%	VALUE	- Cane molasses	17 03 10 00	
5%	VALUE	- Other	17 03 90 00	
		<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>		17.04
5%	VALUE	- Chewing gum, whether or not sugar-coated	17 04 10 00	
		<b>- Other:</b>		
5%	VALUE	- - - Candies, drops and bonbons	17 04 90 10	
5%	VALUE	- - - Toffee (caramels), turkish delight, nougat	17 04 90 20	
5%	VALUE	- - - Almond candy, pistachio candy and the like	17 04 90 30	
5%	VALUE	- - - Fruit jellies, fruit pastes, licorice sugar confectionery form	17 04 90 40	
5%	VALUE	- - - Cough drops	17 04 90 50	
5%	VALUE	- - - Halawa tahiniah	17 04 90 60	
5%	VALUE	- - - Candies powder containing fruit flavor	17 04 90 70	
<b>special goods</b> سلع خاصة		- - - White Chocolate containing alcohol	17 04 90 80	
5%	VALUE	- - - Other	17 04 90 90	

### 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	<b>Cocoa beans, whole or broken, raw or roasted.</b>	18 01 00 00	18.01
5%	VALUE	<b>Cocoa shells, husks, skins and other cocoa waste.</b>	18 02 00 00	18.02
		<b>Cocoa paste, whether or not defatted.</b>		18.03
5%	VALUE	- Not defatted	18 03 10 00	
5%	VALUE	- Wholly or partly defatted	18 03 20 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	Cocoa butter, fat and oil.	18 04 00 00	18.04
5%	VALUE	Cocoa powder, not containing added sugar or other sweetening matter.	18 05 00 00	18.05
		Chocolate and other food preparations containing cocoa.		18.06
		- Cocoa powder, containing added sugar or other sweetening matter:		
5%	VALUE	- - - Containing peptone or milk	18 06 10 10	
5%	VALUE	- - - Other	18 06 10 90	
		- 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:		
5%	VALUE	- - - Powders for making ice-cream containing cocoa	18 06 20 10	
5%	VALUE	- - - Confectionery products containing cocoa	18 06 20 20	
5%	VALUE	- - - Cocoa products of concentrated liquid or paste containing cocoa	18 06 20 30	
5%	VALUE	- - - Other	18 06 20 90	
		- Other, in blocks, slabs or bars:		
		- - Filled:		
special goods سلع خاصة		- - - Containing alcohol	18 06 31 10	
5%	VALUE	- - - Other	18 06 31 90	
		- - Not Filled:		
special goods سلع خاصة		- - - Containing alcohol	18 06 32 10	
5%	VALUE	- - - Other	18 06 32 90	
		- Other:		
5%	VALUE	- - - Powders for making ice-cream containing cocoa	18 06 90 10	
5%	VALUE	- - - Confectionery products containing cocoa	18 06 90 20	
5%	VALUE	- - - Cocoa products of concentrated liquid or paste containing cocoa	18 06 90 30	
5%	VALUE	- - - Other	18 06 90 90	

### 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

(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

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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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.- Hcading No. 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 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 .

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing coca or containing less than 5% by weight of coca calculated on a totally defatted basis, not elsewhere specified or included.</b>		<b>19.01</b>
		<b>- Preparations siutable for infants or young children, put up for retail sale:</b>		
<b>Free</b>	<b>VALUE</b>	- - - Infants and young children food based on milk or malted milk prepared as substitutes of mother milk, not containing cocoa	<b>19 01 10 10</b>	
<b>Free</b>	<b>VALUE</b>	- - - Infants and young children food based on milk or malted milk prepared as substitutes of mother milk, containing less than 5% by weight of cocoa	<b>19 01 10 20</b>	
<b>Free</b>	<b>VALUE</b>	- - - Other	<b>19 01 10 90</b>	
		<b>- Mixes and doughs for the preparation of bakers' wares of heading 19.05:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Cereal flour mixes with fruit flour containing added cocoa powder	<b>19 01 20 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Ready-mixed doughs consisting essentially of cereal flour with sugar , fat, eggs or fruit	<b>19 01 20 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>19 01 20 90</b>	
		<b>- Other:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Racahout	<b>19 01 90 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Malted milk	<b>19 01 90 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Powder for making ice cream	<b>19 01 90 30</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>19 01 90 90</b>	
		<b>Pasta, whether or not cooked or stuffed (with meat or other substances) or Otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</b>		<b>19.02</b>
		<b>- Uncooked pasta, not stuffed or otherwise prepared:</b>		
		<b>- - Containing eggs:</b> 59		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Macaroni, vermicelli and the like such as spaghetti and cannelloni, in shape of shells, stars, letters and the like	19 02 11 10	
5%	VALUE	- - - Edible pastas, frozen	19 02 11 20	
5%	VALUE	- - - Chips of potato flour, macroni-shaped, not ready	19 02 11 30	
5%	VALUE	- - - Other	19 02 11 90	
		- - Other:		
5%	VALUE	- - - Macaroni , vermicelli and the like such as spaghetti or cannelloni in shape of shells, stars , letters and the like	19 02 19 10	
5%	VALUE	- - - Edible pastas, frozen	19 02 19 20	
5%	VALUE	- - - Chips of potato flour, macroni-shaped, not ready	19 02 19 30	
5%	VALUE	- - - Other	19 02 19 90	
		- Stuffed pasta, whether or not cooked or otherwise prepared:		
5%	VALUE	- - - Stuffed With meat	19 02 20 10	
5%	VALUE	- - - Stuffed With fish, custaceans and molluscs	19 02 20 20	
5%	VALUE	- - - Other	19 02 20 90	
5%	VALUE	- Other pasta	19 02 30 00	
5%	VALUE	- Couscous	19 02 40 00	
5%	VALUE	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>	19 03 00 00	19.03
		<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.</b>		19.04
		- Prepared foods obtained by the swelling or roasting of cereals or cereal products :		
5%	VALUE	- - - Cantaining cocoa	19 04 10 10	
		- - - Other:		
5%	VALUE	- - - - Corn flakes and the like	19 04 10 91	
5%	VALUE	- - - - Other	19 04 10 99	
		- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:		
		- - - Prepared foods obtained from unreasted cered flakes or from mixtures of unroasted cereal flakes :		
5%	VALUE	- - - - Containing cocoa	19 04 20 11	
5%	VALUE	- - - - Other	19 04 20 19	
		- - - Reasted cereal flakes or swelled cereals:		
5%	VALUE	- - - - containing cocoa	19 04 20 21	
5%	VALUE	- - - - Other	19 04 20 29	
		- Bulgur whear:		
5%	VALUE	- - - containing cocoa	19 04 30 10	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Other	19 04 30 90	
		<b>- Other:</b>		
5%	VALUE	- - - containing cocoa	19 04 90 10	
5%	VALUE	- - - Other	19 04 90 90	
		<b>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.</b>		19.05
5%	VALUE	- Crispbread	19 05 10 00	
5%	VALUE	- Gingerbread and the like	19 05 20 00	
		<b>- Sweet biscuits; waffles and wafers:</b>		
5%	VALUE	- - Sweet biscuits	19 05 31 00	
5%	VALUE	- - Waffles and wafers	19 05 32 00	
		<b>- Rusks, toasted bread and similar toasted products:</b>		
5%	VALUE	- - - Rusks	19 05 40 10	
5%	VALUE	- - - Other	19 05 40 90	
		<b>- Other:</b>		
5%	VALUE	- - - Ordinary bread of any kind	19 05 90 10	
5%	VALUE	- - - Gluten bread diabetics	19 05 90 20	
5%	VALUE	- - - pastry (except waffles and wafers) including pizzas	19 05 90 30	
5%	VALUE	- - - Eastern sweetmeats (kunafah, baklawah and the like)	19 05 90 40	
5%	VALUE	- - - Cake (gateau) and the like	19 05 90 50	
5%	VALUE	- - - Empty cachets of a kind suitable for pharmaceutical use	19 05 90 60	
5%	VALUE	- - - sealing wafers	19 05 90 70	
5%	VALUE	- - - Crispy savoury food products (for example, pop corn, chips & the like), ready for direct consumption	19 05 90 80	
		<b>- - - Other:</b>		
5%	VALUE	- - - - Unleavened bread	19 05 90 91	
5%	VALUE	- - - - Pretzels bread	19 05 90 92	
5%	VALUE	- - - - Ordinary biscuits, whether or not salted	19 05 90 93	
5%	VALUE	- - - - Other	19 05 90 99	

## 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

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

(d) Homogenised composite food preparations of heading 21.04.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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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 infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning. preservation

2.- For the purposes of subheading 2007.10, the expression " homogenised preparations " means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparation may contain a small quantity of visible pieces of vegetables. Subheading 20 07 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.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>		<b>20.01</b>
<b>5%</b>	<b>VALUE</b>	- Cucumbers and gherkins	<b>20 01 10 00</b>	
		<b>- Other:</b>		
		<b>- - - Edible of vegetables and plants:</b>		
<b>5%</b>	<b>VALUE</b>	- - - - Mushrooms and truffles	<b>20 01 90 11</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Olives and capers	<b>20 01 90 12</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Green pepper <sup>62</sup>	<b>20 01 90 13</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - - Pickles (assorted)	20 01 90 14	
5%	VALUE	- - - - Tomatoes	20 01 90 15	
5%	VALUE	- - - - Other	20 01 90 19	
5%	VALUE	- - - Fruits and nuts	20 01 90 20	
		<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>		20.02
5%	VALUE	- Tomatoes, whole or in pieces	20 02 10 00	
		<b>- Other:</b>		
5%	VALUE	- - - Tomato paste	20 02 90 10	
5%	VALUE	- - - Other	20 02 90 90	
		<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>		20.03
5%	VALUE	- Mushrooms of the genus <i>Agaricus</i>	20 03 10 00	
5%	VALUE	- Other	20 03 90 00	
		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>		20.04
5%	VALUE	- Potatoes	20 04 10 00	
		<b>- Other vegetables and mixtures of vegetables:</b>		
5%	VALUE	- - - Carrots	20 04 90 10	
5%	VALUE	- - - Peas	20 04 90 20	
5%	VALUE	- - - Haricot beans	20 04 90 30	
5%	VALUE	- - - Kidney beans	20 04 90 40	
5%	VALUE	- - - Asparagus	20 04 90 50	
5%	VALUE	- - - Spinach	20 04 90 60	
5%	VALUE	- - - Okra	20 04 90 70	
5%	VALUE	- - - Mixed vegetables	20 04 90 80	
5%	VALUE	- - - Other	20 04 90 90	
		<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>		20.05
		<b>- Homogenised vegetables:</b>		
5%	VALUE	- - - Used as infants and young children	20 05 10 10	
5%	VALUE	- - - For dietc purposes	20 05 10 20	
5%	VALUE	- - - Other	20 05 10 90	
5%	VALUE	- Potatoes	20 05 20 00	
5%	VALUE	- Peas ( <i>Pisum sativum</i> )	20 05 40 00	
		<b>- Beans (<i>Vigna spp.</i>, <i>Phaseolus spp.</i>):</b>		
5%	VALUE	- - Beans, shelled	20 05 51 00	
5%	VALUE	- - Other	20 05 59 00	
5%	VALUE	- Asparagus	20 05 60 00	
5%	VALUE	- Olives	20 05 70 00	
5%	VALUE	- Sweet corn ( <i>Zea mays var. saccharata</i> )	20 05 80 00	
		<b>- Other vegetables and mixtures of vegetables:</b>		
5%	VALUE	- - Bamboo shoots	20 05 91 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		-- Other:		
		--- Prepared with other materials for direct consumption:		
5%	VALUE	---- Foul medamas (Cooked beans)	20 05 99 11	
5%	VALUE	---- Cooked chick peas with tahinah (sesame oil)	20 05 99 12	
5%	VALUE	---- Vegetables and legumes with sauce	20 05 99 13	
5%	VALUE	---- Other	20 05 99 19	
		--- Other:		
5%	VALUE	---- Okra	20 05 99 91	
5%	VALUE	---- Horse beans	20 05 99 92	
5%	VALUE	---- Spinach	20 05 99 93	
5%	VALUE	---- Artichokes	20 05 99 94	
5%	VALUE	---- Mixed vegetables	20 05 99 95	
5%	VALUE	---- Sauerkraut	20 05 99 96	
5%	VALUE	---- Grape leaves	20 05 99 97	
5%	VALUE	---- Other vegetables and plants	20 05 99 99	
5%	VALUE	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised).</b>	20 06 00 00	20.06
		<b>Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>		20.07
		- Homogenised preparations:		
5%	VALUE	--- Used as infants and young children	20 07 10 10	
5%	VALUE	--- For dietic purposes	20 07 10 20	
5%	VALUE	--- Other	20 07 10 90	
		- Other:		
		-- Citrus fruit:		
5%	VALUE	--- Marmalades	20 07 91 10	
5%	VALUE	--- Other	20 07 91 90	
		-- Other:		
		--- Jams, fruit jellies Other:		
5%	VALUE	---- Peach	20 07 99 11	
5%	VALUE	---- Apricot	20 07 99 12	
5%	VALUE	---- Apple	20 07 99 13	
5%	VALUE	---- Water melon	20 07 99 14	
5%	VALUE	---- Cherry	20 07 99 15	
5%	VALUE	---- Strawberry	20 07 99 16	
5%	VALUE	---- Raspberry	20 07 99 17	
5%	VALUE	---- Other	20 07 99 19	
5%	VALUE	--- Apricot sheets	20 07 99 20	
5%	VALUE	--- Turkish delights	20 07 99 30	
5%	VALUE	--- Other	20 07 99 90	
		<b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or</b>		20.08
		<b>- Nuts, ground-nuts and other seeds, whether or not mixed together:</b>		



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- - Ground-nuts:</b>		
5%	VALUE	- - - Roasted ground nuts, whether or not salted	20 08 11 10	
5%	VALUE	- - - Peanut butter	20 08 11 20	
		<b>- - Other, including mixtures:</b>		
		<b>- - - Roasttd nuts, whether or not salted:</b>		
5%	VALUE	- - - - Almonds	20 08 19 11	
5%	VALUE	- - - - Pistachios	20 08 19 12	
5%	VALUE	- - - - Hazel nuts	20 08 19 13	
5%	VALUE	- - - - Other	20 08 19 19	
5%	VALUE	- - - Mixed	20 08 19 20	
		<b>- Pineapples:</b>		
special goods	سلع خاصة	- - - Containing added spirit	20 08 20 10	
5%	VALUE	- - - Other	20 08 20 90	
		<b>- Citrus fruit:</b>		
special goods	سلع خاصة	- - - Containing added spirit	20 08 30 10	
5%	VALUE	- - - Other	20 08 30 90	
		<b>- Pears:</b>		
special goods	سلع خاصة	- - - Containing added spirit	20 08 40 10	
5%	VALUE	- - - Other	20 08 40 90	
		<b>- Apricots:</b>		
special goods	سلع خاصة	- - - Containing added spirit	20 08 50 10	
5%	VALUE	- - - Other	20 08 50 90	
		<b>- Cherries:</b>		
special goods	سلع خاصة	- - - Containing added spirit	20 08 60 10	
5%	VALUE	- - - Other	20 08 60 90	
		<b>- Peaches, Including nectarines:</b>		
special goods	سلع خاصة	- - - Containing added spirit	20 08 70 10	
5%	VALUE	- - - Other	20 08 70 90	
		<b>- Strawberries:</b>		
special goods	سلع خاصة	- - - Containing added spirit	20 08 80 10	
5%	VALUE	- - - Other	20 08 80 90	
		<b>- Other, including mixtures other than those of subheading 2008.19:</b>		
5%	VALUE	- - Palm hearts	20 08 91 00	
		- - Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)		
special goods	سلع خاصة	- - - Containing added spirit	20 08 93 10	
5%	VALUE	- - - Other	20 08 93 90	
		<b>- - Mixtures:</b>		
special goods	سلع خاصة	- - - Containing added spirit	20 08 97 10	
5%	VALUE	- - - Other	20 08 97 90	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		- - Other:		
	special goods سلع خاصة	- - - Containing added spirit	20 08 99 10	
5%	VALUE	- - - Other	20 08 99 90	
5%	VALUE	- - Frozen	20 09 11 00	
5%	VALUE	- - Not frozen, of a Brix value not exceeding 20	20 09 12 00	
5%	VALUE	- - Other	20 09 19 00	
		- Grapefruit (including pomelo) juice:		
5%	VALUE	- - Of a Brix value not exceeding 20	20 09 21 00	
5%	VALUE	- - Other	20 09 29 00	
		- Juice of any other single citrus fruit:		
		- - Of a Brix value not exceeding 20:		
5%	VALUE	- - - Lemon Juice	20 09 31 10	
5%	VALUE	- - - Other	20 09 31 90	
5%	VALUE	- - Other	20 09 39 00	
		- Pineapple juice:		
5%	VALUE	- - Of a Brix value not exceeding 20	20 09 41 00	
5%	VALUE	- - Other	20 09 49 00	
5%	VALUE	- Tomato juice	20 09 50 00	
		- Grape juice (including grape must):		
5%	VALUE	- - Of a Brix value not exceeding 30	20 09 61 00	
5%	VALUE	- - Other	20 09 69 00	
		- Apple juice:		
5%	VALUE	- - Of a Brix value not exceeding 20	20 09 71 00	
5%	VALUE	- - Other	20 09 79 00	
		- Juice of any other single fruit or vegetable:		
		- - Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	20 09 81 00	
		- - Other:		
5%	VALUE	- - - Date molasses	20 09 89 10	
		- - - Mango juice:		
5%	VALUE	- - - - Unconcentrated	20 09 89 21	
5%	VALUE	- - - - Other	20 09 89 29	
		- - - Guava juice:		
5%	VALUE	- - - - Unconcentrated	20 09 89 31	
5%	VALUE	- - - - Other	20 09 89 39	
		- - - Carrot juice:		
5%	VALUE	- - - - Carrot juice, not concentrated	20 09 89 41	
5%	VALUE	- - - - Other	20 09 89 49	
5%	VALUE	- - - Other	20 09 89 90	
		- Mixtures of juices:		
5%	VALUE	- - - Carrot juice, not concentrated	20 09 90 10	
5%	VALUE	- - - Other	20 09 90 90	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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**Miscellaneous edible preparations**

**Notes.**

I.- 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
- (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 I (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 infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning,preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.</b>		<b>21.01</b>
		<b>- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:</b>		
<b>5%</b>	<b>VALUE</b>	- - Extracts, essences and concentrates	<b>21 01 11 00</b>	
		<b>- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Instant coffee (Nescafe, yuban, maxweell, etc)	<b>21 01 12 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Coffee paste	<b>21 01 12 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>21 01 12 90</b>	
		<b>- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Tea preparations	<b>21 01 20 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>21 01 20 90</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:</b>		
5%	VALUE	- - - Rosted chicory and other roasted coffee substitutes	21 01 30 10	
5%	VALUE	- - - Chicory extracts or other coffee substites,and extracts,essences and cocentrates therof	21 01 30 20	
		<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 30.02) ; prepared baking powders.</b>		21.02
5%	VALUE	- Active yeasts	21 02 10 00	
		<b>- Inactive yeasts; other single-cell micro-organisms, dead:</b>		
5%	VALUE	- - - Inactive yeasts for human cosumption	21 02 20 10	
5%	VALUE	- - - Inactive yeasts and other single-cellmicro-organisms, dead	21 02 20 20	
5%	VALUE	- - - Other	21 02 20 90	
		<b>- Prepared baking powders:</b>		
5%	VALUE	- - - Baking powder	21 02 30 10	
5%	VALUE	- - - Yeast alsace	21 02 30 20	
5%	VALUE	- - - Other	21 02 30 90	
		<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>		21.03
5%	VALUE	- Soya sauce	21 03 10 00	
5%	VALUE	- Tomato ketchup and other tomato sauces	21 03 20 00	
		<b>- Mustard flour and meal and prepared mustard:</b>		
5%	VALUE	- - - Mustard flour	21 03 30 10	
5%	VALUE	- - - Prepared mustard	21 03 30 20	
		<b>- Other:</b>		
5%	VALUE	- - - Mayonnaise	21 03 90 10	
5%	VALUE	- - - Chili sauce	21 03 90 20	
5%	VALUE	- - - Celery salt	21 03 90 30	
5%	VALUE	- - - Other	21 03 90 90	
		<b>Soups and broths and preparations therefor; homogenised composite food preparations.</b>		21.04
5%	VALUE	- Soups and broths and preparations therefor	21 04 10 00	
5%	VALUE	- Homogenised composite food preparations	21 04 20 00	
5%	VALUE	<b>Ice cream and other edible ice, whether or not containing cocoa.</b>	21 05 00 00	21.05
		<b>Food preparations not elsewhere specified or included.</b>		21.06
5%	VALUE	- Protein concentrates and textured protein substances	21 06 10 00	
		<b>- Other:</b>		
5%	VALUE	- - - Powder for making table cream	21 06 90 10	
5%	VALUE	- - - Powder for making table jelly	21 06 90 20	
5%	VALUE	- - - Powder for making ice cream	21 06 90 30	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Preparation based on butter or other fats oil derived from milk and used for baker's wares	21 06 90 50	
5%	VALUE	- - - Pastes based on sugar, containing added fat in a relatively large proportion and sometimes sugar confectionery but used as fillings, etc, for chocolates, fancy biscuits, pies	21 06 90 60	
Free	VALUE	- - - Sweets, gums and the like (for diabetics, in particular) containing synthetic sweetening agents ( e.g., sorbitol) instead of sugar	21 06 90 70	
5%	VALUE	- - - Saccharin, whether in liquid or tablet forms, for sweetening	21 06 90 80	
		- - - Other:		
5%	VALUE	- - - - Edible tablets with a basis of natural or artificial perfumes ( e.g. vanilin )	21 06 90 91	
5%	VALUE	- - - - Preparations for making lemonades or other soft drinks	21 06 90 92	
5%	VALUE	- - - - Preparations often referred to as food supplements, based on extracts from plants, fruit concentrates, honey, fructose	21 06 90 93	
5%	VALUE	- - - - Natural honey enriched with bees royal jelly	21 06 90 94	
5%	VALUE	- - - - Proteins hydrolysates consisting mainly of a mixture of amino-acids and sodium chloride used in food preparations	21 06 90 95	
5%	VALUE	- - - - Muscle growing Preparations	21 06 90 96	
5%	VALUE	- - - - Gum containing nicotine	21 06 90 97	
5%	VALUE	- - - - Other	21 06 90 99	

## 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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I.- 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>		<b>22.01</b>
		<b>- Mineral waters and aerated waters:</b>		
5%	VALUE	- - - Nutural mineral waters	22 01 10 10	
5%	VALUE	- - - Artificial mineral waters	22 01 10 20	
5%	VALUE	- - - Aerated waters	22 01 10 30	
		<b>- Other:</b>		
5%	VALUE	- - - Ordinary natural waters	22 01 90 10	
5%	VALUE	- - - Other	22 01 90 90	
		<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b>		<b>22.02</b>
		<b>- Waters, including mineral waters and aerated waters containing added sugar or other sweetening matter or flavoured:</b>		
5%	VALUE	- - - Mineral water,flavoured or sweetened	22 02 10 10	
		<b>- - - Aerated waters,flavoured or sweetened:</b>		
5%	VALUE	- - - - Lemonade	22 02 10 21	
5%	VALUE	- - - - Orange drink (e.g. miranda)	22 02 10 22	
5%	VALUE	- - - - Cola	22 02 10 23	
5%	VALUE	- - - - Other	22 02 10 29	
5%	VALUE	- - - Other	22 02 10 90	
		<b>- Other:</b>		
5%	VALUE	-- Non-alcoholic beer	22 02 91 00	
		--- Non-alcoholic beer containing energy substances, whether or not aerated	22 02 91 10	
		--- Aerated non-alcoholic beer	22 02 91 20	
		--- Non-alcoholic beer, flavored or sweetened	22 02 91 30	
		<b>- - Other :</b>		
5%	VALUE	- - - Milk-based beverages	22 02 99 10	
		---- Milk-based energy beverages, whether or not aerated	22 02 99 11	
		---- Milk-based aerated beverages	22 02 99 12	
		---- Other other milk-based beverages	22 02 99 19	
5%	VALUE	- - - Cocoa-based beverages	22 02 99 20	
		---- Cocoa-based energy beverages, whether or not aerated	22 02 99 21	
		---- Aerated Cocoa-based beverages	22 02 99 22	
		---- Other other cocoa-based beverages	22 02 99 29	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Non-aerated beverages, sweetened with fruit flavour	22 02 99 30	
		---- Other non-aerated energy beverages, sweetened with fruit flavour	22 02 99 31	
		---- Other non-aerated beverages, sweetened with fruit flavour	22 02 99 39	
5%	VALUE	- - - Other	22 02 99 90	
		---- Other energy beverages, whether or not aerated	22 02 99 91	
		---- Other aerated beverages	22 02 99 92	
		---- Other other beverages	22 02 99 99	
special goods	سلع خاصة	Beer made from malt.	22 03 00 00	22.03
		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.		22.04
special goods	سلع خاصة	- Sparkling wine	22 04 10 00	
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
special goods	سلع خاصة	- - In containers holding 2 L or less	22 04 21 00	
special goods	سلع خاصة	-- In containers holding more than 2 l but not more than 10 l".	22 04 22 00	
special goods	سلع خاصة	- - Other	22 04 29 00	
special goods	سلع خاصة	- Other grape must	22 04 30 00	
		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		22.05
special goods	سلع خاصة	- In containers holding 2 L or less	22 05 10 00	
special goods	سلع خاصة	- Other	22 05 90 00	
special goods	سلع خاصة	Other fermented beverages (for example, cider, perry, mead , sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	22 06 00 00	22.06
		Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.		22.07
		- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher:		
5%	VALUE	- - - For medical uses	22 07 10 10	
5%	VALUE	- - - Other	22 07 10 90	
		- Ethyl alcohol and other spirits, denatured, of any strength:		
		- - - Inactive ethyl alcohol:		
Free	VALUE	- - - - For medical uses	22 07 20 11	
5%	VALUE	- - - - Other (Undenatured Ethyl )	22 07 20 19	
special goods	سلع خاصة	- - - Other	22 07 20 90	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages .</b>		<b>22.08</b>
<b>special goods</b> سلع خاصة		- Spirits obtained by distilling grape wine or grape marc	<b>22 08 20 00</b>	
<b>special goods</b> سلع خاصة		- Whiskies	<b>22 08 30 00</b>	
<b>special goods</b> سلع خاصة		- Rum and and other spirits obtained by dostilling fermented sugar-cance products	<b>22 08 40 00</b>	
<b>special goods</b> سلع خاصة		- Gin and Geneva	<b>22 08 50 00</b>	
<b>special goods</b> سلع خاصة		- Vodka	<b>22 08 60 00</b>	
<b>special goods</b> سلع خاصة		- Liqueurs and cordials	<b>22 08 70 00</b>	
		<b>- Other:</b>		
		<b>- - - Undenatured ethyl alcoholic of an alcoholic strength by volume of less than 80% vol:</b>		
<b>5%</b>	<b>VALUE</b>	- - - - For medical uses	<b>22 08 90 11</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Other	<b>22 08 90 19</b>	
<b>special goods</b> سلع خاصة		- - - Other	<b>22 08 90 90</b>	
		<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>		<b>22.09</b>
<b>5%</b>	<b>VALUE</b>	- - - Vinegar	<b>22 09 00 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Vinegar substitutes	<b>22 09 00 20</b>	

### Chapter 23

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

##### Note.

I.- heading 23.09 includes products of a kind used in animal feeding, not elsewhere specitied 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

##### 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 .

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</b>		<b>23.01</b>
<b>5%</b>	<b>VALUE</b>	- Flours, meals and pellets, of meat or meat offal; greaves	<b>23 01 10 00</b>	
<b>5%</b>	<b>VALUE</b>	- Flours, meals and pellets, of fish or of crustaceans, molluses or other aquatic invertebrates	<b>23 01 20 00</b>	
		<b>Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.</b>		<b>23.02</b>
<b>5%</b>	<b>VALUE</b>	- Of maize (corn)	<b>23 02 10 00</b>	
<b>5%</b>	<b>VALUE</b>	- Of wheat	<b>23 02 30 00</b>	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Of other cereals	23 02 40 00	
5%	VALUE	- Of leguminous plants	23 02 50 00	
		<b>Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.</b>		23.03
5%	VALUE	- Residues of starch manufacture and similar residues	23 03 10 00	
5%	VALUE	- Beet-pulp, bagasse and other waste of sugar manufacture	23 03 20 00	
5%	VALUE	- Brewing or distilling dregs and waste	23 03 30 00	
Free	VALUE	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.</b>	23 04 00 00	23.04
5%	VALUE	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</b>	23 05 00 00	23.05
		<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.</b>		23.06
5%	VALUE	- Of cotton seeds	23 06 10 00	
5%	VALUE	- Of linseed	23 06 20 00	
5%	VALUE	- Of sunflower seeds	23 06 30 00	
		<b>- Of rape or colza seeds:</b>		
5%	VALUE	- - Of low erucic acid rape or colza seeds	23 06 41 00	
5%	VALUE	- - Other	23 06 49 00	
5%	VALUE	- Of coconut or copra	23 06 50 00	
5%	VALUE	- Of palm nuts or kernels	23 06 60 00	
5%	VALUE	- Other	23 06 90 00	
		<b>Wine lees; argol.</b>		23.07
special goods سلع خاصة		- - - Wine lees	23 07 00 10	
5%	VALUE	- - - Argol	23 07 00 20	
5%	VALUE	<b>Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.</b>	23 08 00 00	23.08
		<b>Preparations of a kind used in animal feeding.</b>		23.09
5%	VALUE	- Dog or cat food, put up for retail sale	23 09 10 00	
		<b>- Other:</b>		
5%	VALUE	- - - Fish and ornamental bird food	23 09 90 10	
5%	VALUE	- - - Poultry food	23 09 90 20	
		<b>- - - Animal forage:</b>		
5%	VALUE	- - - - Salt stones including food stuffs	23 09 90 31	
5%	VALUE	- - - - Other	23 09 90 39	
5%	VALUE	- - - Milk substitutes feeding samll animals	23 09 90 40	
5%	VALUE	- - - Concetarted preparations for the forage industry	23 09 90 50	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Other	23 09 90 90	

#### Chapter 24

#### Tobacco and manufactured tobacco substitutes

#### 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Unmanufactured tobacco; tobacco refuse.</b>		<b>24.01</b>
100% ad-valorem with minimum charge of BD. 4 per kg. Gross .	القيمة 100% بحد ادنى للاستيفاء 4 دينار للكيلو غرام القائم .	- Tobacco, not stemmed/stripped	24 01 10 00	
100% ad-valorem with minimum charge of BD. 4 per kg. Gross .	القيمة 100% بحد ادنى للاستيفاء 4 دينار للكيلو غرام القائم .	- Tobacco, partly or wholly stemmed/stripped	24 01 20 00	
		<b>- Tobacco refuse:</b>		
100% ad-valorem with minimum charge of BD. 2 per kg. Gross .	القيمة 100% بحد ادنى للاستيفاء 4 دينار للكيلو غرام القائم .	- - - Suitable for use as tobacco	24 01 30 10	
100% ad-valorem with minimum charge of BD. 4 per kg. Gross .	القيمة 100% بحد ادنى للاستيفاء 4 دينار للكيلو غرام القائم .	- - - Other	24 01 30 90	
		<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>		<b>24.02</b>
100% ad-valorem with minimum charge of BD. 30 per kg. Gross .	القيمة 100% بحد ادنى للاستيفاء 30 دينار للكيلو غرام بلغلاف المباشر .	- Cigars, cheroots and cigarillos, containing tobacco	24 02 10 00	
		<b>- Cigarettes containing tobacco:</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
100% ad-valorem with minimum charge of BD.20 for 1000 cigar	القيمة 100% بحد ادنى للاستيفاء 20 دينار للألف سيجارة	- - - Cigarettes	24 02 20 10	
100% ad-valorem with minimum charge of BD.20 for 1000 cigar	القيمة 100% بحد ادنى للاستيفاء 20 دينار للألف سيجارة	- - - Electrically-heated cigarettes	24 02 20 20	
		- Other:		
100% ad-valorem with minimum charge of BD. 30 per kg. Gross .	القيمة 100% بحد ادنى للاستيفاء 30 دينار للكيلو غرام بغلاف المباشر .	- - - Cigars of tobacco substitutes ( not containing tobacco or nicotine )	24 02 90 10	
100% ad-valorem with minimum charge of BD.20 for 1000 cigar	القيمة 100% بحد ادنى للاستيفاء 20 دينار للألف سيجارة	- - - Cigarettes of tobacco substitutes ( not containing tobacco or nicotine )	24 02 90 20	
		<b>Other manufactured tobacco and manufactured tobacco substitutes; " homogenised " or " reconstituted " tobacco ; tobacco extracts and essences.</b>		24.03
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
100% ad-valorem with minimum charge of BD.8 per kg. Gross .	القيمة 100% بحد ادنى للاستيفاء 8 دينار للكيلو غرام القائم .	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	24 03 11 00	
		- - Other:		
100% ad-valorem with minimum charge of BD.8 per kg. Gross .	القيمة 100% بحد ادنى للاستيفاء 8 دينار للكيلو غرام القائم .	- - - Chopped or pressed tobacco for smoking (cigarettes)	24 03 19 10	
100% ad-valorem with minimum charge of BD.8 per kg. Gross .	القيمة 100% بحد ادنى للاستيفاء 8 دينار للكيلو غرام القائم .	- - - Chopped or pressed tobacco for pipes	24 03 19 20	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
100% ad-valorem with minimum charge of BD.8 per kg. Gross .	القيمة 100% بحد ادنى للاستيفاء 8 دينار للكيلو غرام القائم .	- - - Chopped or pressed tobacco for smoking (cigarettes)	24 03 19 30	
100% ad-valorem with minimum charge of BD.8 per kg. Gross .	القيمة 100% بحد ادنى للاستيفاء 8 دينار للكيلو غرام القائم .	- - - Chopped or pressed tobacco for pipes	24 03 19 90	
		- Other:		
100% ad-valorem with minimum charge of BD.8 per kg. Gross .	القيمة 100% بحد ادنى للاستيفاء 8 دينار للكيلو غرام الصافي .	- - " Homogenised " or " reconstituted " tobacco	24 03 91 00	
		- - Other:		
100% ad-valorem with minimum charge of BD. 8 per kg. Gross .	القيمة 100% بحد ادنى للاستيفاء 8 دينار للكيلو غرام الصافي .	- - - Pressed or liquored tobacco for making snuff	24 03 99 10	
		- - - Chopped or pressed tobacco for chewing :		
<b>PROHIBITED ممنوع استيراده</b>		- - - - Chewable and sniffing preparation(Sahmmah, Suwaikah) containing tobacco	24 03 99 21	
100% ad-valorem with minimum charge of BD. 8 per kg. Gross .	القيمة 100% بحد ادنى للاستيفاء 8 دينار للكيلو غرام الصافي .	- - - - Other	24 03 99 29	
100% ad-valorem with minimum charge of BD.8 per kg. Gross .	القيمة 100% بحد ادنى للاستيفاء 8 دينار للكيلو غرام الصافي .	- - - Snuff	24 03 99 30	
100% ad-valorem with minimum charge of BD. 1.200 per kg Gross .	القيمة 100% بحد ادنى للاستيفاء 1/200 فلس للكيلو غرام القائم .	- - - Jirak	24 03 99 40	
100%	القيمة 100%	- - - Tobacco extracts and essences	24 03 99 50	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
100% ad-valorem with minimum charge of BD. 8.000 per kg net.	القيمة 100% بحد ادنى للاستيفاء دينار 8/000 للكيلوغرام الصافي.	- - - Other	24 03 99 90	

#### 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.

2.- This Chapter does not cover :

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

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

(c) Medicaments or other products of Chapter 30;

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

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

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

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

(h) Billiard chalks (heading 95.04); or

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

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

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

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.</b>		<b>25.01</b>
5%	VALUE	- - - Common salt (table salt)	25 01 00 10	
5%	VALUE	- - - Denatured salt unfit for human consumption	25 01 00 20	
5%	VALUE	- - - Pure sodium chloride	25 01 00 30	
5%	VALUE	- - - Salt solutions	25 01 00 40	
5%	VALUE	- - - Other	25 01 00 90	
5%	VALUE	<b>Unroasted iron pyrites.</b>	25 02 00 00	<b>25.02</b>
5%	VALUE	<b>Sulphur of all kinds, other than sublimed sulphur,precipitated sulphur and colloidal sulphur.</b>	25 03 00 00	<b>25.03</b>
5%	VALUE	<b>Natural graphite.</b>		<b>25.04</b>
5%	VALUE	- In powder or in flakes	25 04 10 00	
5%	VALUE	- Other	25 04 90 00	
		<b>Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.</b>		<b>25.05</b>
5%	VALUE	- Silica sands and quartz sands	25 05 10 00	
5%	VALUE	- Other	25 05 90 00	
		<b>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.</b>		<b>25.06</b>
		<b>- Quartz:</b>		
5%	VALUE	- - - Raw,In the form of unsawn agglomerates	25 06 10 10	
5%	VALUE	- - - Other	25 06 10 90	
5%	VALUE	- Quartzite	25 06 20 00	
		<b>Kaolin and other kaolinic clays, whether or not calcined.</b>		<b>25.07</b>
5%	VALUE	- - - Kaolin	25 07 00 10	
5%	VALUE	- - - Other	25 07 00 90	
		<b>Other clays (not including expanded clays of heading.No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinaa earths.</b>		<b>25.08</b>
5%	VALUE	- Bentonite	25 08 10 00	
5%	VALUE	- Fire-clay	25 08 30 00	
5%	VALUE	- Other clays	25 08 40 00	
5%	VALUE	- Andalusite, kyanite and sillimanite	25 08 50 00	
5%	VALUE	- Mullite	25 08 60 00	
5%	VALUE	- Chamotte or dinas earths	25 08 70 00	
		<b>Chalk.</b>		<b>25.09</b>
5%	VALUE	- - - Ground chalk for construction	25 09 00 10	
5%	VALUE	- - - Other	25 09 00 90	
		<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</b>		<b>25.10</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Unground	25 10 10 00	
5%	VALUE	- Ground	25 10 20 00	
		<b>Naturai barium sulphate (barytes); natural barium carhonate (witherite), whether or not calcined, other than barium oxide of heading No 28.16 .</b>		25.11
5%	VALUE	- Natural barium sulphate (barytes)	25 11 10 00	
5%	VALUE	- Natural barium carbonate (witherite)	25 11 20 00	
5%	VALUE	<b>Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.</b>	25 12 00 00	25.12
		<b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</b>		25.13
5%	VALUE	- Pumice stone	25 13 10 00	
		<b>- Emery, natural corundum, natural garnet and other natural abrasives:</b>		
5%	VALUE	- - - Emery	25 13 20 10	
5%	VALUE	- - - Natural corundum	25 13 20 20	
5%	VALUE	- - - Natural carnelian	25 13 20 30	
5%	VALUE	- - - Tripoli earth	25 13 20 40	
5%	VALUE	- - - Other	25 13 20 90	
		<b>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>		25.14
5%	VALUE	- - - Crude in the form of sawn agglomerates	25 14 00 10	
5%	VALUE	- - - Other	25 14 00 90	
		<b>Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (inc</b>		25.15
		<b>- Marble and travertine:</b>		
5%	VALUE	- - Crude or roughly trimmed	25 15 11 00	
5%	VALUE	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	25 15 12 00	
		<b>- Ecaussine and other calcareous monumental or building stone; alabaster:</b>		
5%	VALUE	- - - Crude or roughly trimmed	25 15 20 10	
5%	VALUE	- - - Merely cut,by sawing or otherwise,into blocks or slabs of a rectangular (including square) shape	25 15 20 20	
		<b>Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>		25.16
		<b>- Granite:</b>		
5%	VALUE	- - Crude or roughly trimmed	25 16 11 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	25 16 12 00	
5%	VALUE	- Sandstone	25 16 20 00	
		<b>- Other monumental or building stone:</b>		
5%	VALUE	- - - Crude or roughly trimmed	25 16 90 10	
5%	VALUE	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	25 16 90 20	
		<b>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.</b>		25.17
5%	VALUE	- 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	25 17 10 00	
5%	VALUE	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 25 17 10 00	25 17 20 00	
5%	VALUE	- Tarred macadam	25 17 30 00	
		<b>- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:</b>		
5%	VALUE	- - Of marble	25 17 41 00	
5%	VALUE	- - Other	25 17 49 00	
		<b>Dolomite, whether or not calcined, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.</b>		25.18
		<b>- Dolomite non-calcified or riddled:</b>		
5%	VALUE	- - - Crude or roughly trimmed	25 18 10 10	
5%	VALUE	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	25 18 10 20	
		<b>- Dolomite-calcified or dulled:</b>		
5%	VALUE	- - - Crude or roughly trimmed	25 18 20 10	
5%	VALUE	- - - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	25 18 20 20	
5%	VALUE	- Dolomite ramming mix	25 18 30 00	
		<b>Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.</b>		25.19
5%	VALUE	- Natural magnesium carbonate (magnesite)	25 19 10 00	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Other:</b>		
5%	VALUE	- - - 2 Almaghisiom	25 19 90 10	
5%	VALUE	- - - Other	25 19 90 90	
		<b>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.</b>		25.20
		<b>- Gypsum; anhydrite:</b>		
5%	VALUE	- - - Gypsum	25 20 10 10	
5%	VALUE	- - - Anhydrite	25 20 10 20	
		<b>- Plasters:</b>		
5%	VALUE	- - - For dentistry	25 20 20 10	
5%	VALUE	- - - Other	25 20 20 90	
5%	VALUE	<b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</b>	25 21 00 00	25.21
		<b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25 .</b>		25.22
5%	VALUE	- Quicklime	25 22 10 00	
5%	VALUE	- Slaked lime	25 22 20 00	
5%	VALUE	- Hydraulic lime	25 22 30 00	
		<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.</b>		25.23
5%	VALUE	- Cement clinkers	25 23 10 00	
		<b>- Portland cement :</b>		
5%	VALUE	- - White cement, whether or not artificially coloured	25 23 21 00	
		<b>- - Other:</b>		
5%	VALUE	- - - Ordinary cement	25 23 29 10	
5%	VALUE	- - - Sulphate resistant cement	25 23 29 20	
5%	VALUE	- - - Other	25 23 29 90	
5%	VALUE	- Aluminous cement	25 23 30 00	
5%	VALUE	- Other hydraulic cements	25 23 90 00	
		<b>Asbestos.</b>		25.24
	ممنوع استيراد	- Crocidolite	25 24 10 00	
	ممنوع استيراد	- Other	25 24 90 00	
		<b>Mica, including splittings; mica waste.</b>		25.25
5%	VALUE	- Crude mica and mica rifted into sheets or splittings	25 25 10 00	
5%	VALUE	- Mica powder	25 25 20 00	
5%	VALUE	- Mica waste	25 25 30 00	
		<b>Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.</b>		25.26
		<b>- Not crushed, not powdered :</b>		
5%	VALUE	- - - Steatite	25 26 10 10	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Talc	25 26 10 20	
		- Crushed or powdered :		
5%	VALUE	- - - Steatite	25 26 20 10	
5%	VALUE	- - - Talc	25 26 20 20	
		Delted		25.27
5%	VALUE	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight.	25 28 00 00	25.28
		Feldspar; leucite, nepheline and nepheline syenite; fluorspar.		25.29
5%	VALUE	- Feldspar	25 29 10 00	
		- Fluorspar :		
5%	VALUE	- - Containing by weight 97 % or less of calcium fluoride	25 29 21 00	
5%	VALUE	- - Containing by weight more than 97 % of calcium fluoride	25 29 22 00	
5%	VALUE	- Leucite; nepheline and nepheline syenite	25 29 30 00	
		Mineral substances not elsewhere specified or included.		25.30
5%	VALUE	- Vermiculite, perlite and chlorites, unexpanded	25 30 10 00	
5%	VALUE	- Kieserite, epsomite (natural magnesium sulphates)	25 30 20 00	
		- Other :		
		- - - Natural arsenic sulphide :		
5%	VALUE	- - - - Yellow arsenic sulphide (rat poison)	25 30 90 11	
5%	VALUE	- - - - Other	25 30 90 19	
5%	VALUE	- - - Meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and amber, in plates, rods, sticks or similar forms, not worked after moulding ; jet	25 30 90 20	
5%	VALUE	- - - Broken ceramic	25 30 90 30	
5%	VALUE	- - - Earth colours	25 30 90 40	
5%	VALUE	- - - Meteorite stones	25 30 90 50	
5%	VALUE	- - - Other	25 30 90 90	

### 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

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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(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

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, 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".

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Iron ores and concentrates, including roasted iron pyrites.</b>		<b>26.01</b>
		<b>- Iron ores and concentrates, other than roasted iron pyrites :</b>		
<b>5%</b>	<b>VALUE</b>	- - Non-agglomerated	<b>26 01 11 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Agglomerated	<b>26 01 12 00</b>	
<b>5%</b>	<b>VALUE</b>	- Roasted iron pyrites	<b>26 01 20 00</b>	
<b>5%</b>	<b>VALUE</b>	<b>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.</b>	<b>26 02 00 00</b>	<b>26.02</b>
<b>5%</b>	<b>VALUE</b>	<b>Copper ores and concentrates.</b>	<b>26 03 00 00</b>	<b>26.03</b>
<b>5%</b>	<b>VALUE</b>	<b>Nickel ores and concentrates.</b>	<b>26 04 00 00</b>	<b>26.04</b>
<b>5%</b>	<b>VALUE</b>	<b>Cobalt ores and concentrates.</b>	<b>26 05 00 00</b>	<b>26.05</b>
<b>5%</b>	<b>VALUE</b>	<b>Aluminium ores and concentrates.</b>	<b>26 06 00 00</b>	<b>26.06</b>
<b>5%</b>	<b>VALUE</b>	<b>Lead ores and concentrates.</b>	<b>26 07 00 00</b>	<b>26.07</b>
<b>5%</b>	<b>VALUE</b>	<b>Zinc ores and concentrates.</b>	<b>26 08 00 00</b>	<b>26.08</b>
<b>5%</b>	<b>VALUE</b>	<b>Tin ores and concentrates.</b>	<b>26 09 00 00</b>	<b>26.09</b>
<b>5%</b>	<b>VALUE</b>	<b>Chromium ores and concentrates.</b>	<b>26 10 00 00</b>	<b>26.10</b>
<b>5%</b>	<b>VALUE</b>	<b>Tungsten ores and concentrates.</b>	<b>26 11 00 00</b>	<b>26.11</b>
		<b>Uranium or thorium ores and concentrates.</b>		<b>26.12</b>
<b>5%</b>	<b>VALUE</b>	- Uranium ores and concentrates	<b>26 12 10 00</b>	
<b>5%</b>	<b>VALUE</b>	- Thorium ores and concentrates	<b>26 12 20 00</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Molybdenum ores and concentrates.</b>		<b>26.13</b>
5%	VALUE	- Roasted	26 13 10 00	
5%	VALUE	- Other	26 13 90 00	
5%	VALUE	<b>Titanium ores and concentrates.</b>	26 14 00 00	<b>26.14</b>
		<b>Niobium, tantalum, vanadium or zirconium ores and concentrates.</b>		<b>26.15</b>
5%	VALUE	- Zirconium ores and concentrates	26 15 10 00	
5%	VALUE	- Other	26 15 90 00	
		<b>Precious metal ores and concentrates.</b>		<b>26.16</b>
5%	VALUE	- Silver ores and concentrates	26 16 10 00	
5%	VALUE	- Other	26 16 90 00	
		<b>Other ores and concentrates.</b>		<b>26.17</b>
5%	VALUE	- Antimony ores and concentrates	26 17 10 00	
5%	VALUE	- Other	26 17 90 00	
5%	VALUE	<b>Granulated slag (slag sand) from the manufacture of iron or steel.</b>	26 18 00 00	<b>26.18</b>
5%	VALUE	<b>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.</b>	26 19 00 00	<b>26.19</b>
		<b>Slag, ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds.</b>		<b>26.20</b>
		<b>- Containing mainly zinc :</b>		
5%	VALUE	- - Hard zinc spelter	26 20 11 00	
5%	VALUE	- - Other	26 20 19 00	
		<b>- Containing mainly lead :</b>		
5%	VALUE	- - Leaded gasoline sludges and leaded anti-knock compound sludges	26 20 21 00	
5%	VALUE	- - Other	26 20 29 00	
5%	VALUE	- Containing mainly copper	26 20 30 00	
5%	VALUE	- Containing mainly aluminium	26 20 40 00	
5%	VALUE	- 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.	26 20 60 00	
		<b>- Other:</b>		
5%	VALUE	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	26 20 91 00	
5%	VALUE	- - Other	26 20 99 00	
		<b>Other slag and ash, including seaweed ash (kelp); ash and residues from incineration of municipal waste.</b>		<b>26.21</b>
5%	VALUE	- Ash and residues from the incineration of municipal waste	26 21 10 00	
5%	VALUE	- Other	26 21 90 00	

#### Chapter 27

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

#### Notes.

1.- This Chapter does not cover :

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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(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 No. 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 mincrals " 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, prrovided that the weight of the non-aromatic

3- For the purposes of heading 27.10, wasts" oils" means waste containing mainly petrroleum oils and oils obtained from bituminous mierals (as described in Note 2 to this Chapther), whethwe or not mixed with water. These include:

(a) Sludge 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 fo emulsions in water or mixtures with water, such as those resulting from oil spill, 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 mutter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a mwist, 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 " benzole (benzene)' " toluole (toluene), " xylole (xylenes)"and " naphthalene " apply to products which cuntain more than 50 %o by weight of benzene, toluene, xylene, naphthalene, respectively .

4- For the purposes of subheadings 2707.12, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210 C (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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>		<b>27.01</b>
		<b>- Coal, whether or not pulverised, but not agglomcratcd :</b>		
<b>5%</b>	<b>VALUE</b>	- - Anthracite	<b>27 01 11 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Bituminous coal	<b>27 01 12 00</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Other coal	27 01 19 00	
5%	VALUE	- Briquettes, ovoids and similar solid fuels manufactured from coal	27 01 20 00	
		<b>Lignite, whether or not agglomerated, excluding jet.</b>		27.02
5%	VALUE	- Lignite, whether or not pulverised, but not agglomerated	27 02 10 00	
5%	VALUE	- Agglomerated lignite	27 02 20 00	
		<b>Peat (including peat litter), whether or not agglomerated.</b>		27.03
5%	VALUE	- - - For use as agricultural dust	27 03 00 10	
5%	VALUE	- - - Other	27 03 00 90	
		<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>		27.04
5%	VALUE	- - - Coke and semi-coke of lignite or peat, whether or not agglomerated	27 04 00 10	
5%	VALUE	- - - Retort carbon	27 04 00 20	
5%	VALUE	<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</b>	27 05 00 00	27.05
5%	VALUE	<b>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.</b>	27 06 00 00	27.06
		<b>Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.</b>		27.07
5%	VALUE	- Benzole (benzene)	27 07 10 00	
5%	VALUE	- Toluole (toluene)	27 07 20 00	
5%	VALUE	- Xylol (xylenes)	27 07 30 00	
5%	VALUE	- Naphthalene	27 07 40 00	
5%	VALUE	- 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)".	27 07 50 00	
		<b>- Other :</b>		
5%	VALUE	- - Creosote oils	27 07 91 00	
5%	VALUE	- - Other	27 07 99 00	
		<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>		27.08
5%	VALUE	- Pitch	27 08 10 00	
5%	VALUE	- Pitch coke	27 08 20 00	
5%	VALUE	<b>Petroleum oils and oils obtained from bituminous minerals, crude.</b>	27 09 00 00	27.09
		<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.</b>		27.10

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		- 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:		
		- - Light oils and preparations :		
		--- Naphtha :		
5%	VALUE	---- Light straight	27 10 12 11	
5%	VALUE	---- Whole	27 10 12 12	
5%	VALUE	---- Reformed	27 10 12 13	
5%	VALUE	---- Natural gasoline	27 10 12 14	
5%	VALUE	---- Other	27 10 12 19	
		--- Fuel :		
5%	VALUE	---- For engines ( excluding plane engines )	27 10 12 21	
5%	VALUE	---- For jet-plane engine ( JP4 )	27 10 12 22	
5%	VALUE	---- For other plane engines	27 10 12 23	
5%	VALUE	---- For other purposes	27 10 12 29	
		--- Diesel :		
5%	VALUE	---- For engines	27 10 12 31	
5%	VALUE	---- For electricity generators, including those used for ships	27 10 12 32	
5%	VALUE	---- For heating	27 10 12 33	
5%	VALUE	---- For other purposes	27 10 12 39	
		--- Fuel oil :		
5%	VALUE	---- For ships	27 10 12 41	
5%	VALUE	---- Partially refined crude oil (topped crude)	27 10 12 42	
5%	VALUE	---- Other	27 10 12 49	
		- - Other:		
		--- Lubricating oil :		
5%	VALUE	---- Base oils	27 10 19 11	
5%	VALUE	---- For spark-ignition engines (gasoline)	27 10 19 12	
5%	VALUE	---- For compression-ignition engines (diesel)	27 10 19 13	
5%	VALUE	---- For manual transmission gears	27 10 19 14	
5%	VALUE	---- For automatic transmission gears	27 10 19 15	
5%	VALUE	---- Other	27 10 19 19	
		--- Oils for other purposes :		
5%	VALUE	---- For cutting	27 10 19 91	
5%	VALUE	---- For cleaning	27 10 19 92	
5%	VALUE	---- For mould release	27 10 19 93	
5%	VALUE	---- For hydraulic brakes	27 10 19 94	
5%	VALUE	---- For hydraulic and turbo systems	27 10 19 95	
5%	VALUE	---- For transformer and circuit breakers	27 10 19 96	
5%	VALUE	---- White oils (such as paraffin oil and vaseline oil)	27 10 19 97	
5%	VALUE	---- Other lubricating oils (greasing oil)	27 10 19 98	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - -Other	27 10 19 99	
5%	VALUE	- <b>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 :</b>	27 10 20 00	
		- <b>Waste oils :</b>		
5%	VALUE	- - containing polychlorinated biphenyls(PCBs), polychlorinated terphenyls(PCTs) or polybrominated biphenyls(PBBs)	27 10 91 00	
5%	VALUE	- - Other	27 10 99 00	
		<b>Petroleum gases and other gaseous hydrocarbons.</b>		27.11
		- <b>Liquefied :</b>		
5%	VALUE	- - Natural gas	27 11 11 00	
5%	VALUE	- - Propane	27 11 12 00	
5%	VALUE	- - Butanes	27 11 13 00	
5%	VALUE	- - Ethylene, propylene, butylene et butadiene	27 11 14 00	
5%	VALUE	- - Other	27 11 19 00	
		- <b>In gaseous state :</b>		
5%	VALUE	- - Natural gas	27 11 21 00	
5%	VALUE	- - Other	27 11 29 00	
		<b>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.</b>		27.12
5%	VALUE	- Petroleum jelly	27 12 10 00	
		- <b>Paraffin wax containing by weight less than 0.75 % of oil :</b>		
5%	VALUE	- - - For making candles	27 12 20 10	
5%	VALUE	- - - For impregnating matches	27 12 20 20	
5%	VALUE	- - - Other	27 12 20 90	
5%	VALUE	- Other	27 12 90 00	
		<b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous mlnerals.</b>		27.13
		- <b>Petroleum coke :</b>		
5%	VALUE	- - Not calcined	27 13 11 00	
5%	VALUE	- - Calcined	27 13 12 00	
5%	VALUE	- Petroleum bitumen	27 13 20 00	
5%	VALUE	- Other residues of petroleum oils or of oils obtained from bituminous minerals	27 13 90 00	
		<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</b>		27.14
5%	VALUE	- Bituminous or oil shale and tar sands	27 14 10 00	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		- Other :		
5%	VALUE	- - - Bitumen and asphlt,natural	27 14 90 10	
5%	VALUE	- - - Other	27 14 90 90	
5%	VALUE	<b>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).</b>	27 15 00 00	27.15
5%	VALUE	<b>Electrical energy. (optional heading).</b>	27 16 00 00	27.16

#### Section VI

### PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

#### Notes.

I.- (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 I 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

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.

I.- 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;

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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(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 headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49). only the following compounds of carbon are to be classified in this Chapter :

(a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 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 No. 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

(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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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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 basic 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 -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."

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>I. - CHEMICAL ELEMENTS</b>		
		<b>Fluorine, chlorine, bromine and iodine.</b>		<b>28.01</b>
<b>5%</b>	<b>VALUE</b>	- Chlorine	<b>28 01 10 00</b>	
<b>5%</b>	<b>VALUE</b>	- Iodine	<b>28 01 20 00</b>	
		<b>- Fluorine; bromine :</b>		
<b>5%</b>	<b>VALUE</b>	- - - Fluorine	<b>28 01 30 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Bromine	<b>28 01 30 20</b>	
		<b>Sulphur, sublimed or precipitated; colloidal sulphur.</b>		<b>28.02</b>
<b>5%</b>	<b>VALUE</b>	- - - Sulphur,sublimed or precipitated	<b>28 02 00 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Colloidal sulphur	<b>28 02 00 20</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	<b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).</b>	28 03 00 00	28.03
		<b>Hydrogen, rare gases and other non-metals.</b>		28.04
5%	VALUE	- Hydrogen	28 04 10 00	
		<b>- Rare gases :</b>		
5%	VALUE	- - Argon	28 04 21 00	
		<b>- - Other :</b>		
5%	VALUE	- - - Helium	28 04 29 10	
5%	VALUE	- - - Neon	28 04 29 20	
5%	VALUE	- - - Other	28 04 29 90	
5%	VALUE	- Nitrogen	28 04 30 00	
5%	VALUE	- Oxygen	28 04 40 00	
5%	VALUE	- Boron; tellurium	28 04 50 00	
		<b>- Silicon :</b>		
5%	VALUE	- - Containing by weight not less than 99.99 % of silicon	28 04 61 00	
5%	VALUE	- - Other	28 04 69 00	
5%	VALUE	- Phosphorus	28 04 70 00	
5%	VALUE	- Arsenic	28 04 80 00	
5%	VALUE	- Selenium	28 04 90 00	
		<b>Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed;mercury.</b>		28.05
		<b>- Alkaline-earth metals :</b>		
5%	VALUE	- - Sodium	28 05 11 00	
5%	VALUE	- - Calcium	28 05 12 00	
		<b>- - Other :</b>		
5%	VALUE	- - - Lithium	28 05 19 10	
5%	VALUE	- - - Potassium	28 05 19 20	
5%	VALUE	- - - Other	28 05 19 90	
5%	VALUE	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	28 05 30 00	
5%	VALUE	- Mercury	28 05 40 00	
		<b>II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS.</b>		
		<b>Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.</b>		28.06
5%	VALUE	- Hydrogen chloride (hydrochloric acid)	28 06 10 00	
5%	VALUE	- Chlorosulphuric acid	28 06 20 00	
		<b>Sulphuric acid; oleum.</b>		28.07
5%	VALUE	- - - Sulphuric acid	28 07 00 10	
5%	VALUE	- - - Oleum(oily sulphuric acid)	28 07 00 20	
		<b>Nitric acid; sulphonitric acids.</b>		28.08
5%	VALUE	- - - Nitric acid	28 08 00 10	
5%	VALUE	- - - sulphonitric acids	28 08 00 20	
		<b>Diphosphorus pentaoxide ; phosphoric acid; polyphosphoric acids whether or not chemically defined.</b>		28.09
5%	VALUE	- Diphosphorus pentaoxide	28 09 10 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Phosphoric acid and polyphosphoric acids:</b>		
5%	VALUE	- - - Phosphoric acid	28 09 20 10	
5%	VALUE	- - - polyphosphoric acids	28 09 20 20	
		<b>Oxides of boron; boric acids.</b>		28.10
5%	VALUE	- - - Oxides of boron	28 10 00 10	
5%	VALUE	- - - boric acids	28 10 00 20	
		<b>Other inorganic acids and other inorganic oxygen compounds of non-metals.</b>		28.11
		<b>- Other inorganic acids:</b>		
5%	VALUE	- - Hydrogen fluoride (hydrofluoric acid)	28 11 11 00	
5%	VALUE	-- Hydrogen cyanide (hydrocyanic acid)	28 11 12 00	
		<b>- - Other:</b>		
5%	VALUE	- - - Hydrogen sulphide	28 11 19 20	
5%	VALUE	- - - Hydroisic Acid	28 11 19 30	
5%	VALUE	- - - Other	28 11 19 90	
		<b>- Other inorganic oxygen compounds of non-metals:</b>		
5%	VALUE	- - Carbon dioxide	28 11 21 00	
5%	VALUE	- - Silicon dioxide	28 11 22 00	
		<b>- - Other:</b>		
5%	VALUE	- - - Arsenic trioxide, arsenic pentoxide	28 11 29 10	
5%	VALUE	- - - Other	28 11 29 90	
		<b>III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS</b>		
		<b>Halides and halide oxides of non-metals.</b>		28.12
		<b>- Chlorides and chloride oxides:</b>		
5%	VALUE	- - Carbonyl dichloride (phosgene)	28 12 11 00	
5%	VALUE	- - Phosphorous oxychloride	28 12 12 00	
5%	VALUE	- - Phosphorous trichloride	28 12 13 00	
5%	VALUE	- - Phosphorous pentachloride	28 12 14 00	
5%	VALUE	- - Sulphur monochloride	28 12 15 00	
5%	VALUE	- - Sulphur dichloride	28 12 16 00	
5%	VALUE	- - Thionyl chloride	28 12 17 00	
		<b>- - Other:</b>		
5%	VALUE	- - - Arsenic trichloride	28 12 19 10	
5%	VALUE	- - - Other	28 12 19 90	
5%	VALUE	- Other	28 12 90 00	
		<b>Sulphides of non-metals; commercial phosphorus trisulphide.</b>		28.13
5%	VALUE	- Carbon disulphide	28 13 10 00	
5%	VALUE	- Other	28 13 90 00	
		<b>IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS</b>		
		<b>Ammonia, anhydrous or in aqueous solution.</b>		28.14
5%	VALUE	- Anhydrous ammonia	28 14 10 00	
5%	VALUE	- Ammonia in aqueous solution	28 14 20 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.</b>		<b>28.15</b>
		<b>- Sodium hydroxide (caustic soda) :</b>		
5%	VALUE	- - Solid	28 15 11 00	
5%	VALUE	- - In aqueous solution (soda lye or liquid soda)	28 15 12 00	
5%	VALUE	- Potassium hydroxide (caustic potash)	28 15 20 00	
5%	VALUE	- Peroxides of sodium or potassium	28 15 30 00	
		<b>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.</b>		<b>28.16</b>
5%	VALUE	- Hydroxide and peroxide of magnesium	28 16 10 00	
5%	VALUE	- Oxide, hydroxide and peroxide of strontium or barium.	28 16 40 00	
		<b>Zinc oxide; zinc peroxide.</b>		<b>28.17</b>
5%	VALUE	- - - Zinc oxide	28 17 00 10	
5%	VALUE	- - - zinc peroxide	28 17 00 20	
		<b>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.</b>		<b>28.18</b>
5%	VALUE	- Artificial corundum, whether or not chemically defined	28 18 10 00	
5%	VALUE	- Aluminium oxide, other than artificial corundum	28 18 20 00	
5%	VALUE	- Aluminium hydroxide	28 18 30 00	
		<b>Chromium oxides and hydroxides.</b>		<b>28.19</b>
5%	VALUE	- Chromium trioxide	28 19 10 00	
5%	VALUE	- Other	28 19 90 00	
		<b>Manganese oxides.</b>		<b>28.20</b>
5%	VALUE	- Manganese dioxide	28 20 10 00	
5%	VALUE	- Other	28 20 90 00	
		<b>Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub>.</b>		<b>28.21</b>
5%	VALUE	<b>- Iron oxides and hydroxides:</b>		
5%	VALUE	- - - Yellow, red, black iron oxides	28 21 10 10	
5%	VALUE	- - - Other	28 21 10 90	
5%	VALUE	- Earth colours	28 21 20 00	
5%	VALUE	<b>Cobalt oxides and hydroxides; commercial cobalt oxides.</b>	28 22 00 00	<b>28.22</b>
5%	VALUE	<b>Titanium oxides.</b>	28 23 00 00	<b>28.23</b>
		<b>Lead oxides; red lead and orange lead.</b>		<b>28.24</b>
5%	VALUE	- Lead monoxide (litharge, massicot)	28 24 10 00	
		<b>- Other:</b>		
5%	VALUE	- - - Lead dimonoxide	28 24 90 10	
5%	VALUE	- - - Other	28 24 90 90	
		<b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.</b>		<b>28.25</b>
5%	VALUE	- Hydrazine and hydroxylamine and their inorganic salts	28 25 10 00	
5%	VALUE	- Lithium oxide and hydroxide	28 25 20 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Vanadium oxides and hydroxides	28 25 30 00	
5%	VALUE	- Nickel oxides and hydroxides	28 25 40 00	
		<b>- Copper oxides and hydroxides:</b>		
5%	VALUE	- - - copper oxides	28 25 50 10	
5%	VALUE	- - - copper hydroxides	28 25 50 20	
5%	VALUE	- Germanium oxides and zirconium dioxide	28 25 60 00	
5%	VALUE	- Molybdenum oxides and hydroxides	28 25 70 00	
5%	VALUE	- Antimony oxides	28 25 80 00	
		<b>- Other :</b>		
5%	VALUE	- - - Tin oxides	28 25 90 10	
5%	VALUE	- - - Sodium oxide	28 25 90 20	
5%	VALUE	- - - Calcium Oxide	28 25 90 30	
5%	VALUE	- - - <i>Bristar</i> and similar rock fragmenting materials containing calcium hydroxide	28 25 90 40	
5%	VALUE	- - - Calcium hydroxides	28 25 90 60	
5%	VALUE	- - - Other	28 25 90 90	
		<b>V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS</b>		
		<b>Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.</b>		<b>28.26</b>
		<b>- Fluorides :</b>		
5%	VALUE	- - Of aluminium	28 26 12 00	
5%	VALUE	- - Other	28 26 19 00	
5%	VALUE	- Sodium hexafluoroaluminate (synthetic cryolite)	28 26 30 00	
5%	VALUE	- Other	28 26 90 00	
		<b>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.</b>		<b>28.27</b>
5%	VALUE	- Ammonium chloride	28 27 10 00	
5%	VALUE	- Calcium chloride	28 27 20 00	
		<b>- Other chlorides :</b>		
5%	VALUE	- - Of magnesium	28 27 31 00	
5%	VALUE	- - Of aluminium	28 27 32 00	
5%	VALUE	- - Of nickel	28 27 35 00	
		<b>- - Other:</b>		
5%	VALUE	- - - Of cobalt	28 27 39 20	
5%	VALUE	- - - Of Zinc	28 27 39 30	
5%	VALUE	- - - Other	28 27 39 90	
		<b>- Chloride oxides and chloride hydroxides :</b>		
5%	VALUE	- - Of copper	28 27 41 00	
5%	VALUE	- - Other	28 27 49 00	
		<b>- Bromides and bromide oxides :</b>		
5%	VALUE	- - Bromides of sodium or of potassium	28 27 51 00	
		<b>- - Other:</b>		
5%	VALUE	- - - Mercury bromide	28 27 59 10	
5%	VALUE	- - - Other	28 27 59 90	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Iodides and iodide oxides	28 27 60 00	
		<b>Hypochlorites; commercial calcium hypochlorite; chlorites;hypobromites.</b>		28.28
5%	VALUE	- Commercial calcium hypochlorite and other calcium hypochlorites	28 28 10 00	
		<b>- Other :</b>		
5%	VALUE	- - - Sodium hypochlorite	28 28 90 10	
5%	VALUE	- - - Potassium hypochlorite	28 28 90 20	
5%	VALUE	- - - Chlorites	28 28 90 30	
5%	VALUE	- - - Hypobromites	28 28 90 40	
5%	VALUE	- - - Other	28 28 90 90	
		<b>Chlorates and perchlorates; bromates and perbromates; iodates and periodates.</b>		28.29
		<b>- Chlorates :</b>		
5%	VALUE	- - Of sodium	28 29 11 00	
		<b>- - Other:</b>		
5%	VALUE	- - - Potassium chlorate	28 29 19 10	
5%	VALUE	- - - Magnisium chlorates	28 29 19 20	
5%	VALUE	- - - Other	28 29 19 90	
		<b>- Other :</b>		
		<b>- - - Perchlorates:</b>		
5%	VALUE	- - - - Sodium perchlorates	28 29 90 11	
5%	VALUE	- - - - Magnesium perchlorates	28 29 90 12	
5%	VALUE	- - - - Ammonium chlorates	28 29 90 13	
5%	VALUE	- - - - Other	28 29 90 19	
		<b>- - - Bromates and perbromates:</b>		
5%	VALUE	- - - - Potassium bromates	28 29 90 21	
5%	VALUE	- - - - Other	28 29 90 29	
5%	VALUE	- - - Iodates and periodates	28 29 90 30	
		<b>Sulphides; polysulphides,whether or not chemically defined .</b>		28.30
5%	VALUE	- Sodium sulphides	28 30 10 00	
5%	VALUE	- Other	28 30 90 00	
		<b>Dithionites and sulphonylates.</b>		28.31
5%	VALUE	- Of sodium	28 31 10 00	
5%	VALUE	- Other	28 31 90 00	
		<b>Sulphites; thiosulphates.</b>		28.32
5%	VALUE	- Sodium sulphites	28 32 10 00	
5%	VALUE	- Other sulphites	28 32 20 00	
		<b>- Thiosulphates :</b>		
5%	VALUE	- - - Sodium Thiosulphates	28 32 30 10	
5%	VALUE	- - - Calcium Thiosulphates	28 32 30 20	
5%	VALUE	- - - Other	28 32 30 90	
		<b>Sulphates; alums; peroxosulphates (persulphates).</b>		28.33
		<b>- Sodium sulphates :</b>		
5%	VALUE	- - Disodium sulphate	28 33 11 00	
5%	VALUE	- - Other	28 33 19 00	
		<b>- Other sulphates :</b>		
5%	VALUE	- - Of magnesium	28 33 21 00	
5%	VALUE	- - Of aluminium	28 33 22 00	
5%	VALUE	- - Of nickel	28 33 24 00	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Of copper	28 33 25 00	
5%	VALUE	- - Of barium	28 33 27 00	
		- - <b>Other:</b>		
5%	VALUE	- - - Lead sulphates	28 33 29 10	
5%	VALUE	- - - Calcium sulphates and anhydrous calcium sulphates	28 33 29 20	
5%	VALUE	- - - Iron sulphate	28 33 29 30	
5%	VALUE	- - - Ferrous sulphate (iron trivalent)	28 33 29 40	
5%	VALUE	- - - Cobalt sulphate	28 33 29 50	
5%	VALUE	- - - Tin sulphate	28 33 29 60	
5%	VALUE	- - - Of Zinc	28 33 29 80	
5%	VALUE	- - - Other	28 33 29 90	
5%	VALUE	- Alums	28 33 30 00	
5%	VALUE	- Peroxosulphates (persulphates)	28 33 40 00	
		<b>Nitrites; nitrates.</b>		28.34
		- <b>Nitrites :</b>		
5%	VALUE	- - - Of Sodium	28 34 10 10	
5%	VALUE	- - - Of Potassium	28 34 10 20	
5%	VALUE	- - - Of Lead	28 34 10 30	
5%	VALUE	- - - Of Calcium	28 34 10 40	
5%	VALUE	- - - Of magnesium	28 34 10 50	
5%	VALUE	- - - Of aluminium	28 34 10 60	
5%	VALUE	- - - Of Zinc	28 34 10 70	
5%	VALUE	- - - Other	28 34 10 90	
		- <b>Nitrates :</b>		
5%	VALUE	- - Potassium Nitrate	28 34 21 00	
		- - <b>Other :</b>		
5%	VALUE	- - - Of Sodium	28 34 29 10	
5%	VALUE	- - - Of Lead	28 34 29 20	
5%	VALUE	- - - Of Calcium	28 34 29 30	
5%	VALUE	- - - Of Magnesium	28 34 29 40	
5%	VALUE	- - - Of aluminium	28 34 29 50	
5%	VALUE	- - - Of Zinc	28 34 29 60	
5%	VALUE	- - - Of cobalt	28 34 29 70	
5%	VALUE	- - - Of Ammonium	28 34 29 80	
5%	VALUE	- - - Other	28 34 29 90	
		<b>Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates, whether or not chemically defined.</b>		28.35
5%	VALUE	- Phosphinates (hypophosphites) and phosphonates (phosphites)	28 35 10 00	
		- <b>Phosphates :</b>		
5%	VALUE	- - Of mono- or disodium	28 35 22 00	
5%	VALUE	- - Of Potassium	28 35 24 00	
5%	VALUE	- - Calcium hydrogenorthophosphate ("dicalcium phosphate")	28 35 25 00	
5%	VALUE	- - Other phosphates of calcium	28 35 26 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>-- Other:</b>		
5%	VALUE	- - - Of Lead	28 35 29 10	
5%	VALUE	- - - Of iron	28 35 29 20	
5%	VALUE	- - - Other	28 35 29 90	
		<b>- Polyphosphates :</b>		
5%	VALUE	- - Sodium triphosphate ( sodium tripolyphosphosphate )	28 35 31 00	
		<b>-- Other:</b>		
5%	VALUE	- - - Sodium phosphoric acid	28 35 39 10	
5%	VALUE	- - - Other	28 35 39 90	
		<b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.</b>		28.36
5%	VALUE	- Disodium carbonate	28 36 20 00	
5%	VALUE	- Sodium hydrogencarbonate (sodium bicarbonates)	28 36 30 00	
5%	VALUE	- Potassium carbonates	28 36 40 00	
5%	VALUE	- Calcium carbonate	28 36 50 00	
5%	VALUE	- Barium carbonate	28 36 60 00	
		<b>- Other :</b>		
5%	VALUE	- - Lithium carbonates	28 36 91 00	
5%	VALUE	- - Strontium carbonate	28 36 92 00	
		<b>-- Other:</b>		
5%	VALUE	- - - Zinc carbonates	28 36 99 10	
5%	VALUE	- - - Other	28 36 99 90	
		<b>Cyanides, cyanide oxides and complex cyanides.</b>		28.37
		<b>- Cyanides and cyanide oxides :</b>		
5%	VALUE	- - Of sodium	28 37 11 00	
5%	VALUE	- - Other	28 37 19 00	
5%	VALUE	- Complex cyanide	28 37 20 00	
		<b>Deleted</b>		28.38
		<b>Silicates; commercial alkali metal silicates.</b>		28.39
		<b>- Of sodium :</b>		
5%	VALUE	- - Sodium metasilicates	28 39 11 00	
5%	VALUE	- - Other	28 39 19 00	
5%	VALUE	- Other	28 39 90 00	
		<b>Borates; peroxoborates (perborates).</b>		28.40
		<b>- Disodium tetraborate (refined borax):</b>		
5%	VALUE	- - Anhydrous	28 40 11 00	
5%	VALUE	- - Other	28 40 19 00	
5%	VALUE	- Other borates	28 40 20 00	
5%	VALUE	- Peroxoborates (perborates)	28 40 30 00	
		<b>Salts of oxometallic or peroxometallic acids.</b>		28.41
5%	VALUE	- Sodium dichromate	28 41 30 00	
		<b>- Dichromate another second dichromate; over dichromate:</b>		
5%	VALUE	- - - Sodium chromate 98	28 41 50 10	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Other	28 41 50 90	
		<b>- Manganites, manganates and permanganates :</b>		
5%	VALUE	- - Potassium permanganate	28 41 61 00	
5%	VALUE	- - Other	28 41 69 00	
		<b>- Molybdates:</b>		
5%	VALUE	- - - Of sodium	28 41 70 10	
5%	VALUE	- - - Other	28 41 70 90	
5%	VALUE	- Tungstates (wolframates)	28 41 80 00	
		<b>- Other:</b>		
5%	VALUE	- - - Sodium aluminate	28 41 90 10	
5%	VALUE	- - - Other	28 41 90 90	
		<b>Other salts of inorganic acids or peroxoacid(including aluminosilicates whether or not chemically defined), other than azides.</b>		28.42
5%	VALUE	- Double or complex silicates,including aluminosilicates whether or not chemically defined	28 42 10 00	
5%	VALUE	- Other	28 42 90 00	
		<b>VI.- MISCELLANEOUS</b>		
		<b>Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.</b>		28.43
5%	VALUE	- Colloidal precious metals	28 43 10 00	
		<b>- Silver compounds :</b>		
5%	VALUE	- - Silver nitrate	28 43 21 00	
		<b>- - Other:</b>		
5%	VALUE	- - - Silver azide	28 43 29 10	
5%	VALUE	- - - Silver nitrite	28 43 29 20	
5%	VALUE	- - - Silver fulminate	28 43 29 30	
5%	VALUE	- - - Other	28 43 29 90	
5%	VALUE	- Gold compounds	28 43 30 00	
5%	VALUE	- Other compounds; amalgams	28 43 90 00	
		<b>Radioactive chemical elements and radioactive isotopes(including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.</b>		28.44
		<b>- Natural uranium and its compounds; alloys, dispersions(including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds :</b>		
5%	VALUE	- - - For medical purposes	28 44 10 10	
5%	VALUE	- - - Other	28 44 10 90	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235,plutonium or compounds of these products :		
5%	VALUE	- - - For medical purposes	28 44 20 10	
5%	VALUE	- - - Other	28 44 20 90	
		- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235,thorium or compounds of these products :		
5%	VALUE	- - - For medical purposes	28 44 30 10	
5%	VALUE	- - - Other	28 44 30 90	
		- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys,dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:		
Free	VALUE	- - - For medical purposes	28 44 40 10	
Free	VALUE	- - - Other	28 44 40 90	
5%	VALUE	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	28 44 50 00	
		<b>Isotopes other than those of heading 28.44; compounds,inorganic or organic, of such isotopes, whether or not chemically defined.</b>		<b>28.45</b>
5%	VALUE	- Heavy water (deuterium oxide)	28 45 10 00	
5%	VALUE	- Other	28 45 90 00	
		<b>Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.</b>		<b>28.46</b>
5%	VALUE	- Cerium compounds	28 46 10 00	
5%	VALUE	- Other	28 46 90 00	
5%	VALUE	<b>Hydrogen peroxyde, whether or not solidified with urea .</b>	28 47 00 00	<b>28.47</b>
		<b>deleted</b>	<b>28 48 00 00</b>	<b>28.48</b>
		<b>Carbides, whether or not chemicelly defined .</b>		<b>28.49</b>
5%	VALUE	- Of calcium	28 49 10 00	
5%	VALUE	- Of silicon	28 49 20 00	
5%	VALUE	- Other	28 49 90 00	
		<b>Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49 .</b>		<b>28.50</b>
5%	VALUE	- - - Hydrides	28 50 00 10	
5%	VALUE	- - - Nitrides	28 50 00 20	
		<b>- - - Azides:</b>		
5%	VALUE	- - - - Of Sodium	28 50 00 31	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - - Of lead	28 50 00 32	
5%	VALUE	- - - - Other	28 50 00 39	
5%	VALUE	- - - Silicides	28 50 00 40	
5%	VALUE	- - - Borides	28 50 00 50	
		<b>Deleted</b>		<b>28.51</b>
		<b>Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.</b>		<b>28.52</b>
		<b>- Chemically defined:</b>		
5%	VALUE	- - - Mercury thiocinate	28 52 10 10	
5%	VALUE	- - - Mercury fulminate	28 52 10 20	
5%	VALUE	- - - 'Mercury oxide (yellow, red and black)	28 52 10 30	
5%	VALUE	- - - Mercury chloride	28 52 10 40	
5%	VALUE	- - - Mercury iodide	28 52 10 50	
5%	VALUE	- - - Mercury sulphate	28 52 10 60	
5%	VALUE	- - - Of mercury	28 52 10 70	
5%	VALUE	- - - Mercury chromate	28 52 10 80	
5%	VALUE	- - - Other	28 52 10 90	
5%	VALUE	- Other	28 52 90 00	
		<b>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.</b>		<b>28.53</b>
5%	VALUE	- Cyanogine chloride	28 53 10 00	
		<b>- Other</b>		
5%	VALUE	- - - Distilled water, conductivity water and water of similar purity	28 53 90 10	
5%	VALUE	- - - Liquid air and compressed air	28 53 90 20	
5%	VALUE	- - - Amalgams (other than amalgams of precious metals of heading 28.43)	28 53 90 30	
5%	VALUE	- - - Other	28 53 90 90	

## 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;

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(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. 1 1 );

(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, hexamethy lenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup>; (heading 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

(i) Optic. 1 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.

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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 I to Section VI and Note 2 to Chapter 28 :

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

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

(3) Co-ordination compounds, other than products classifiable in sub-Chapter XI 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.

Headin 7 No. 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 hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

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(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.

#### Suhheading Notes.

1.- Within an 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

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

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>I.- HYDROCARBONS AND THEIR HALOGENATED,SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
		<b>Acyclic hydrocarbons.</b>		<b>29.01</b>
		<b>- Saturated :</b>		
Free	VALUE	- - - Ethane	29 01 10 10	
Free	VALUE	- - - Butanes	29 01 10 20	
Free	VALUE	- - - Pentanes	29 01 10 30	
Free	VALUE	- - - Hexanes	29 01 10 40	
Free	VALUE	- - - Heptanes	29 01 10 50	
Free	VALUE	- - - Octanes	29 01 10 60	
Free	VALUE	- - - Other	29 01 10 90	
		<b>- Unsaturated :</b>		
Free	VALUE	- - Ethylene	29 01 21 00	
Free	VALUE	- - Propene (propylene)	29 01 22 00	
Free	VALUE	- - Butene (butylene) and isomers thereof	29 01 23 00	
Free	VALUE	- - Buta-1.3-diene and isoprene	29 01 24 00	
		<b>- - Other :</b>		
Free	VALUE	- - - Propadiene	29 01 29 10	
Free	VALUE	- - - Buta 1.2 diene	29 01 29 20	
Free	VALUE	- - - Acetylene gas	29 01 29 30	
Free	VALUE	- - - Acetylene phenyl	29 01 29 40	
Free	VALUE	- - - Methyl Acetylene phenyl	29 01 29 50	
Free	VALUE	- - - Butene	29 01 29 60	
Free	VALUE	- - - Other	29 01 29 90	
		<b>Cyclic hydrocarbons.</b>		<b>29.02</b>
		<b>- Cyclanes , cyclenes and cycloterpenes :</b>		
Free	VALUE	- - Cyclohexane	29 02 11 00	
Free	VALUE	- - Other	29 02 19 00	
Free	VALUE	- Benzene	29 02 20 00	
Free	VALUE	- Toluene	29 02 30 00	
		<b>- Xylenes :</b>		
Free	VALUE	- - o-Xylene	29 02 41 00	
Free	VALUE	- - m-Xylene	29 02 42 00	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	- - p-Xylene	29 02 43 00	
Free	VALUE	- - Mixed Xylene isomers	29 02 44 00	
Free	VALUE	- Styrene	29 02 50 00	
Free	VALUE	- Ethylbenzene	29 02 60 00	
Free	VALUE	- Cumene	29 02 70 00	
		<b>- Other :</b>		
Free	VALUE	- - - Tetralyne	29 02 90 10	
Free	VALUE	- - - Naphthalene	29 02 90 20	
Free	VALUE	- - - Other	29 02 90 90	
		<b>Halogenated derivatives of hydrocarbons.</b>		<b>29.03</b>
		<b>- Saturated chlorinated derivatives of acyclic hydrocarbons :</b>		
5%	VALUE	- - Chloromethane (Methyl chloride ) and chloroethane (ethyl chloride)	29 03 11 00	
5%	VALUE	- - Dichloromethane (methylene chloride)	29 03 12 00	
5%	VALUE	- - Chloroform (trichloromethane)	29 03 13 00	
5%	VALUE	- - Carbon tetrachloride	29 03 14 00	
5%	VALUE	- - Ethylene dichloride (ISO) (1,2 - dichloroethane)	29 03 15 00	
		<b>- - Other:</b>		
5%	VALUE	- - - 1,1,1 Trichloroethane (chloroform methane)	29 03 19 10	
5%	VALUE	- - - Other	29 03 19 90	
		<b>- Unsaturated chlorinated derivatives of acyclic hydrocarbons :</b>		
5%	VALUE	- - Vinyl chloride (chloroethylene)	29 03 21 00	
5%	VALUE	- - Trichloroethylene	29 03 22 00	
5%	VALUE	- - Tetrachloroethylene (perchloroethylene)	29 03 23 00	
5%	VALUE	- - Other	29 03 29 00	
		<b>- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:</b>		
5%	VALUE	- - Ethylene dibromide (ISO) (1,2 dibromoethane)	29 03 31 00	
		<b>- - Other:</b>		
5%	VALUE	- - - 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-prop-1-ene	29 03 39 10	
5%	VALUE	- - - Bromo methane (methyl bromide)	29 03 39 20	
5%	VALUE	- - - Other	29 03 39 90	
		<b>- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:</b>		
5%	VALUE	- - Chlorodifluoromethane	29 03 71 00	
5%	VALUE	- - Dichlorotrifluoroethanes	29 03 72 00	
5%	VALUE	- - Dichlorofluoroethanes	29 03 73 00	
5%	VALUE	- - Chlorodifluoroethanes	29 03 74 00	
5%	VALUE	- - Dichloropentafluoropropanes	29 03 75 00	
5%	VALUE	- - Bromochlorodifluoromethane, bromotrifluoromethane and	29 03 76 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- - Other derivatives perhalogenated only with fluorine and chlorine:</b>		
5%	VALUE	- - - Trichlorofluoromethane	29 03 77 10	
5%	VALUE	- - - Pentachloroflpropenethanes	29 03 77 20	
5%	VALUE	- - - Tetrachlorodifluoroethanes	29 03 77 30	
5%	VALUE	- - - Heptachlorofluorpropanes	29 03 77 40	
5%	VALUE	- - - Hexachlorodifluoropropanes	29 03 77 50	
5%	VALUE	- - - PentachloroTrifluoropropane	29 03 77 60	
5%	VALUE	- - - TetrachloroTetrapropane	29 03 77 70	
5%	VALUE	- - - Trichlorofluoropentapropane	29 03 77 80	
		<b>- - - Other:</b>		
5%	VALUE	- - - - Dichlorohexafluoropropane	29 03 77 91	
5%	VALUE	- - - - Chloroheptafluoropropane	29 03 77 92	
5%	VALUE	- - - - Trichlorotrifluoroethanes	29 03 77 93	
5%	VALUE	- - - - Dichlorotetrafluoroethanes	29 03 77 94	
5%	VALUE	- - - - Chloropentafluoroethanes	29 03 77 95	
5%	VALUE	- - - - Other	29 03 77 99	
5%	VALUE	- - Other perhalogenated derivatives	29 03 78 00	
		<b>- - Other:</b>		
5%	VALUE	- - - Methan, ethane or propane derivatives, halogenated only with fluorine & chlorine	29 03 79 10	
5%	VALUE	- - -Methan, ethane or propane derivatives, halogenated only with fluorine & bromine	29 03 79 20	
5%	VALUE	- - - Chlorotetrafluoroethanes	29 03 79 30	
5%	VALUE	- - - Bromochloromethane	29 03 79 40	
5%	VALUE	- - - Other	29 03 79 90	
		<b>- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :</b>		
5%	VALUE	- - 1,2,3,4,5,6 - Hexachlorocyclohexane (HCH (ISO))· including lindane ( ISO, INN )	29 03 81 00	
5%	VALUE	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	29 03 82 00	
5%	VALUE	-- Mirex (ISO)	29 03 83 00	
5%	VALUE	- - Other	29 03 89 00	
		<b>- Halogenated derivatives of aromatic hydrocarbons :</b>		
5%	VALUE	- - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	29 03 91 00	
5%	VALUE	- - Hexachlorobenzene (ISO) and DDT (ISO)(clofenotane (INN) 1,1,1- trichloro - 2,2 - bis (p - chlorophenyl)ethane)	29 03 92 00	
5%	VALUE	-- Pentachlorobenzene (ISO)	29 03 93 00	
5%	VALUE	-- Hexabromobiphenyls	29 03 94 00	
5%	VALUE	- - Other	29 03 99 00	
		<b>Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.</b>		<b>29.04</b>
5%	VALUE	- Derivatives containing only sulpho groups, their salts and ethyl esters	29 04 10 00	
		<b>- Derivatives containing only nitro or only nitroso groups:</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Nitrobenzene and trinitrobenzen and nitromethal	29 04 20 10	
5%	VALUE	- - - Dinitrate and trinitrate (colouring)	29 04 20 20	
5%	VALUE	- - - Other	29 04 20 90	
5%	VALUE	-- Perfluorooctane sulphonic acid	29 04 31 00	
5%	VALUE	-- Ammonium perfluorooctane sulphonate	29 04 32 00	
5%	VALUE	-- Lithium perfluorooctane sulphonate	29 04 33 00	
5%	VALUE	-- Potassium perfluorooctane sulphonate	29 04 34 00	
5%	VALUE	-- Other salts of perfluorooctane sulphonic acid	29 04 35 00	
5%	VALUE	-- Perfluorooctane sulphonyl fluoride	29 04 36 00	
		- Other:		
5%	VALUE	- - Trichloronitromethane (chloropicrin)	29 04 91 00	
5%	VALUE	- - Other	29 04 99 00	
		<b>II.- ALCOHOLS AND THEIR HALOGENATD, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
		<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		<b>29.05</b>
		- Saturated monohydric alcohols :		
5%	VALUE	- - Methanol (Methyl alcohol)	29 05 11 00	
5%	VALUE	- - Propan-1-ol (propyl alcohol) and Propan-2-ol (isopropyl alcohol)	29 05 12 00	
5%	VALUE	- - Butan -1- ol (n-butyl alcohol)	29 05 13 00	
5%	VALUE	- - Other butanols	29 05 14 00	
5%	VALUE	- - Octanol (octyl alcohol) and isomers thereof	29 05 16 00	
5%	VALUE	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	29 05 17 00	
		- - Other:		
5%	VALUE	- - - Diethylhexanol	29 05 19 10	
5%	VALUE	- - - 3,3-dimethylbutane-2-ol (binakolyl alcohol)	29 05 19 20	
5%	VALUE	- - - Other	29 05 19 90	
		- Unsaturated monohydric alcohols :		
5%	VALUE	- - acyclic terpene alcohols	29 05 22 00	
5%	VALUE	- - Other	29 05 29 00	
		- Diols :		
5%	VALUE	- - Ethylene glycol (ethanediol)	29 05 31 00	
5%	VALUE	- - Propylene glycol (propane-1,2-diol)	29 05 32 00	
5%	VALUE	- - Other	29 05 39 00	
		- Other polyhydric alcohols :		
5%	VALUE	- - 2-Ethyl-2-(hydroxymethyl)prupane-1,3-diol (trimethylolpro-pane)	29 05 41 00	
5%	VALUE	- - Pentaerythritol	29 05 42 00	
5%	VALUE	- - Mannitol	29 05 43 00	
5%	VALUE	- - D-glucitol (sorbitol)	29 05 44 00	
5%	VALUE	- - Glycerol	29 05 45 00	
5%	VALUE	- - Other	29 05 49 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Halogenated sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:</b>		
5%	VALUE	- - Ethchlorvynol(INN)	29 05 51 00	
5%	VALUE	- - Other	29 05 59 00	
		<b>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		29.06
		<b>- Cyclanic, cyclenic or cycloterpenic :</b>		
5%	VALUE	- - Menthol	29 06 11 00	
5%	VALUE	- - Cyclohexanol, methylcyclohexanols and dimethylcyclo- hexanols	29 06 12 00	
5%	VALUE	- - Sterols and inositols	29 06 13 00	
5%	VALUE	- - Other	29 06 19 00	
		<b>- Aromatic :</b>		
5%	VALUE	- - Benzyl alcohol	29 06 21 00	
5%	VALUE	- - Other	29 06 29 00	
		<b>III.- PHENOLS, PHENOL-ALCOHOLS,AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</b>		
		<b>Phenols; phenol-alcohols.</b>		29.07
		<b>- Monophenols :</b>		
		<b>- - Phenol (hydroxybenzene) and its salts:</b>		
5%	VALUE	- - - phenol	29 07 11 10	
5%	VALUE	- - - Phenol acid (carbolic)	29 07 11 20	
5%	VALUE	- - - Other	29 07 11 90	
5%	VALUE	- - Cresols and their salts	29 07 12 00	
5%	VALUE	- - Octylphenol, nonylphenol and their isomers; salts thereof	29 07 13 00	
5%	VALUE	- - Naphthols and their salts	29 07 15 00	
5%	VALUE	- - Other	29 07 19 00	
		<b>- 'RESORCINOL AND ITS SALTS :</b>		
5%	VALUE	- - Resorcinol and its salts	29 07 21 00	
5%	VALUE	- - Hydroquinone (quinol) and its salts	29 07 22 00	
5%	VALUE	- - 4,4 -Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	29 07 23 00	
5%	VALUE	- - Other	29 07 29 00	
		<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.</b>		29.08
		<b>- Derivatives containing only halogen substituents and their salts:</b>		
5%	VALUE	- - Pentachlorophenol (ISO)	29 08 11 00	
5%	VALUE	- - Other	29 08 19 00	
		<b>- Other:</b>		
5%	VALUE	- - Dainosb (ISO) and its salts	29 08 91 00	
5%	VALUE	- - 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	29 08 92 00	
		<b>- - Othe:</b>		
5%	VALUE	- - - Ammonium bicrates	29 08 99 10	
5%	VALUE	- - - Bicric acid (trinitrophenol)	29 08 99 20	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Other	29 08 99 90	
		<b>IV.- ETHERS , ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</b>		
		<b>Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated,sulphonated, nitrated or nitrosated derivatives.</b>		<b>29.09</b>
		<b>- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
5%	VALUE	- - Diethyl ether	29 09 11 00	
		<b>- - Other:</b>		
5%	VALUE	- - - Biotal ether triangular Almithel	29 09 19 10	
5%	VALUE	- - - Other	29 09 19 90	
5%	VALUE	- Cyclanic, cyclenic or cycloterpenic ethers and their Halogenated, sulphonated, nitrated or nitrosated derivatives	29 09 20 00	
5%	VALUE	- Aromatic ethers and their Halogenated, sulphonated, nitrated or nitrosated derivatives	29 09 30 00	
		<b>- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
5%	VALUE	- - 2,2'-Oxydiethanol (diethylene glycol, digol)	29 09 41 00	
5%	VALUE	- - Monobutyl ethers of Ethylene glycol or of diethylene glycol	29 09 43 00	
5%	VALUE	- - Other monoalkylethers of Ethylene glycol or of diethylene glycol	29 09 44 00	
5%	VALUE	- - Other	29 09 49 00	
5%	VALUE	- Ether-phenols, Ether-alcohol-phenols and their Halogenated, sulphonated, nitrated or nitrosated derivatives	29 09 50 00	
		<b>- alcohol peroxides Ether peroxides, ketone peroxides and their Halogenated, sulphonated nitrated or nitrosated derivatives:</b>		
5%	VALUE	- - - Peroxide methylethyl ketone	29 09 60 10	
5%	VALUE	- - - Other	29 09 60 90	
		<b>Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		<b>29.10</b>
5%	VALUE	- Oxirane (Ethylene oxide)	29 10 10 00	
5%	VALUE	- Methyloxirane (propylene oxide)	29 10 20 00	
5%	VALUE	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	29 10 30 00	
5%	VALUE	- Dieldrin (ISO, INN)	29 10 40 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Endrin( iso)	29 10 50 00	
5%	VALUE	- Other	29 10 90 00	
5%	VALUE	<b>Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	29 11 00 00	29.11
		<b>V.- ALDEHYDE-FUNCTION COMPOUNDS</b>		
		<b>Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.</b>		29.12
		<b>- Acyclic aldehydes without other oxygen function:</b>		
5%	VALUE	- - Methanal (formaldehyde)	29 12 11 00	
5%	VALUE	- - Ethanal (acetaldehyde)	29 12 12 00	
5%	VALUE	- - Other	29 12 19 00	
		<b>- Cyclic aldehydes without other oxygen function:</b>		
5%	VALUE	- - Benzaldehyde	29 12 21 00	
5%	VALUE	- - Other	29 12 29 00	
		<b>- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:</b>		
5%	VALUE	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	29 12 41 00	
5%	VALUE	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	29 12 42 00	
5%	VALUE	- - Other	29 12 49 00	
5%	VALUE	- Cyclic polymers of aldehydes	29 12 50 00	
5%	VALUE	- Paraformaldehyde	29 12 60 00	
5%	VALUE	<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12 .</b>	29 13 00 00	29.13
		<b>VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS.</b>		
		<b>Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		29.14
		<b>- Acyclic ketones without other oxygen function:</b>		
5%	VALUE	- - Acetone	29 14 11 00	
5%	VALUE	- - Butanone (Methyl ethyl ketone)	29 14 12 00	
5%	VALUE	- - 4-Methylpentan-2-one (Methyl isobutyl ketone)	29 14 13 00	
5%	VALUE	- - Other	29 14 19 00	
		<b>- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:</b>		
5%	VALUE	- - Cyclohexanone and methylcyclohexanones	29 14 22 00	
5%	VALUE	- - Ionones and methylionones	29 14 23 00	
5%	VALUE	- - Other	29 14 29 00	
		<b>- Aromatic ketones without other oxygen function:</b>		
5%	VALUE	- - Phenylacetone (phenylpropan - 2 - one)	29 14 31 00	
5%	VALUE	- - Other	29 14 39 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- ketone-alcohols and ketone-aldehydes	29 14 40 00	
5%	VALUE	- ketone-phenols and ketones with Other oxygen function	29 14 50 00	
		<b>- Quinones:</b>		
5%	VALUE	- - Anthraquinone	29 14 61 00	
5%	VALUE	-- Coenzyme Q10 (ubidecarenone (INN))	29 14 62 00	
5%	VALUE	- - Other	29 14 69 00	
		<b>- Halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
5%	VALUE	-- Chlordecone (ISO)	29 14 71 00	
5%	VALUE	-- Other	29 14 79 00	
		<b>VII.- CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.</b>		
		<b>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated,sulphonated, nitrated or nitrosated derivatives.</b>		29.15
		<b>- Formic acid, its salts and esters:</b>		
5%	VALUE	- - Formic acid	29 15 11 00	
5%	VALUE	- - Salts of Formic acid	29 15 12 00	
5%	VALUE	- - Esters of Formic acid	29 15 13 00	
		<b>- Acetic acid and its salts; acetic anhydride:</b>		
		<b>- - Acetic acid:</b>		
5%	VALUE	- - - Denatured and unusable as vinegar	29 15 21 10	
5%	VALUE	- - - Useable as vinegar	29 15 21 20	
5%	VALUE	- - Acetic anhydride	29 15 24 00	
		<b>- - Other:</b>		
5%	VALUE	- - - Mercury acetate	29 15 29 10	
5%	VALUE	- - - Other	29 15 29 90	
		<b>- Esters of acetic acid:</b>		
5%	VALUE	- - Ethyl acetate	29 15 31 00	
5%	VALUE	- - Vinyl acetate	29 15 32 00	
5%	VALUE	- - N-butyl acetate	29 15 33 00	
5%	VALUE	- - Dainosb (ISO) acetate	29 15 36 00	
5%	VALUE	- - Other	29 15 39 00	
5%	VALUE	- Mono-, di- or trichloroacetic acids, their salts and esters	29 15 40 00	
5%	VALUE	- Propionic acid, its salts and esters	29 15 50 00	
5%	VALUE	- Butyric acids, valeric acids, their salts and esters	29 15 60 00	
		<b>- Palmitic acid, stearic acid, their salts and esters:</b>		
5%	VALUE	- - - Stearic acid :		
5%	VALUE	- - - Magnesium citrates	29 15 70 11	
5%	VALUE	- - - - Other	29 15 70 19	
5%	VALUE	- - - - Other	29 15 70 90	
5%	VALUE	- Other	29 15 90 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Unsaturated acyclic monocarboxylic acids, cyclic mono-carboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		<b>29.16</b>
		<b>- Unsaturated acyclic monocarboxylic acids, their anhydrides,halides, peroxides, peroxyacids and their derivatives :</b>		
5%	VALUE	- - Acrylic acid and its salts	29 16 11 00	
5%	VALUE	- - Esters of Acrylic acid	29 16 12 00	
5%	VALUE	- - Methacrylic acid	29 16 13 00	
5%	VALUE	- - Esters of Methacrylic acid	29 16 14 00	
5%	VALUE	- - Oleic, linoleic or linolenic acids, their salts and esters	29 16 15 00	
5%	VALUE	- -Binapacryl (ISO)".	29 16 16 00	
5%	VALUE	- - Other	29 16 19 00	
5%	VALUE	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	29 16 20 00	
		<b>- Aromatic monocarboxylic acids, their anhydrides, halides,peroxides, peroxyacids and their derivatives :</b>		
		<b>- - Benzoic acid, its salts and esters:</b>		
5%	VALUE	- - - Benzoic acid	29 16 31 10	
5%	VALUE	- - - Benzoic acid salts and esters	29 16 31 20	
5%	VALUE	- - Benzoyl peroxide and Benzoyl chloride	29 16 32 00	
5%	VALUE	- - Phenylacetic acid and its salts	29 16 34 00	
5%	VALUE	- - Other	29 16 39 00	
		<b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		<b>29.17</b>
		<b>- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</b>		
5%	VALUE	- - Oxalic acid, its salts and esters	29 17 11 00	
5%	VALUE	- - Adipic acid, its salts and esters	29 17 12 00	
5%	VALUE	- - Azelaic acid, sebacic acid, their salts and esters	29 17 13 00	
5%	VALUE	- - Maleic anhydride	29 17 14 00	
5%	VALUE	- - Other	29 17 19 00	
5%	VALUE	- cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	29 17 20 00	
		<b>- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</b>		
5%	VALUE	- - Dibutyl orthophthalates	29 17 32 00	
5%	VALUE	- - Dinonyl or didecyl orthophthalates	29 17 33 00	
5%	VALUE	- - Other esters of orthophthalic acid	29 17 34 00	
5%	VALUE	- - Phthalic anhydride	29 17 35 00	
5%	VALUE	- - Terephthalic acid and its salts	29 17 36 00	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Dimethyl terephthalate	29 17 37 00	
		- - Other:		
5%	VALUE	- - - Lead phthalates	29 17 39 10	
5%	VALUE	- - - Other	29 17 39 90	
		<b>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		29.18
		<b>- Carboxylic acids with alcohol function but without other oxygen function their anhydrides, halides, peroxides, peroxyacids and their derivatives:</b>		
5%	VALUE	- - Lactic acid, its salts and esters	29 18 11 00	
5%	VALUE	- - Tartaric acid	29 18 12 00	
5%	VALUE	- - Salts and esters of Tartaric acid	29 18 13 00	
5%	VALUE	- - Citric acid	29 18 14 00	
		<b>- - Salts and esters of Citric acid:</b>		
5%	VALUE	- - - Lead citrates	29 18 15 10	
5%	VALUE	- - - Magnesium citrates	29 18 15 20	
5%	VALUE	- - - zinc citrates	29 18 15 30	
5%	VALUE	- - - Other	29 18 15 90	
5%	VALUE	- - Gluconic acid, its salts and esters	29 18 16 00	
5%	VALUE	-- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	29 18 17 00	
5%	VALUE	- - Chlorobenzilate (ISO)	29 18 18 00	
		<b>- - Other:</b>		
5%	VALUE	- - - 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	29 18 19 10	
5%	VALUE	- - - Other	29 18 19 90	
		<b>- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:</b>		
5%	VALUE	- - Salicylic acid and its salts	29 18 21 00	
5%	VALUE	- - o-Acetylsalicylic acid, its salts and esters	29 18 22 00	
5%	VALUE	- - Other esters of Salicylic acid and their salts	29 18 23 00	
5%	VALUE	- - Other	29 18 29 00	
5%	VALUE	- Carboxylic acids with aldehyde or ketone function but without Other oxygen function their anhydrides, halides, peroxides, peroxyacids and their derivatives	29 18 30 00	
		<b>- Other:</b>		
5%	VALUE	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	29 18 91 00	
		<b>- - Other:</b>		
5%	VALUE	- - - 2,2-Diphenyl -2-hydroxyacetic acid	29 18 99 10	
5%	VALUE	- - - Other	29 18 99 90	
		<b>VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		<b>29.19</b>
5%	VALUE	- Tris(2,3-dibromopropyl) phosphate	29 19 10 00	
5%	VALUE	- Other	29 19 90 00	
		<b>Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		<b>29.20</b>
		<b>- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
5%	VALUE	- - Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	29 20 11 00	
5%	VALUE	- - Other	29 20 19 00	
		- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :		
5%	VALUE	-- Dimethyl phosphite	29 20 21 00	
5%	VALUE	-- Diethyl phosphite	29 20 22 00	
5%	VALUE	-- Trimethyl phosphite	29 20 23 00	
5%	VALUE	-- Triethyl phosphite	29 20 24 00	
5%	VALUE	-- Other	29 20 29 00	
5%	VALUE	- - Indosulphan (ISO)	29 20 30 00	
		<b>- Other:</b>		
5%	VALUE	- - - Trinitro glycerine	29 20 90 50	
5%	VALUE	- - - Nitroglycol	29 20 90 60	
5%	VALUE	- - - Dinitrate ethylene	29 20 90 70	
5%	VALUE	- - - Other	29 20 90 90	
		<b>IX.- NITROGEN-FUNCTION COMPOUNDS</b>		
		<b>Amine-function compounds.</b>		<b>29.21</b>
		<b>- Acyclic monoamines and their derivatives; salts thereof:</b>		
5%	VALUE	- - Methylamine, di- or trimethylamine and their salts	29 21 11 00	
5%	VALUE	-- 2-(N,N-Dimethylamino)ethylchloride hydrochloride	29 21 12 00	
5%	VALUE	-- 2-(N,N-Diethylamino)ethylchloride hydrochloride	29 21 13 00	
5%	VALUE	-- 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	29 21 14 00	
		<b>- - Other:</b>		
5%	VALUE	- - - Di(2-chloroethyl) ethylamine	29 21 19 10	
5%	VALUE	- - - Chlormethine(INN) (tri(2-chloroethyl)amine)	29 21 19 20	
5%	VALUE	- - - Trichloromethine (INN) (tris(2-chloroethyl)methylamine)	29 21 19 30	
5%	VALUE	- - - N,N-dialkyl(methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their brotonic salts	29 21 19 40	
		<b>- - - N,N-dialkyl(methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamine and their corresponding brotonic salts</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - - N, N - diethyl aminoethyl-2-chloride	29 21 19 52	
5%	VALUE	- - - - N, N diisopropyl-2 - aminoethyl chloride	29 21 19 54	
5%	VALUE	- - - - Other	29 21 19 59	
		- - - Other:		
5%	VALUE	- - - - Diaminoethyl	29 21 19 91	
5%	VALUE	- - - - Other	29 21 19 99	
		- <b>Acyclic polyamines and their derivatives; salts thereof:</b>		
5%	VALUE	- - Ethylenediamine and its salts	29 21 21 00	
5%	VALUE	- - Hexamethylenediamine and its salts	29 21 22 00	
5%	VALUE	- - Other	29 21 29 00	
5%	VALUE	- Cyclanic, cyclenic or cyclosterpenic mono- or polyamines, and their derivatmes; salts thereof	29 21 30 00	
		- <b>Aromatic monoamines and their derivatives; salts thereof:</b>		
5%	VALUE	- - Aniline and its salts	29 21 41 00	
5%	VALUE	- - Aniline derivatives and their salts	29 21 42 00	
5%	VALUE	- - Toluidines and their derivatives; salts thereof	29 21 43 00	
5%	VALUE	- - Diphenylamine and its derivatives; salts thereof	29 21 44 00	
5%	VALUE	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	29 21 45 00	
5%	VALUE	- - Amfetamine (INN), benzfetamine (INN), dexamine (INN) , etilamfeamine (INN), fwncamfamin(INN), lefetamine(INN), levamfetamine(INN), mafenorex(INN), and phentermine(INN); salts therof B	29 21 46 00	
5%	VALUE	- - Other	29 21 49 00	
		- <b>Aromatic polyamines and their derivatives; salts thereof :</b>		
5%	VALUE	- - <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	29 21 51 00	
5%	VALUE	- - Other	29 21 59 00	
		<b>Oxygen-function amino-compounds.</b>		29.22
		- <b>Amino-alcohols, other than those, containing more than one kind of oxygen function their ethers and esters; salts thereof:</b>		
5%	VALUE	- - Methylamine, di - or trimethylamine and their salts	29 22 11 00	
5%	VALUE	- - Diethanolamine and its salts	29 22 12 00	
5%	VALUE	-- Dextropropoxyphene (INN) and its salts	29 22 14 00	
5%	VALUE	-- Triethanolamine	29 22 15 00	
5%	VALUE	-- Diethanolammonium perfluorooctane sulphona	29 22 16 00	
5%	VALUE	-- Methyl-diethanolamine and ethyl-diethanolamine	29 22 17 00	
5%	VALUE	-- 2-(N,N-Diisopropylamino)ethanol	29 22 18 00	
		- - Other:		
		- - - N,N-dialkyl(methyl, ethyl, n-propyl or isopropyl) 2-aminoethnol and their brotonic salts:		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - - N,N dimethyl-2-Aminoethanol and their brotonic salts	29 22 19 11	
5%	VALUE	- - - - N,N diethyl-2-Aminoethanol and their brotonic salts	29 22 19 12	
5%	VALUE	- - - - Other	29 22 19 19	
5%	VALUE	- - - Ethyldiethanolamine	29 22 19 20	
5%	VALUE	- - - Methyl-diethanolamine	29 22 19 30	
5%	VALUE	- - - 2-(N,N-Diisopropylamino)ethanol	29 22 19 40	
5%	VALUE	- - - 2-(N,N-Dipropylamino)ethanol	29 22 19 50	
5%	VALUE	- - - Other	29 22 19 90	
		<b>- Amino-naphthols and other amino-phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof :</b>		
5%	VALUE	- - Aminohydroxynaphthalenesulphonic acids and their salts	29 22 21 00	
5%	VALUE	- - Other	29 22 29 00	
		<b>- Amino-aldehydes, Amino-ketones and Amino-Quinones, Other than those containing more than one kind of oxygen function ,salts thereof:</b>		
5%	VALUE	- - Amfepramone (INN), methadone (INN), and normethadone (INN), salts therof	29 22 31 00	
5%	VALUE	- - Other	29 22 39 00	
		<b>- Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof :</b>		
5%	VALUE	- - Lysine and its esters; salts thereof	29 22 41 00	
5%	VALUE	- - Glutamic acid and its salts	29 22 42 00	
5%	VALUE	- - Anthranilic acid and its salts	29 22 43 00	
5%	VALUE	- - Tilidine (INN) and its salts	29 22 44 00	
5%	VALUE	- - Other	29 22 49 00	
5%	VALUE	- Amino-alcohol-phenols, Amino-acid-phenols and Other Amino- compounds with oxygen function	29 22 50 00	
		<b>Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids. Whether or not chemically defined:</b>		29.23
5%	VALUE	- Choline and its salts	29 23 10 00	
5%	VALUE	- Lecithins and Other phosphoaminolipids	29 23 20 00	
5%	VALUE	- Tetraethylammonium perfluorooctane sulphonate	29 23 30 00	
5%	VALUE	- Didecyldimethylammonium perfluorooctane sulphonate	29 23 40 00	
5%	VALUE	- Other	29 23 90 00	
		<b>Carboxyamide-function compounds; amide-function com-pounds of carbonic acid.</b>		29.24
		<b>- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:</b>		
5%	VALUE	- - Meprobamate (INN) <sup>16</sup>	29 24 11 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphaidon (ISO)	29 24 12 00	
5%	VALUE	- - Other	29 24 19 00	
		<b>- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :</b>		
5%	VALUE	- - Ureines and their derivatives; salts thereof	29 24 21 00	
5%	VALUE	- - 2-Acetamidobenzoic acid (N- acetylanthranilic acid) and its salts	29 24 23 00	
5%	VALUE	- - Ethinamate (INN)	29 24 24 00	
5%	VALUE	-- Alachlor (ISO)	29 24 25 00	
5%	VALUE	- - Other	29 24 29 00	
		<b>Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.</b>		29.25
		<b>- Imides and their derivatives; salts thereof:</b>		
5%	VALUE	- - Saccharin and its salts	29 25 11 00	
5%	VALUE	- - Glytethimide (INN)	29 25 12 00	
5%	VALUE	- - Other	29 25 19 00	
		<b>- Imines and their derivatives; salts thereof:</b>		
5%	VALUE	- - Chlordimeform (ISO)	29 25 21 00	
5%	VALUE	- - Other	29 25 29 00	
		<b>Nitrile-function compounds.</b>		29.26
5%	VALUE	- Acrylonitrile	29 26 10 00	
5%	VALUE	- 1- Cyanoguanidine (dicyandiamide)	29 26 20 00	
5%	VALUE	- Fenproporex (INN) and its salts;methadone (INN) intermediate(4- cyano- 2- dimethylamino- 4,4- diphenylbutane).	29 26 30 00	
5%	VALUE	- Alpha-Phenylacetoacetonitrile	29 26 40 00	
		<b>- Other :</b>		
5%	VALUE	- - - Benzyl cyanide	29 26 90 10	
5%	VALUE	- - - Other	29 26 90 90	
5%	VALUE	<b>Diazo-, azo- or azoxy-compounds.</b>	29 27 00 00	29.27
5%	VALUE	<b>Organic derivatives of hydrazine or of hydroxylamine.</b>	29 28 00 00	29.28
		<b>Compounds with other nitrogen function.</b>		29.29
5%	VALUE	- Isocyanates	29 29 10 00	
		<b>- Other:</b>		
5%	VALUE	- - -N N Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	29 29 90 10	
5%	VALUE	- - - Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	29 29 90 20	
5%	VALUE	- - - Other	29 29 90 90	
		<b>X.- ORGANO-INORGANIC COMPOUNDS,HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES</b>		
		<b>Organo-sulphur compounds.</b>		29.30
5%	VALUE	- Thiocarbamates and dithiocarbamates	29 30 20 00	
5%	VALUE	- Thiuram mono -, di - or tetrasulphides	29 30 30 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Methionine	29 30 40 00	
5%	VALUE	- 2-(N,N-Diethylamino)ethanethiol	29 30 60 00	
5%	VALUE	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))”	29 30 70 00	
5%	VALUE	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	29 30 80 00	
		- Othe:		
		- - - Organo-phosphoro sulphur compounds :		
5%	VALUE	- - - - O - ethyl S-vinylethyl phosphonothioluthionates	29 30 90 11	
5%	VALUE	- - - - Containing a phosphorus atom linked by one group of methyl, ethyl, n -propyl or isopropyl , but without another carbon atoms	29 30 90 12	
5%	VALUE	- - - - Other	29 30 90 19	
		- - - Organo-chloro sulphur compounds :		
5%	VALUE	- - - - 2-chloroethyl chloromethyl sulphide	29 30 90 21	
5%	VALUE	- - - - Di(2-chloroethyl)sulphide	29 30 90 22	
5%	VALUE	- - - - (2-chloroethyl thio)methane	29 30 90 23	
5%	VALUE	- - - - 1,2-di (2-chloroethyl thio) ethane	29 30 90 24	
5%	VALUE	- - - - 1,3-di(2-chloroethyl thio) - n-propyne	29 30 90 25	
5%	VALUE	- - - -1 ,4-di(2-chloroethyl thio)methane -n-butane	29 30 90 26	
5%	VALUE	- - - -1,5-di(2-chloroethyl thio)-n-bentane	29 30 90 27	
5%	VALUE	- - - - Other	29 30 90 29	
		- - - Organo-chloro ether compounds :		
5%	VALUE	- - - - Di(2-chloroethylthiomethyl)ether	29 30 90 31	
5%	VALUE	- - - - Di(2-chloroethylthioethyl)ether	29 30 90 32	
5%	VALUE	- - - - Other	29 30 90 39	
		- - - Organo-phosphoro-sulphur-nitrogen compounds :		
5%	VALUE	- - - - O, O-di ethyl S- {2-(diethylamino)ethyl} phosphorethiotate & its alkyl or proton salts	29 30 90 41	
5%	VALUE	- - - - { S-2-(di-alkyl(methyl, ethyl,n-propyl or isopropyl) amino) ethyl} hydrogen alkyl( (methyl, ethyl, n -propyl or isopropyl) phosphoric thiotates and esters thereof O-alkyl (>C10, including cycloalkyl); its alkyl or proton salts	29 30 90 42	
5%	VALUE	- - - - Methylphosphonothiolates A-ethyl -2- di-isopropyle aminoethyl	29 30 90 43	
5%	VALUE	- - - - O - ethyl-S-(2 -di isopropyl aminoethyl) methyl phosphonothiolates	29 30 90 44	
5%	VALUE	- - - - Other	29 30 90 49	
		- - - Organo sulphur-nitrogen compounds :		
5%	VALUE	- - - - N,N-di alkyl(methyl, ethyl, n-propyl or isopropyl) amino ethane-2-thiolate & its proton salts	29 30 90 51	
5%	VALUE	- - - - Other	29 30 90 59	
		- - - Organic sulphur-nitrogen-chloro compounds :		
5%	VALUE	- - - - N, N-dimethylaminoethane-2-thiohydrochloride	29 30 90 61	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - - N, N-isopropylaminoethane-2-thiohydrochloride	29 30 90 62	
5%	VALUE	- - - - Other	29 30 90 69	
		- - - Organ - sulphur compounds :		
5%	VALUE	1,2-Dimethylpropyl S-(N-ethylbenzenaminium) methylphosphonothiolate)-	29 30 90 72	
5%	VALUE	1,2-Dimethylpropyl S-(N-ethylbenzenaminium) methylphosphonothiolate)+	29 30 90 73	
5%	VALUE	- - - - Other	29 30 90 79	
5%	VALUE	- - - Other	29 30 90 90	
		Other organo-inorganic compounds:		29.31
		-Tetramethyl lead and tetraethyl lead:		
5%	VALUE	- - -Tetramethyl lead	29 31 10 10	
5%	VALUE	- - - tetraethyl lead	29 31 10 20	
5%	VALUE	- Tributyltin compounds	29 31 20 00	
		- Other organo-phosphorous derivatives :		
5%	VALUE	-- Dimethyl methylphosphonate	29 31 31 00	
5%	VALUE	-- Dimethyl propylphosphonate	29 31 32 00	
5%	VALUE	-- Diethyl ethylphosphonate	29 31 33 00	
5%	VALUE	-- Sodium 3-(trihydroxysilyl)propyl methylphosphonate	29 31 34 00	
5%	VALUE	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	29 31 35 00	
5%	VALUE	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	29 31 36 00	
5%	VALUE	-- Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	29 31 37 00	
5%	VALUE	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	29 31 38 00	
		- Other:		
		- - - Organo- phosphoro compounds:		
5%	VALUE	- - - - Containing a phosphorus atom linked by one group of methyl, ethyl, n -propyl or isopropyl , but without other carbon atoms	29 31 39 10	
5%	VALUE	- - - - Phosphonic acid, methyl	29 31 39 20	
5%	VALUE	- - - - Phosphonic acid, methyl-polyglycol ester	29 31 39 30	
5%	VALUE	- - - - Phosphonic acid, methyl,(5-methyl-2-methyl--1,3,2-dioxaphosphinan-5-yl)methyl] methyl, methyl ester	29 31 39 40	
5%	VALUE	- - - Other	29 31 39 90	
		- - - Organo-phosphoro-fluoro compounds:		
5%	VALUE	- - - - O-alkyl(C10, including cyclo alkyl) alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonofluoride	29 31 90 21	
5%	VALUE	- - - - Alkyl(methyl, ethyl, n-propyl or isopropyl) phosphonodifluoride	29 31 90 22	
5%	VALUE	- - - - Sarine : O-isopropylmethyl phosphonodifluoride	29 31 90 23	
5%	VALUE	- - - - Saman : O-binakolic methyl phosphonodifluoride	29 31 90 24	
5%	VALUE	- - - - Difluoridemethylphosphonic	29 31 90 25	
5%	VALUE	- - - - Difluoride ethylphosphonic	29 31 90 26	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - - Other	29 31 90 29	
		- - - <b>Organo-phosphoro-chloro compounds:</b>		
5%	VALUE	- - - - O-I isopropylmethyl phosphonochloridite	29 31 90 31	
5%	VALUE	- - - - O-I Binakoliclmethyl phosphonochloridite	29 31 90 32	
5%	VALUE	- - - - Dichloride methylphosphonylmethyl phosphonate dimethyl	29 31 90 33	
5%	VALUE	Dichloridemethylphosphonyl	29 31 90 34	
5%	VALUE	- - - - Other	29 31 90 39	
		- - - <b>Organo-phosphoro-nitrogen compounds:</b>		
5%	VALUE	- - - - O-alkyl(C10, including cyclo alkyl) N.N-dialkyl(methyl, ethyl, n-propyl or	29 31 90 41	
5%	VALUE	- - - - { O-2-(di-alkyl(methyl, ethyl,n-propyl or isopropyl) amino) ethyl} hydrogen alkyl( (methyl,	29 31 90 42	
5%	VALUE	- - - - O-ethyl N,N-Dimethyl phosphoramidocyanides	29 31 90 43	
5%	VALUE	- - - - O-ethyl O -{ 2 - (di-isopropylamino) ethyl} methylphosphonite	29 31 90 44	
5%	VALUE	- - - - Other	29 31 90 49	
		- - - <b>Organo-chloro-nitrogen compounds:</b>		
5%	VALUE	- - - - 2-chlorophenyl dichloro arzine	29 31 90 51	
5%	VALUE	- - - - Di (2-chlorophenyl) dichloro arzine	29 31 90 52	
5%	VALUE	- - - - Tri(-chlorophenyl) arzine	29 31 90 53	
5%	VALUE	- - - - Other	29 31 90 59	
		- - - <b>Other:</b>		
5%	VALUE	- - - Butyl S-sodium isopropylphosphonothiolate	29 31 90 91	
5%	VALUE	- - - Isopropyl S-sodium methylphosphonothiolate	29 31 90 92	
5%	VALUE	- - - - Methylpentyl-1 S-sodium methylphosphonothionate	29 31 90 93	
5%	VALUE	- - - Ethyl S-sodium isopropylphosphonothiolate	29 31 90 94	
5%	VALUE	- - - - sec-Butyl S-sodium isopropylphosphonothiolate	29 31 90 95	
5%	VALUE	- - - - Other	29 31 90 99	
		<b>Heterocyclic compounds with oxygen hetero-atom(s) only.</b>		29.32
		<b>- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure</b>		
5%	VALUE	- - Tetrahydrofuran	29 32 11 00	
5%	VALUE	- - 2 - Furaldehyde (furfuraldehyde)	29 32 12 00	
5%	VALUE	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	29 32 13 00	
5%	VALUE	-- Sucralose	29 32 14 00	
5%	VALUE	- - Other	29 32 19 00	
5%	VALUE	- Lactones	29 32 20 00	
		<b>- Other :</b>		



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Isosafrole	29 32 91 00	
		- - 1-(1,3-Benzodioxol-5-yl)propan-2-one:		
5%	VALUE	- - - 3, 4 Methylenedioxyphenyl-2- propanone	29 32 92 10	
5%	VALUE	- - - Other	29 32 92 90	
5%	VALUE	- - Piperonal	29 32 93 00	
5%	VALUE	- - Safrole	29 32 94 00	
5%	VALUE	- - Tetrahydrocannabinols (all isomers).	29 32 95 00	
5%	VALUE	- - Other	29 32 99 00	
		<b>Heterocyclic compounds with nitrogen hetero-atom(s) only.</b>		29.33
		<b>- Compounds containing an unfused pyrazole ring (whcther or not hydrogenated) in the structure :</b>		
5%	VALUE	- - Phenazone (antipyrin) and its derivatives	29 33 11 00	
5%	VALUE	- - Other	29 33 19 00	
		<b>- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :</b>		
5%	VALUE	- - Hydantoin and its derivatives	29 33 21 00	
5%	VALUE	- - Other	29 33 29 00	
		<b>- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :</b>		
5%	VALUE	- - Pyridine and its salts	29 33 31 00	
5%	VALUE	- - Piperidine and its salts	29 33 32 00	
5%	VALUE	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentayl (INN), ketobemidone (INN), methlpenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN), intermediate A,phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimperidine (INN); salts thereof	29 33 33 00	
		<b>- - Other:</b>		
5%	VALUE	- - - 3-Quinoclidinyl benzilate	29 33 39 10	
5%	VALUE	- - - Quinoclidinyl-3-or L	29 33 39 20	
5%	VALUE	- - - Other	29 33 39 90	
		<b>- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:</b>		
5%	VALUE	- - Levorphanol (INN) and its salts	29 33 41 00	
5%	VALUE	- - Other	29 33 49 00	
		<b>- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :</b>		
5%	VALUE	- - Malonylurea (barbituric acid) and its salts	29 33 52 00	
5%	VALUE	- - Allobarbitol (INN), amobarbitol (INN), baebital (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN), and vinylbital (INN); salts th	29 33 53 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Other derivatives of malonylurea (barbituric acid); salts thereof .	29 33 54 00	
5%	VALUE	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN), and zipeprol (INN); salts thereof	29 33 55 00	
5%	VALUE	- - Other	29 33 59 00	
		<b>- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :</b>		
5%	VALUE	- - Melamine	29 33 61 00	
5%	VALUE	- - Other	29 33 69 00	
		<b>- Lactams :</b>		
5%	VALUE	- - 6 - Hexanelactam (epsilon-caprolactam)	29 33 71 00	
5%	VALUE	- - Clobazam (INN) and methypylon (INN).	29 33 72 00	
5%	VALUE	- - Other Lactams	29 33 79 00	
		<b>- Other:</b>		
5%	VALUE	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), cloazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), etgyl loflazepate (INN), fludiazepam (INN), funitrazepam (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	29 33 91 00	
5%	VALUE	-- Azinphos-methyl (ISO)	29 33 92 00	
		<b>- - Other:</b>		
5%	VALUE	- - - Nitrocarbazole, trinitrocarbazole and tetranitrocarbazole	29 33 99 10	
5%	VALUE	- - - Other	29 33 99 90	
		<b>Nucleic acids and their salts; whether or not chemically defined; other heterocyclic compounds.</b>		29.34
5%	VALUE	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	29 34 10 00	
5%	VALUE	- Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	29 34 20 00	
5%	VALUE	- Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	29 34 30 00	
		<b>- Other:</b>		
5%	VALUE	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN) , dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN), and sufentanil (INN); salts thereof	29 34 91 00	
		<b>- - Other:</b>		
5%	VALUE	- - - Red phenol	29 34 99 10	
5%	VALUE	- - - Other	29 34 99 90	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Sulphonamides</b>		<b>29.35</b>
5%	VALUE	- N-Methylperfluorooctane sulphonamide	29 35 10 00	
5%	VALUE	- N-Ethylperfluorooctane sulphonamide	29 35 20 00	
5%	VALUE	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	29 35 30 00	
5%	VALUE	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	29 35 40 00	
5%	VALUE	- Other perfluorooctane sulphonamides	29 35 50 00	
5%	VALUE	- Other	29 35 90 00	
		<b>XI.- PROVITAMINS, VITAMINS AND HORMONES</b>		
		<b>Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.</b>		<b>29.36</b>
		<b>- Vitamins and their derivatives, unmixed :</b>		
Free	VALUE	- - Vitamins ( A ) and their derivatives	29 36 21 00	
Free	VALUE	- - Vitamin ( B1 ) and its derivatives	29 36 22 00	
Free	VALUE	- - Vitamin ( B2 ) and its derivatives	29 36 23 00	
Free	VALUE	- - D - or DL- Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	29 36 24 00	
Free	VALUE	- - Vitamin ( B6 ) and its derivatives	29 36 25 00	
Free	VALUE	- - Vitamin ( B12 ) and its derivatives	29 36 26 00	
Free	VALUE	- - Vitamin ( C ) and its derivatives	29 36 27 00	
Free	VALUE	- - Vitamin ( E ) and its derivatives	29 36 28 00	
Free	VALUE	- - Other Vitamins and their derivatives	29 36 29 00	
Free	VALUE	- Other, including natural concentrates	29 36 90 00	
		<b>Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.</b>		<b>29.37</b>
		<b>- Polypeptides Hormones protin Hormones Other analoges and Derivatives:</b>		
Free	VALUE	- - Somatotropin, its derivatives and structural analogues	29 37 11 00	
Free	VALUE	- - Insulin and its salts	29 37 12 00	
Free	VALUE	- - Other	29 37 19 00	
		<b>- Steroidal hormones, their derivatives and structural analogues:</b>		
Free	VALUE	- - Cortisone, hormones, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	29 37 21 00	
Free	VALUE	- - Halogeenated derivatives of corticosteroidal hormones	29 37 22 00	
Free	VALUE	- - Oestrogens and progestogens	29 37 23 00	
Free	VALUE	- - Other	29 37 29 00	
Free	VALUE	- PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, THEIR DERIVATIONS AND STRUCTURAL ANALOGES	29 37 50 00	
Free	VALUE	- Other	29 37 90 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>XII.- GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES</b>		
		<b>Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>		<b>29.38</b>
5%	VALUE	- Rutoside (rutin) and its derivatives	29 38 10 00	
5%	VALUE	- Other	29 38 90 00	
5%		<b>Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>		<b>29.39</b>
	VALUE	<b>- Alkaloids of opium and their derivatives; salts thereof:</b>		
Free	VALUE	- - Concentrates of poppy straw; buprenorphine (INN),codeine, dihydcodeine(INN), ethylmorphine, etorphine(INN), heroin, hydrocodone (INN),hydromrphone(INN) ,morphine, nicomorphine(INN), oxycodone(INN),oxymorphine(INN), pholcodine(INN), thebacon(INN), and thebaine; salts thereof	29 39 11 00	
Free	VALUE	- - Other	29 39 19 00	
Free	VALUE	- Alkaloids of cinchona and their derivatives; salts thereof	29 39 20 00	
Free	VALUE	- Caffeine and its salts	29 39 30 00	
Free		<b>- Ephedrine and their salts :</b>		
Free	VALUE	- - Ephedrine and its salts	29 39 41 00	
Free	VALUE	- - Pseudoephedrine (INN) and its salts	29 39 42 00	
Free	VALUE	- - Cathine (INN) and its salts"	29 39 43 00	
Free	VALUE	- - Norephedrine and its salts	29 39 44 00	
Free	VALUE	- - Other	29 39 49 00	
		<b>- Theophylline and aminophylline (theophylline-ethylene-diamine) and their derivatives; salts thereof:</b>		
Free	VALUE	- - Fenopetyliline (INN) and its salts	29 39 51 00	
Free	VALUE	- - Other.	29 39 59 00	
		<b>- Alkaloids of rye ergot and their derivatives; salts thereof :</b>		
Free	VALUE	- - Ergometrine (INN) and its salts	29 39 61 00	
Free	VALUE	- - Ergotamine (INN) and its salts	29 39 62 00	
Free	VALUE	- - Lysergic acid and its salts	29 39 63 00	
Free	VALUE	- - Other	29 39 69 00	
		<b>- Other, of vegetable origin:</b>		
		<b>- - Cocaine, ecgonine. Lvomwtamine, metamfetamine (INN), metamfetamine racemate; salt, esters and other derivatives thereof:</b>		
<b>PROHIBITED ممنوع استيراد</b>		- - - Cocaine	29 39 71 10	
Free	VALUE	- - - Other	29 39 71 90	
Free	VALUE	- - Other	29 39 79 00	
Free	VALUE	- Other	29 39 80 00	
		<b>XIII.- OTHER ORGANIC COMPOUNDS</b>		

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	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 40 00 00	29.40
		Antibiotics		29.41
Free	VALUE	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	29 41 10 00	
Free	VALUE	- Streptomycins and their derivatives; salts thereof	29 41 20 00	
Free	VALUE	- Tetracyclines and their derivatives; salts thereof	29 41 30 00	
Free	VALUE	- Chloramphenicol and its derivatives; salts thereof	29 41 40 00	
Free	VALUE	- Erythromycin and its derivatives; salts thereof	29 41 50 00	
Free	VALUE	- Other	29 41 90 00	
5%	VALUE	Other organic compounds.	29 42 00 00	29.42

### Chapter 30

#### Pharmaceutical products

#### Notes.

1.- This Chapter does not cover :

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

(b) Preparations, such as tablets, chewing gum or patches (transdermal system), intended to assist smokers to stop smoking (heading 21.06 or 38.24);

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

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

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

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

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

(h) 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 the heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies.

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

(a) As unmixed products :

(1) Unmixed products dissolved in water;

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

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

(b) As products which have been mixed :

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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(1) Colloidal solutions and suspensions (other than colloidal sulphur);

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

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

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

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

(b) Sterile laminaria and sterile laminaria tents;

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

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

(e) Blood-grouping reagents;

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

(g) First-aid boxes at the end 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 human or veterinary medicine as alubricant 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

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

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#### Subheading Notes:

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

---

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

---

(b) As products which have been mixed :

---

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

---

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

---

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

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DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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2.- Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients : amodiaquine (INN); artelinic acid or its salts; arteminol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperaquine (INN); pyrimethamine (INN) or sulfadoxine (INN).

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Glands and other organs for organo-therapeutic uses, dried,whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.</b>		<b>30.01</b>
<b>Free</b>	<b>VALUE</b>	- Extracts of Glands or Other organs or of their secretions	<b>30 01 20 00</b>	
<b>Free</b>	<b>VALUE</b>	- Other	<b>30 01 90 00</b>	
		<b>Human blood; animal blood prepared for therapeutic,prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products</b>		<b>30.02</b>
		<b>- Antisera and Other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes</b>		
<b>Free</b>	<b>VALUE</b>	-- Malaria diagnostic test kits	<b>30 02 11 00</b>	
<b>Free</b>	<b>VALUE</b>	-- Antisera and other blood fractions	<b>30 02 12 00</b>	
<b>Free</b>	<b>VALUE</b>	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	<b>30 02 13 00</b>	
<b>Free</b>	<b>VALUE</b>	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	<b>30 02 14 00</b>	
<b>Free</b>	<b>VALUE</b>	-- Immunological products, put up in measured doses or in forms or packings for retail sale	<b>30 02 15 00</b>	
<b>Free</b>	<b>VALUE</b>	-- other	<b>30 02 19 00</b>	
<b>Free</b>	<b>VALUE</b>	- Vaccines for human medicine	<b>30 02 20 00</b>	
<b>Free</b>	<b>VALUE</b>	- Vaccines for veterinary medicine	<b>30 02 30 00</b>	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Other:</b>		
Free	VALUE	- - - Saxcitoxine	30 02 90 10	
Free	VALUE	- - - Ricine	30 02 90 20	
Free	VALUE	- - - Other	30 02 90 90	
		<b>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.</b>		<b>30.03</b>
Free	VALUE	- containing Penicillins or derivatives thereof, with a penicillanic acid structure, or Streptomycins or their derivatives	30 03 10 00	
Free	VALUE	- containing Other antibiotics	30 03 20 00	
		<b>- Containing hormones or other products of heading 29.37 but not containing antibiotics:</b>		
Free	VALUE	- - containing Insulin	30 03 31 00	
Free	VALUE	- - Other	30 03 39 00	
		<b>- Other, containing alkaloids or derivatives thereof:D3886</b>		
Free		-- Containing ephedrine or its salts	30 03 41 00	
Free		-- Containing pseudoephedrine (INN) or its salts	30 03 42 00	
Free		-- Containing norephedrine or its salts	30 03 43 00	
Free		- - Other	30 03 49 00	
Free	VALUE	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	30 03 60 00	
Free	VALUE	- Other	30 03 90 00	
		<b>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.</b>		<b>30.04</b>
Free	VALUE	- containing Penicillins or derivatives thereof, with a penicillanic acid structure, or Streptomycins or their derivatives	30 04 10 00	
Free	VALUE	- Other, containing other antibiotics:	30 04 20 00	
		<b>- Other, containing hormones or other products of heading No 29.37 :</b>		
Free	VALUE	- - containing Insulin	30 04 31 00	
Free	VALUE	- - containing corticosteroid hormones, their derivatives or structural analogues	30 04 32 00	
Free	VALUE	- - Other	30 04 39 00	
		<b>- Containing alkaloids or derivatives thereof :</b>		
Free	VALUE	-- Containing ephedrine or its salts	30 04 41 00	
Free	VALUE	-- Containing pseudoephedrine (INN) or its salts	30 04 42 00	
Free	VALUE	-- Containing norephedrine or its salts	30 04 43 00	



DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	-- Other	30 04 49 00	
Free	VALUE	- Other medicaments containing vitamins or other products of heading 29.36	30 04 50 00	
Free	VALUE	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	30 04 60 00	
		<b>- Other:</b>		
Free	VALUE	- - - Medical solutions	30 04 90 10	
Free	VALUE	- - - Other	30 04 90 90	
		<b>Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.</b>		<b>30.05</b>
Free	VALUE	- Adhesive dressings and Other articles having an adhesive layer	30 05 10 00	
		<b>- Other :</b>		
Free	VALUE	- - - Medical cotton	30 05 90 10	
		<b>- - - Wadding, gauze, bandages and similar articles:</b>		
Free	VALUE	- - - -coated or impregnated with pharmaceutical substances	30 05 90 21	
Free	VALUE	- - - - Not coated or impregnated with pharmaceutical substances, put up for retail sale or prepared solely for hospitals, health centres and ambulances for medical or surgical purposes	30 05 90 22	
Free	VALUE	- - - Other	30 05 90 90	
		<b>Pharmaceutical goods specified in Note 4 to this Chapter.</b>		<b>30.06</b>
		<b>- 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:</b>		
Free	VALUE	- - - Sterile surgical catgut for surgical wound closures	30 06 10 10	
Free	VALUE	- - - Sterile laminaria	30 06 10 20	
Free	VALUE	- - - Sterile absorbable surgical or dental haemostatics	30 06 10 30	
Free	VALUE	- - - Sterilized surgical plasters	30 06 10 40	
Free	VALUE	- Blood-grouping reagents	30 06 20 00	
Free	VALUE	- Opacifying preparations for X-ray examinations: diagnostic reagents designed to be administered to the patient	30 06 30 00	
Free	VALUE	- Dental cements and other dental fillings; bone reconstruction cements	30 06 40 00	
Free	VALUE	- First-aid boxes and kits	30 06 50 00	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	30 06 60 00	
Free	VALUE	- 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	30 06 70 00	
		- Other :		
Free	VALUE	- - Appliances identifiable for ostomy use	30 06 91 00	
Free	VALUE	- - Waste pharmaceuticals	30 06 92 00	

### Chapter 31

#### Fertilisers

#### Notes.

1.- This Chapter does not cover :

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

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

- (A) Goods which answer to one or other of the DESCRIPTIONS given below :
  - (i) Sodium nitrate, whether or not pure;
  - (ii) Ammonium nitrate, whether or not pure;
  - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
  - (iv) Ammonium sulphate, whether or not pure;
  - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
  - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
  - (vii) Calcium cyanamide, whether or not pure or treated with oil;
  - (viii) Urea, whether or not pure.
- (B) Fertilisers consisting of any of the goods described in (A) above mixed together.
- (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
- (D) Liquid fertilisers consisting of the goods of subparagraph (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

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

- (A) Goods which answer to one or other of the DESCRIPTIONS given below :
  - (i) Basic slag;
  - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
  - (iii) Superphosphates (single, double or triple);

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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(iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.

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

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

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

(A) Goods which answer to one or other of the DESCRIPTIONs given below :

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

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

(iii) Potassium sulphate, whether or not pure;

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

(B) Fertilisers consisting of any of the goods described in (A) above mixed together.

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

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

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	<b>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.</b>	31 01 00 00	31.01
		<b>Mineral or chemical fertilisers, nitrogenous.</b>		31.02
5%	VALUE	- Urea, whether or not in aqueous solution	31 02 10 00	
		<b>- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :</b>		
5%	VALUE	- - Ammonium sulphate	31 02 21 00	
5%	VALUE	- - Other	31 02 29 00	
5%	VALUE	- Ammonium nitrate, whether or not in aqueous solution	31 02 30 00	
5%	VALUE	- Mixtures of Ammonium nitrate with calcium carbonate or Other inorganic non-fertilising substances	31 02 40 00	
5%	VALUE	- Sodium nitrate	31 02 50 00	
5%	VALUE	- Double salts and Mixtures of calcium nitrate and Ammonium nitrate	31 02 60 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Mixtures of Urea and Ammonium nitrate in aqueous or ammoniacal solution	31 02 80 00	
5%	VALUE	- Other, including Mixtures not specified in the foregoing subheadings	31 02 90 00	
		<b>Mineral or chemical fertilisers, phosphatic.</b>		<b>31.03</b>
		<b>- Superphosphates :</b>		
5%	VALUE	-- Containing by weight 35 % or more of diphosphorus pentaoxide (P2O5)	31 03 11 00	
5%	VALUE	- - Other	31 03 19 00	
		<b>- Other :</b>		
5%	VALUE	- - - Bicalcium Phosphate	31 03 90 10	
5%	VALUE	- - - Decomposed Bicalcium Phosphate	31 03 90 20	
5%	VALUE	- - - Natural, heat treated, calcined ammonium Phosphate	31 03 90 30	
5%	VALUE	- - - Mixtures of fertilizers mentioned above with no account being taken of the fluorine content	31 03 90 40	
5%	VALUE	- - - Other	31 03 90 90	
		<b>Mineral or chemical fertilisers, potassic.</b>		<b>31.04</b>
5%	VALUE	- Potassium chloride	31 04 20 00	
5%	VALUE	- Potassium sulphate	31 04 30 00	
		<b>- Other :</b>		
5%	VALUE	- - - Magnesium and potassium Bi-sulphate	31 04 90 10	
5%	VALUE	- - - potassium salts	31 04 90 30	
5%	VALUE	- - - Mixtures of the fertilizers mentioned above regardless of the oxide potassium content	31 04 90 40	
		<b>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.</b>		<b>31.05</b>
5%	VALUE	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	31 05 10 00	
5%	VALUE	- Mineral or chemical Fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	31 05 20 00	
5%	VALUE	- Diammonium hydrogenorthophosphate (diammonium phosphate)	31 05 30 00	
5%	VALUE	- Ammonium dihydrogenorthophosphate (monoammonium Phosphate) and Mixtures thereof with Diammonium hydrogenorthophosphate (Diammonium Phosphate)	31 05 40 00	
		<b>- Other Mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :</b>		
5%	VALUE	- - Containing nitrates and phosphates	31 05 51 00	
5%	VALUE	- - Other	31 05 59 00	
5%	VALUE	- Mineral or chemical Fertilisers containing the two fertilising elements phosphorus and potassium	31 05 60 00	
5%	VALUE	- Other	31 05 90 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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### Chapter 32

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

#### Notes.

1.- This Chapter does not cover :

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

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

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.</b>		<b>32.01</b>
5%	VALUE	- Quebracho extract	32 01 10 00	
5%	VALUE	- Wattle extract	32 01 20 00	
5%	VALUE	- Other	32 01 90 00	
		<b>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.</b>		<b>32.02</b>
5%	VALUE	- Synthetic organic tanning substances	32 02 10 00	
5%	VALUE	- Other	32 02 90 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.</b>		<b>32.03</b>
		<b>- - - Of vegetable origin :</b>		
<b>5%</b>	<b>VALUE</b>	- - - - Natural indigo	<b>32 03 00 11</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Other	<b>32 03 00 19</b>	
<b>5%</b>	<b>VALUE</b>	- - - Of animal origin	<b>32 03 00 20</b>	
		<b>Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as lumin.</b>		<b>32.04</b>
		<b>- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :</b>		
<b>5%</b>	<b>VALUE</b>	- - Disperse dyes and preparations based thereon	<b>32 04 11 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	<b>32 04 12 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Basic dyes and preparations based thereon	<b>32 04 13 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Direct dyes and preparations based thereon	<b>32 04 14 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	<b>32 04 15 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Reactive dyes and preparations based thereon	<b>32 04 16 00</b>	
<b>5%</b>	<b>VALUE</b>	- - pigments and preparations based thereon	<b>32 04 17 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other, including mixtures of colouring matter of two or more of the subheadings Nos. 3204.11 to 3204.19	<b>32 04 19 00</b>	
<b>5%</b>	<b>VALUE</b>	- Synthetic organic products of a kind used as fluorescent brightening agents	<b>32 04 20 00</b>	
		<b>- Other :</b>		
<b>5%</b>	<b>VALUE</b>	- - - Synthetic indigo	<b>32 04 90 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>32 04 90 90</b>	
<b>5%</b>	<b>VALUE</b>	<b>colour lakes;preparations as specified in Note 3 to this chapter based on colour lakes</b>	<b>32 05 00 00</b>	<b>32.05</b>
		<b>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 .</b>		<b>32.06</b>
		<b>- Pigments and preparations based on titanium dioxide :</b>		
<b>5%</b>	<b>VALUE</b>	- - Containing 80% or more by weight of titanium dioxide calculated on the dry weight	<b>32 06 11 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>32 06 19 00</b>	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Pigments and preparations based on chromium compounds	32 06 20 00	
		<b>- Other colouring matter and other preparations :</b>		
5%	VALUE	- - Ultramarine and preparations based thereon	32 06 41 00	
5%	VALUE	- - Lithopone and Other pigments and preparations based on zinc sulphide	32 06 42 00	
5%	VALUE	- - Other	32 06 49 00	
5%	VALUE	- Inorganic products of a kind used as luminophores	32 06 50 00	
		<b>Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.</b>		32.07
5%	VALUE	- Prepared pigments, Prepared opacifiers, Prepared colours and similar preparations	32 07 10 00	
5%	VALUE	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	32 07 20 00	
5%	VALUE	- Liquid lustres and similar preparations	32 07 30 00	
5%	VALUE	- Glass frit and other glass, in the form of powder, granules or flakes	32 07 40 00	
		<b>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.</b>		32.08
		<b>- Based on polyesters :</b>		
5%	VALUE	- - - Varnish	32 08 10 10	
5%	VALUE	- - - Other	32 08 10 90	
		<b>- Based on acrylic or vinyl polymers:</b>		
5%	VALUE	- - - Varnish	32 08 20 10	
5%	VALUE	- - - Other	32 08 20 90	
		<b>- Other :</b>		
5%	VALUE	- - - Varnish	32 08 90 10	
5%	VALUE	- - - Other	32 08 90 90	
		<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.</b>		32.09
		<b>- based on acrylic or vinyl polymers :</b>		
5%	VALUE	- - - Varnish	32 09 10 10	
5%	VALUE	- - - Other	32 09 10 90	
		<b>- Other :</b>		
5%	VALUE	- - - Varnish	32 09 90 10	
5%	VALUE	- - - Other	32 09 90 90	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Other paints and varnishes (including enamets, lacquers and distempers); prepared water pigments of a kind used for finishing leather.</b>		<b>32.10</b>
5%	VALUE	- - - Varnish	32 10 00 10	
5%	VALUE	- - - Prepared water pigments for finishing leafher	32 10 00 20	
5%	VALUE	- - - Other	32 10 00 90	
5%	VALUE	<b>Prepared driers.</b>	32 11 00 00	<b>32.11</b>
		<b>Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.</b>		<b>32.12</b>
5%	VALUE	- Stamping foils	32 12 10 00	
		<b>- Other :</b>		
5%	VALUE	- - - Dyes and other colouring matters put up in forms or packings for retail sale	32 12 90 10	
5%	VALUE	- - - Other	32 12 90 90	
		<b>Artists', students, or signboard painters, colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.</b>		<b>32.13</b>
		<b>- Colours in sets :</b>		
5%	VALUE	- - - Modifying tints	32 13 10 10	
5%	VALUE	- - - Other	32 13 10 90	
5%	VALUE	- Other	32 13 90 00	
		<b>Glaziers'putty, grafting putty, resin cements, caulking compounds and other mastics; painters' tillings; non- refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.</b>		<b>32.14</b>
		<b>- Glaziers'putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings :</b>		
5%	VALUE	- - - Oil based mastics for glazier`s putty	32 14 10 10	
5%	VALUE	- - - Wax-based mastics for grafting putties and sealants for coating barrels, casks,etc.	32 14 10 20	
5%	VALUE	- - - Resin mastics for technical uses	32 14 10 30	
5%	VALUE	- - - Water-glass based mastics used to seal sparking plugs, engine blocks and sumps, exhaust pipes radiators, etc, and to fill or stop certain joints	32 14 10 40	
5%	VALUE	- - - Zinc oxychloride-based mastics for caulking wood, ceramics, etc	32 14 10 50	
5%	VALUE	- - - Magnesium oxychloride -based mastics for filling cracks in wooden articles	32 14 10 60	
5%	VALUE	- - - Sulphur-based mastics used as hard filling and for fixing pieces in place	32 14 10 70	
5%	VALUE	- - - Plastic-based mastics used to prevent leakage in joints and to seal flooring surfaces,... etc	32 14 10 80	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>--- Othre :</b>		
5%	VALUE	---- Zinc oxide and glycerol-based mastics used for manufacturing acid-resistant coatings, fixing metal pieces to porcelain articles and for joining tubes	32 14 10 91	
5%	VALUE	---- Rubber-based mastics used ,after adding a hardener, for making flexible protective coatings and for caulking ships	32 14 10 92	
5%	VALUE	---- Composed sealing waxes, used for caulking cracks, preventing leakage in glass containers, and sealing documents, etc	32 14 10 93	
5%	VALUE	---- Filling mastics for preparing surfaces for painting by levelling out irregularitis and filling in cracks and holes, the paint being applied after they have been dried and polished	32 14 10 94	
5%	VALUE	---- Other	32 14 10 99	
5%	VALUE	- Other	32 14 90 00	
		<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.</b>		<b>32.15</b>
		<b>- Printing ink :</b>		
5%	VALUE	-- Black	32 15 11 00	
5%	VALUE	-- Other	32 15 19 00	
		<b>- Other :</b>		
5%	VALUE	--- Writing and drawing ink	32 15 90 10	
5%	VALUE	--- For copying	32 15 90 20	
5%	VALUE	--- For ballpoint pens	32 15 90 30	
5%	VALUE	--- For duplicating machines	32 15 90 40	
5%	VALUE	--- For stamping pads	32 15 90 50	
5%	VALUE	--- For typewriter ribbons	32 15 90 60	
5%	VALUE	--- For marking	32 15 90 70	
5%	VALUE	--- Invisible ink	32 15 90 80	
5%	VALUE	--- Other	32 15 90 90	

### 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

4.- The expression " perfumery, cosmetic or toilet preparations " in heading 33.07 applies, inrer 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.</b>		<b>33.01</b>
		<b>- Essential oils of citrus fruit :</b>		
<b>5%</b>	<b>VALUE</b>	- - Of orange	<b>33 01 12 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Of lemon	<b>33 01 13 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>33 01 19 00</b>	
		<b>- Essential oils other than those of citrus fruit:</b>		
<b>5%</b>	<b>VALUE</b>	- - Of peppermint ( <i>Mentha piperita</i> )	<b>33 01 24 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Of other mints	<b>33 01 25 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>33 01 29 00</b>	
		<b>- Resin ornamental "resinoids" :</b>		
<b>5%</b>	<b>VALUE</b>	- - - <i>Dehn Al- Oud</i> (wood resinoids)	<b>33 01 30 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>33 01 30 90</b>	
		<b>- Other:</b>		
		<b>- - - Aqueous distillates and aqueous solutions of essential oils :</b>		
<b>5%</b>	<b>VALUE</b>	- - - - For medicinal purposes	<b>33 01 90 11</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Cade water (kady)	<b>33 01 90 12</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Rose water	<b>33 01 90 13</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Flower water	<b>33 01 90 14</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Liquid vaccine	<b>33 01 90 16</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Other aqueous solutions of essential oils	<b>33 01 90 17</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Other	<b>33 01 90 19</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>33 01 90 90</b>	
		<b>Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufa.</b>		<b>33.02</b>
<b>5%</b>	<b>VALUE</b>	- Of a kind used in the food or drink industries	<b>33 02 10 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other	<b>33 02 90 00</b>	
		<b>Perfumes and toilet waters .</b>		<b>33.03</b>
<b>5%</b>	<b>VALUE</b>	- - - Perfumrs, Liquid or solid	<b>33 03 00 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Eaux de cologie	<b>33 03 00 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>33 03 00 90</b>	
		<b>Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.</b>		<b>33.04</b>
<b>5%</b>	<b>VALUE</b>	- Lip make-up preparations	<b>33 04 10 00</b>	
<b>5%</b>	<b>VALUE</b>	- Eye make-up preparations	<b>33 04 20 00</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Manicure or pedicure preparations :</b>		
5%	VALUE	- - - Nail polishes & varnishes	33 04 30 10	
5%	VALUE	- - - Nail varnish removers	33 04 30 20	
5%	VALUE	- - - Other	33 04 30 90	
		<b>- Other :</b>		
		<b>- - Powders, whether or not compressed :</b>		
5%	VALUE	- - - Baby powders	33 04 91 10	
5%	VALUE	- - - Other	33 04 91 90	
		<b>- - Other :</b>		
5%	VALUE	- - - Toilet vinegar	33 04 99 10	
5%	VALUE	- - - Suntan preparations	33 04 99 20	
5%	VALUE	- - - Skin softening preparations	33 04 99 30	
5%	VALUE	- - - Preparations for face make-up and make-up removers	33 04 99 40	
5%	VALUE	- - - Other	33 04 99 90	
		<b>Preparations for use on the hair .</b>		<b>33.05</b>
5%	VALUE	- Shampoos	33 05 10 00	
5%	VALUE	- preparations for permanent waving or straightening	33 05 20 00	
5%	VALUE	- Hair lacquers	33 05 30 00	
		<b>- Other :</b>		
5%	VALUE	- - - Hair Oil	33 05 90 10	
5%	VALUE	- - - Hair cream	33 05 90 20	
5%	VALUE	- - - Hair dyeing preparations	33 05 90 30	
5%	VALUE	- - - Other	33 05 90 90	
		<b>Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages .</b>		<b>33.06</b>
		<b>- Dentifrices :</b>		
5%	VALUE	- - - Toothpastes	33 06 10 10	
5%	VALUE	- - - Denture cleaners	33 06 10 20	
5%	VALUE	- - - Other	33 06 10 90	
5%	VALUE	- Yarn used to clean between the teeth (dental floss)	33 06 20 00	
		<b>- Other :</b>		
5%	VALUE	- - - Preparation used as mouth washes and oral perfumes	33 06 90 10	
5%	VALUE	- - - Denture fixing preparations	33 06 90 20	
5%	VALUE	- - - Other	33 06 90 90	
		<b>Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.</b>		<b>33.07</b>
		<b>- Pre-shave, shaving or after-shave preparations :</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Shaving cream and foam	33 07 10 10	
5%	VALUE	- - - Other	33 07 10 90	
5%	VALUE	- Personal deodorants and antiperspirants	33 07 20 00	
5%	VALUE	- Perfumed bath salts and Other bath preparations	33 07 30 00	
		<b>- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :</b>		
		<b>- - " Agarbatti " and other odoriferous preparations which operate by burning :</b>		
5%	VALUE	- - - Liquid	33 07 41 10	
5%	VALUE	- - - Powdered	33 07 41 20	
5%	VALUE	- - - Incense sticks	33 07 41 30	
5%	VALUE	- - - Other	33 07 41 90	
		<b>- - Other :</b>		
5%	VALUE	- - - In spraying containers	33 07 49 10	
5%	VALUE	- - - Activated carbon, used as deodorisers for refrigerators, cars, etc	33 07 49 20	
5%	VALUE	- - - Other	33 07 49 90	
		<b>- Other :</b>		
5%	VALUE	- - - Depilatories	33 07 90 10	
5%	VALUE	- - - Perfumed papers & papers impregnated or coated with cosmetics and perfumed sachets	33 07 90 20	
5%	VALUE	- - - Solutions for contact lenses or artificial eyes	33 07 90 40	
5%	VALUE	- - - Cosmetic and Toilet preparations for animals	33 07 90 50	
5%	VALUE	- - - Other	33 07 90 90	

#### Chapter 34

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

#### Notes.

I .- This Chapter does not cover :

(a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No. 15.17);

(b) Separate chemically defined compounds; or

(c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 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

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

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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(b) Reduce the surface tension of water to  $4.5 \times 10^{-2}$  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;

(a) 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.).

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not</b>		<b>34.01</b>
		<b>- Soap and organic surface-active products and preparations, in the form of bars cakes, moulded</b>		
		<b>- - For Toilet use (including medicated products ) :</b>		
<b>5%</b>	<b>VALUE</b>	- - - Shaving Soap	<b>34 01 11 30</b>	
<b>5%</b>	<b>VALUE</b>	- - - Medicated Soap	<b>34 01 11 40</b>	
<b>5%</b>	<b>VALUE</b>	- - - Disinfectant Soap	<b>34 01 11 50</b>	
<b>5%</b>	<b>VALUE</b>	- - - Paper, wadding, felt and nonwovens, impregnated or covered with Soap or detergent,whether or not Perfumed	<b>34 01 11 70</b>	
<b>5%</b>	<b>VALUE</b>	- - - Toilet soaps, whether or not coloured ,perfumed, abrasive or disinfectant, such as Lux, Camay, etc	<b>34 01 11 80</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>34 01 11 90</b>	
		<b>- - Other :</b>		
<b>5%</b>	<b>VALUE</b>	- - - Rosin or tall oil soaps	<b>34 01 19 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Industrial soap prepared for special purposes	<b>34 01 19 30</b>	
<b>5%</b>	<b>VALUE</b>	- - - Paper, wadding, felt and nonwovens, impregnated or covered with soap or detergent, whether or not perfumed	<b>34 01 19 40</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>34 01 19 90</b>	
		<b>- Soap in Other forms :</b>		
<b>5%</b>	<b>VALUE</b>	- - - Powder	<b>34 01 20 10</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Paste	34 01 20 20	
5%	VALUE	- - - Aqueous	34 01 20 30	
5%	VALUE	- - - Other	34 01 20 90	
5%	VALUE	- Organic surface- active products and preparations for washing the skin, in the form of liquid or cream and put for retail sale, whether or not containing soap	34 01 30 00	
		- <b>Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.</b>		34.02
		- <b>Organic surface-active agents, whether or not put up for retail sale :</b>		
5%	VALUE	- - Anionic	34 02 11 00	
5%	VALUE	- - Cationic	34 02 12 00	
5%	VALUE	- - Con-ionic	34 02 13 00	
5%	VALUE	- - Other	34 02 19 00	
		- <b>preparations put up for retail sale :</b>		
5%	VALUE	- - - Surface- active agets (such as clorox . . .etc)	34 02 20 10	
		- - - <b>Washing preparations :</b>		
5%	VALUE	- - - - Dry-powdered (such as Tide ... etc.)	34 02 20 21	
5%	VALUE	- - - - Liquid	34 02 20 22	
5%	VALUE	- - - - Other	34 02 20 29	
5%	VALUE	- Other	34 02 90 00	
		<b>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals .</b>		34.03
		- <b>Containing petroleum oils or oils obtained from bituminous minerals :</b>		
5%	VALUE	- - Preparations for the treatment of textile materials, leather, furskins or Other materials	34 03 11 00	
		- - <b>Other :</b>		
5%	VALUE	- - - Lubricating preparations designed to reduce friction	34 03 19 10	
5%	VALUE	- - - Lubricating preparations used in wire-drawing	34 03 19 20	
5%	VALUE	- - - Cutting oils	34 03 19 30	
5%	VALUE	- - - Bolts or nuts release preparations	34 03 19 40	
5%	VALUE	- - - Anti-rust and Anti-corrosion preparations	34 03 19 50	
5%	VALUE	- - - Other	34 03 19 90	
		- <b>Other :</b>		
5%	VALUE	- - preparations for the treatment of textile materials, leather, furskins or other materials	34 03 91 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Other	34 03 99 00	
		<b>Artificial waxes and prepared waxes.</b>		<b>34.04</b>
5%	VALUE	- Of poly(oxyethylene)(polyethylene glycol)	34 04 20 00	
		<b>- Other :</b>		
5%	VALUE	- - - Stamping wayx	34 04 90 10	
5%	VALUE	- - - Other	34 04 90 90	
		<b>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.</b>		<b>34.05</b>
5%	VALUE	- Polishes, creams and similar preparations for footwear or leather	34 05 10 00	
5%	VALUE	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or Other woodwork	34 05 20 00	
5%	VALUE	- Polishes and similar preparations for coachwork, Other than metal Polishes	34 05 30 00	
5%	VALUE	- Scouring pastes and Powders and Other Scouring preparations	34 05 40 00	
		<b>- Other :</b>		
5%	VALUE	- - - Glass and mirror polishing preparations	34 05 90 10	
5%	VALUE	- - - Metal polishing preparations	34 05 90 20	
5%	VALUE	- - - Other	34 05 90 90	
5%	VALUE	<b>Candles, tapers and the like.</b>	34 06 00 00	<b>34.06</b>
		<b>Modelling pastes, including those put up for children's amusement; preparations known as " dental wax " or as " dental impression compounds ", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium suphate).</b>		<b>34.07</b>
5%	VALUE	- - - Dental wax "dental impression compounds"	34 07 00 10	
5%	VALUE	- - - Preparations for use in dentisty, with a basis of plaster (of calcined gypsum or calcium sulphate)	34 07 00 20	
5%	VALUE	- - - Modelling pastes for children's amusement	34 07 00 30	
5%	VALUE	- - - Other	34 07 00 90	

### Chapter 35

#### Albuminoidal substances; modified starches; glues; enzymes

#### Notes.

I.- 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;

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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(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 degradatiun 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Casein, caseinates and other casein derivatives; casein glues.</b>		<b>35.01</b>
<b>5%</b>	<b>VALUE</b>	- Casein	<b>35 01 10 00</b>	
		<b>- Other :</b>		
<b>5%</b>	<b>VALUE</b>	- - - Casein glues	<b>35 01 90 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>35 01 90 90</b>	
		<b>Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.</b>		<b>35.02</b>
		<b>- Egg albumin :</b>		
<b>5%</b>	<b>VALUE</b>	- - Dried	<b>35 02 11 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>35 02 19 00</b>	
<b>5%</b>	<b>VALUE</b>	- Milk albumin, including concentrates of two or more whey proteins	<b>35 02 20 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other	<b>35 02 90 00</b>	
		<b>Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin,excluding casein glues of heading 35.01.</b>		<b>35.03</b>
<b>5%</b>	<b>VALUE</b>	- - - Gelatin and its derivatires	<b>35 03 00 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>35 03 00 90</b>	
		<b>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.</b>		<b>35.04</b>
<b>5%</b>	<b>VALUE</b>	- - - Peptones and their derivatives	<b>35 04 00 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>35 04 00 90</b>	
		<b>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other moditied starches.</b>		<b>35.05</b>
		<b>- Dextrins and Other modified starches :</b>		
<b>5%</b>	<b>VALUE</b>	- - - Dextrin	<b>35 05 10 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Pregelatinised or swelling starch	<b>35 05 10 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Etherified or esterified starches	<b>35 05 10 30</b>	
<b>5%</b>	<b>VALUE</b>	- - - Soluble starch (amylogen)	<b>35 05 10 40</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>35 05 10 90</b>	
		<b>- Glues :</b>		



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Of dextrans	35 05 20 10	
5%	VALUE	- - - starch Glues	35 05 20 20	
5%	VALUE	- - - Glues consisting of untreated starch, borax and water-soluble cellulose derivatives or consisting of untreated starch, borax and starch ethers	35 05 20 30	
5%	VALUE	- - - Other	35 05 20 90	
		<b>Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.</b>		<b>35.06</b>
5%	VALUE	- 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	35 06 10 00	
		<b>- Other :</b>		
5%	VALUE	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	35 06 91 00	
5%	VALUE	- - Other	35 06 99 00	
		<b>Enzymes; prepared enzymes not elsewhere specified or included .</b>		<b>35.07</b>
		<b>- Rennet and concentrates thereof :</b>		
5%	VALUE	- - - Calves rennets	35 07 10 10	
5%	VALUE	- - - Other	35 07 10 90	
		<b>- Other :</b>		
5%	VALUE	- - - Enzymatic preparations for tenderizing meats	35 07 90 10	
5%	VALUE	- - - Enzymatic preparations for purifying fruit juices	35 07 90 20	
5%	VALUE	- - - Enzymatic preparations for desizing textiles	35 07 90 30	
5%	VALUE	- - - Pancreatic Enzymes	35 07 90 40	
5%	VALUE	- - - Pepsin enzymes	35 07 90 50	
5%	VALUE	- - - Malt enzymes	35 07 90 60	
5%	VALUE	- - - Other	35 07 90 90	

### Chapter 36

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

#### Notes.

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

2.- The expression " articles of combustible materials " in heading 36.06 applies only to :

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

(b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup>; and

(c) Resin torches, firelighters and the like.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	<b>Propellen powders.</b> 145	36 01 00 00	<b>36.01</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	Prepared explosives, other than propellant powders.	36 02 00 00	36.02
		Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.		36.03
5%	VALUE	- - - Percussion or detonating caps; igniters; electric detonators	36 03 00 10	
5%	VALUE	- - - Safety fuses and detonating fuses	36 03 00 90	
		Fireworks, signalling flares, rain rockets, fog signals and Other pyrotechnic articles.		36.04
		- Fireworks:		
5%	VALUE	- - - For children	36 04 10 10	
5%	VALUE	- - - For festivals and celebrations	36 04 10 20	
5%	VALUE	- Other	36 04 90 00	
5%	VALUE	Matches, other than pyrotechnic articles of heading 36.04.	36 05 00 00	36.05
		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.		36.06
5%	VALUE	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	36 06 10 00	
		- Other :		
5%	VALUE	- - - Ligther flints	36 06 90 10	
5%	VALUE	- - - Other	36 06 90 90	

### 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		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.		37.01
5%	VALUE	- For X-ray	37 01 10 00	
5%	VALUE	- Instant print film	37 01 20 00	
5%	VALUE	- Other plates and film, with any side exceeding 255 mm	37 01 30 00	
		- Other :		
5%	VALUE	- - For colour photography (polychrome)	37 01 91 00	
5%	VALUE	- - Other	37 01 99 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.</b>		<b>37.02</b>
5%	VALUE	- For X-ray	37 02 10 00	
		<b>- Other film, without perforations, of a width not exceeding 105 mm :</b>		
5%	VALUE	- - For colour photography (polychrome)	37 02 31 00	
5%	VALUE	- - Other, with silver halide emulsion	37 02 32 00	
5%	VALUE	- - Other	37 02 39 00	
		<b>- Other film, without perforations, of a width exceeding 105 mm :</b>		
5%	VALUE	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	37 02 41 00	
5%	VALUE	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	37 02 42 00	
5%	VALUE	- - Of a width exceeding 610 mm and of a length not exceeding 200 m	37 02 43 00	
5%	VALUE	- - Of a width exceeding 105 mm but not exceeding 610 mm	37 02 44 00	
		<b>- Other film,for colour photography(polychrome) :</b>		
5%	VALUE	- - Of a width not exceeding 16 mm .	37 02 52 00	
5%	VALUE	- - Of a width exceeding 16 mm but not exceeding 35 nun and of a length not exceeding 30 m, for slides	37 02 53 00	
5%	VALUE	- - Of a width exceeding 16 mm but not exceedin 35 mm and of a length not exceeding 30 m, other than for slides	37 02 54 00	
5%	VALUE	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	37 02 55 00	
5%	VALUE	- - Of a width exceeding 35 mm	37 02 56 00	
		<b>- Other :</b>		
5%	VALUE	- - Of a width not exceeding 35 mm but not exceeding 30 mm	37 02 96 00	
5%	VALUE	- - Of a width not exceeding 35 mm and of a length exceeding 30 m	37 02 97 00	
5%	VALUE	- - Of a width not exceeding 16 mm	37 02 98 00	
		<b>Photographic paper, paperboard and texdles, sensitised unexposed.</b>		<b>37.03</b>
5%	VALUE	- In rolls of a width exceeding 610 mm	37 03 10 00	
5%	VALUE	- Other, for colour photography (polychrome)	37 03 20 00	
5%	VALUE	- Other	37 03 90 00	
5%	VALUE	<b>Photographic plates, film, paper, paperboard sad texdles, exposed but not developed.</b>	37 04 00 00	<b>37.04</b>
5%	VALUE	<b>Photographic plates and film, exposed and developed, other than cinematographic film.</b>	37 05 00 00	<b>37.05</b>
		<b>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.</b>		<b>37.06</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Of a width of 35 mm or more :</b>		
5%	VALUE	- - - Cultural, scientism, agricultural, healthy or educational films	37 06 10 10	
5%	VALUE	- - - Other	37 06 10 90	
		<b>- Other :</b>		
5%	VALUE	- - - Cultural, scientific, agricultural, healthy or educational films	37 06 90 10	
5%	VALUE	- - - Other	37 06 90 90	
		<b>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.</b>		<b>37.07</b>
5%	VALUE	- Sensitising emulsions	37 07 10 00	
		<b>- Other :</b>		
5%	VALUE	- - - Developers	37 07 90 10	
5%	VALUE	- - - Fixers	37 07 90 20	
5%	VALUE	- - - Intensifiers and reducers	37 07 90 30	
5%	VALUE	- - - Toners	37 07 90 40	
5%	VALUE	- - - cleaning agents	37 07 90 50	
5%	VALUE	- - - Other	37 07 90 90	

### Chapter 38

#### Miscellaneous chemical products

#### Notes.

I.- 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, funpigides, 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

(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)

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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"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, and 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 damaged or discarded articles. The term "municipal", 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 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 pharmaceuticals (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 ester of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used."

#### Subheading Note.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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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),

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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.</b>		<b>38.01</b>
5%	VALUE	- Artificial graphite	38 01 10 00	
5%	VALUE	- Colloidal or semi-Colloidal graphite	38 01 20 00	
5%	VALUE	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	38 01 30 00	
		- Other :		
5%	VALUE	- - - Mixtures of graphite and mineral oils	38 01 90 10	
5%	VALUE	- - - Other	38 01 90 90	
		<b>Activated carbon; activated natural mineral products; animal black, including spent animal black.</b>		<b>38.02</b>
5%	VALUE	- Activated carbon	38 02 10 00	
5%	VALUE	- Other	38 02 90 00	
5%	VALUE	<b>Tall oil, whether or not refined.</b>	38 03 00 00	<b>38.03</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	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.	38 04 00 00	38.04
		Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.		38.05
5%	VALUE	- Gum, wood or sulphate turpentine oils	38 05 10 00	
5%	VALUE	- Other	38 05 90 00	
		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.		38.06
5%	VALUE	- Rosin and Resin acids	38 06 10 00	
5%	VALUE	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	38 06 20 00	
5%	VALUE	- Ester gums	38 06 30 00	
5%	VALUE	- Other	38 06 90 00	
5%	VALUE	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.	38 07 00 00	38.07
		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).		38.08
		- Goods specified in Subheading Note (1) to this Chapter		
5%	VALUE	-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	38 08 52 00	
5%	VALUE	- - Other	38 08 59 00	
		- Goods specified in Subheading Note (2) to this Chapter		
5%	VALUE	-- In packings of a net weight content not exceeding 300 g	38 08 61 00	
5%	VALUE	-- In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	38 08 62 00	
5%	VALUE	- - Other	38 08 69 00	
		- Other:		
		- - Insecticides		
		- - - Containing Bromomithan (methyl bromide) or bromochloromethane		
5%	VALUE	- - - - Of amonium phshpide	38 08 91 11	
5%	VALUE	- - - - Other	38 08 91 19	
		- - - Other:		
5%	VALUE	- - - - Of amonium phshpide	38 08 91 11	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Other	38 08 91 19	
		- - <b>Fungicides:</b>		
5%	VALUE	- - - Containing Bromomithan (methyl bromide) or bromochloromethane	38 08 92 10	
5%	VALUE	- - - Other	38 08 92 90	
		- - <b>Herbicides, anti-sprouting products and plant-growth regulators:</b>		
5%	VALUE	- - - Containing Bromomithan (methyl bromide) or bromochloromethane	38 08 93 10	
5%	VALUE	- - - Other	38 08 93 90	
		- - <b>Disinfectants:</b>		
5%	VALUE	- - - Containing Bromomithan (methyl bromide) or bromochloromethane	38 08 94 10	
5%	VALUE	- - - Other	38 08 94 90	
		- - <b>Other:</b>		
5%	VALUE	- - - Containing Bromomithan (methyl bromide) or bromochloromethane	38 08 99 10	
5%	VALUE	- - - Other	38 08 99 90	
		<b>Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.</b>		38.09
		- <b>With a basis of amylaceous substances:</b>		
5%	VALUE	- - - Ironing starch (e.g. Merito)	38 09 10 10	
5%	VALUE	- - - Other	38 09 10 90	
		- <b>Other :</b>		
		- - <b>Of a kind used in the textile or like industries :</b>		
5%	VALUE	- - - Softening agents of a kind used on clothes & towels (such as lenor)	38 09 91 10	
5%	VALUE	- - - Other	38 09 91 90	
5%	VALUE	- - Of a kind used in the paper or like industries	38 09 92 00	
5%	VALUE	- - Of a kind used in the leather or like industries	38 09 93 00	
		<b>Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.</b>		38.10
5%	VALUE	- Pickling preparations for metal surfaces; soldering brazing or welding powders and pastes consisting of metal and other materials	38 10 10 00	
5%	VALUE	- Other	38 10 90 00	
		<b>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.</b>		38.11
		- <b>Anti-knock preparations :</b>		



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Based on lead compounds	38 11 11 00	
5%	VALUE	- - Other	38 11 19 00	
		<b>- Additives for lubricating oils :</b>		
5%	VALUE	- - Containing petroleum oils or oils obtained from bituminous minerals	38 11 21 00	
5%	VALUE	- - Other	38 11 29 00	
5%	VALUE	- Other	38 11 90 00	
		<b>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 .</b>		38.12
5%	VALUE	- Prepared rubber accelerators	38 12 10 00	
5%	VALUE	- Compound plasticisers for rubber or Plastics	38 12 20 00	
		<b>- Anti-oxidising preparations and Other Compound stabilisers for rubber or Plastics:</b>		
5%	VALUE	-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	38 12 31 00	
5%	VALUE	- - Other	38 12 39 00	
		<b>Preparations and charges for fire-extinguishers; charged fire- extinguishing grenades.</b>		38.13
5%	VALUE	- - - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromoetrafluoroethanes	38 13 00 10	
5%	VALUE	- - - Containing methane, ethane or propyne hydrobromofluorocarbonates (HBFCs)	38 13 00 20	
5%	VALUE	- - - Containing methane, ethane or propyne hydrobromochlorocarbonates (HCFCs)	38 13 00 30	
5%	VALUE	- - - Containing bromochloromethane	38 13 00 40	
5%	VALUE	- - - Other	38 13 00 90	
		<b>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.</b>		38.14
5%	VALUE	- - - Contain methane, ethane or Propyne export licensing carbonate (CFCs), and was home to the seizure export licensing carbonate (HCFCs)	38 14 00 10	
5%	VALUE	- - - Containing methane, ethane or propyne hydrochlorofluorocarbonates (HCFCs), but not containing (CFCs)	38 14 00 20	
5%	VALUE	- - - Containing carbon tetrachloride, bromochloromethane or 1, 1, 1 -trichloroethane (methylchloroform)	38 14 00 30	
5%	VALUE	- - - Other	38 14 00 90	
		<b>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.</b>		38.15
		<b>- Supported catalysts :</b>		
5%	VALUE	- - with nickel or nickel compounds as the active substance	38 15 11 00	
5%	VALUE	- - with precious metal or precious metal compounds as the active substance	38 15 12 00	
5%	VALUE	- - Other	38 15 19 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Other	38 15 90 00	
5%	VALUE	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	38 16 00 00	38.16
5%	VALUE	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 27.07 or 29.02.	38 17 00 00	38.17
Free	VALUE	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	38 18 00 00	38.18
5%	VALUE	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.	38 19 00 00	38.19
5%	VALUE	Anti-freezing preparations and prepared de-icing fluids.	38 20 00 00	38.20
5%	VALUE	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	38 21 00 00	38.21
Free	VALUE	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06 .certified reference materials.	38 22 00 00	38.22
		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		38.23
		- Industrial monocarboxylic fatty acids; acid oils from refining :		
5%	VALUE	- - Stearic acid	38 23 11 00	
5%	VALUE	- - Oleic acid	38 23 12 00	
5%	VALUE	- - Tall oil fatty acids	38 23 13 00	
5%	VALUE	- - Other	38 23 19 00	
5%	VALUE	- Industrial fatty alcohols	38 23 70 00	
		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.		38.24
5%	VALUE	- Prepared binders for foundry moulds or cores	38 24 10 00	
5%	VALUE	- Non-agglomerated metal carbides Mixed together or with metallic binders	38 24 30 00	
5%	VALUE	- Prepared Additives for cements, mortars or concretes	38 24 40 00	
5%	VALUE	- Non-refractory mortars and concretes	38 24 50 00	
5%	VALUE	- Sorbitol other than that of subheading 2905.44	38 24 60 00	
		- Mixtures containing halogenated derivatives of methane, ethane or propane :		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Containing chlorofluorocarbons(CFCs), whether or not containing hydrochlorofluorocarbons(HCFCs), perfluorocarbons(PFCs) or hydrofluorocarbons(HFCs)	38 24 71 00	
5%	VALUE	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	38 24 72 00	
5%	VALUE	- - Containing hydromofluorocarbons(HBFCs)	38 24 73 00	
5%	VALUE	- - Containing hydromofluorocarbons(HCFCs), whether or not containing perfluorocarbons(PFCs) or hydrofluorocarbons(HFCs), but containing chlorofluorocarbons(CFCs)	38 24 74 00	
5%	VALUE	- - Containing carbon tetrachloride	38 24 75 00	
5%	VALUE	- - Containing 1,1,1 - trichloroethane(methyl chloroform)	38 24 76 00	
5%	VALUE	- - Containing bromomethane (methyl bromide) or bromochloromethane	38 24 77 00	
5%	VALUE	- - Containing perfluorocarbons(PFCs) or hydrofluorocarbons(HFCs), but not containing chlorofluorocarbons(CFCs) or hydrofluorocarbons(HCFCs)	38 24 78 00	
5%	VALUE	- - Other	38 24 79 00	
		- Goods specified in Subheading Note 3 to this Chapter :		
5%	VALUE	- - Containing oxirane (ethylene oxide)	38 24 81 00	
5%	VALUE	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls(PCTs) or polychlorinated biphenyls (PBBs)	38 24 82 00	
5%	VALUE	- - Containing tris(2,3 - dibromopropyl) phosphate	38 24 83 00	
5%	VALUE	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordane (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)	38 24 84 00	
5%	VALUE	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	38 24 85 00	
5%	VALUE	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	38 24 86 00	
5%	VALUE	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	38 24 87 00	
5%	VALUE	-- Containing tetra-, penta-, hexa- hepta- or octabromodiphenyl ether	38 24 88 00	
		- Other:		
5%	VALUE	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl]methylphosphonate	38 24 91 00	
5%	VALUE	- - Other :		
5%	VALUE	- - - Ink-removers put up in packings for retail sale	38 24 99 10	
5%	VALUE	- - - Stencil correctors put up in packings for retail sale	38 24 99 20	
5%	VALUE	- - - Ammoniacal gas liquors and spent oxide	38 24 99 30	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Oxygen stone (Oxylith)	38 24 99 40	
5%	VALUE	- - - Additives for hardening varnishes or glues	38 24 99 50	
5%	VALUE	- - - Getters for vacuum tubes and electric valves	38 24 99 60	
5%	VALUE	- - - Soda-lime Prepared by impregnating Pure lime with sodium hydroxide	38 24 99 70	
5%	VALUE	- - - Anti-rust preparations	38 24 99 80	
		- - - <b>Other :</b>		
5%	VALUE	- - - - Anti-slip transmission belt preparations	38 24 99 91	
5%	VALUE	- - - - Starting fluid for petrol engines	38 24 99 92	
5%	VALUE	- - - - Copying pastes with a basis of gelatin	38 24 99 93	
5%	VALUE	- - - - Radiator coolant containing ethyl glycol	38 24 99 94	
5%	VALUE	- - - - Phosphonic acid, methyl-dimethyl ester, polymer with oxirane and phosphor pentaoxide	38 24 99 95	
5%	VALUE	- - - - phosphonic acid, methyl - mixed with (amino aminomethyl) urea (1:1)	38 24 99 96	
5%	VALUE	- - - - Mixture of phosphonsior acid, methyl, (5 - ethyl-2-methyl — 1,3,2-dioxanphosphorinan-5-ale) methyl methyl ester, B- oxide with phosphonsior acid, methyl, di[(5 - ethyl-2-methyl-2 oxidized 1,3,2 dioxanphosphorinan-5-ale) methyl] ester.	38 24 99 97	
5%	VALUE	- - - - 2,4,6 -Tripropyl - 1,3,5,2,4,6, trioxa triphosphinan (in a solvent).	38 24 99 98	
5%	VALUE	- - - - Other	38 24 99 99	
		<b>Residual products of the chemical or allied industries, not esewhere or inclded;municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.</b>		<b>38.25</b>
5%	VALUE	- Municipal Waste	38 25 10 00	
5%	VALUE	- Sewage slude	38 25 20 00	
Free	VALUE	- Clinical waste	38 25 30 00	
		<b>- Waste organic solvents :</b>		
5%	VALUE	- - Halogenated	38 25 41 00	
5%	VALUE	- - Other	38 25 49 00	
5%	VALUE	- Wastes of metal pickling liguors, hydraulic fluids, brake fluids and anti- freeze fluids	38 25 50 00	
		<b>- Other wastes from chemical or allied industries :</b>		
5%	VALUE	- - Mainly containing organic constituents	38 25 61 00	
5%	VALUE	- - Other	38 25 69 00	
5%	VALUE	- Other	38 25 90 00	
5%	VALUE	<b>Biodiesel and mixtures thereof, not containing or containing oils obtained from bituminous containing less than 70% by weight of petroleum oils or obtained from bituminous minerals</b>	<b>38 26 00 00</b>	<b>38.26</b>

## Section VII

### PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

#### Notes.

I .- 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 :

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(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) Gum resins 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 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 No. 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, walkingsticks, whips, riding-crops or parts thereof);

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- (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

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.

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

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

- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 L ;
- (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (c) Gutters and fittings therefor;
- (d) Doors, windows and their frames and thresholds for doors;
- (e) Balconies, balustrades, fencing, gates and similar barriers;
- (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
- (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
- (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switchplates and other protective plates.

### Subheading Notes.

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

- (a) Where there is a subheading named " Other " in the same series :
  - (1) The designation in a subheading of a polymer by the prefix " poly " (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer
  - (2) The copolymers named in subheadings 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified within those subheadings, provided that the comonomer units of the
  - (3) Chemically modified polymers are to be classified within the subheading named " Other ", provided that the chemically modified polymers are not more specifically covered by another subheading.
  - (4) Polymers not meeting (1 ), (2) or (3) above, are to be classified within 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 within the same

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

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

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

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

2 - For the purposes of subheading 3920.43, the term" plasticsers" incldes secondary plasticsers."

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>I.- PRIMARY FORMS</b>		
		<b>Polymers of ethylene, in primary forms.</b>		<b>39.01</b>
5%	VALUE	- Polyethylene having a specific gravity of less than 0.94	39 01 10 00	
5%	VALUE	- Polyethylene having a specific gravity of 0.94 or more	39 01 20 00	
5%	VALUE	- Ethylene-vinyl acetate copolymers	39 01 30 00	
5%	VALUE	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	39 01 40 00	
5%	VALUE	- Other	39 01 90 00	
		<b>Polymers of propylene or of other olefins, in primary forms.</b>		<b>39.02</b>
5%	VALUE	- Polypropylene	39 02 10 00	
5%	VALUE	- Polyisobutylene	39 02 20 00	
5%	VALUE	- Propylene copolymers	39 02 30 00	
5%	VALUE	- Other	39 02 90 00	
		<b>Polymers of styrene, in primary forms.</b>		<b>39.03</b>
		<b>- Polystyrene :</b>		
5%	VALUE	- - Expansible	39 03 11 00	
5%	VALUE	- - Other	39 03 19 00	
5%	VALUE	- Styrene-acrylonitrile (SAN) copolymers	39 03 20 00	
5%	VALUE	- Acrylonitrile-butadiene-Styrene (ABS) copolymers	39 03 30 00	
5%	VALUE	- Other	39 03 90 00	
		<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>		<b>39.04</b>
5%	VALUE	- Poly(vinyl chloride), not Mixed with any Other substances	39 04 10 00	
		<b>- Other poly(vinyl chloride) :</b>		
5%	VALUE	- - Non-plasticised	39 04 21 00	
5%	VALUE	- - Plasticised	39 04 22 00	
5%	VALUE	- Vinyl chloride-vinyl acetate copolymers	39 04 30 00	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Other vinyl chloride copolymers	39 04 40 00	
5%	VALUE	- Vinylidene chloride polymers	39 04 50 00	
		<b>- Fluoro-polymers :</b>		
5%	VALUE	- - Polytetrafluoroethylene	39 04 61 00	
5%	VALUE	- - Other	39 04 69 00	
5%	VALUE	- Other	39 04 90 00	
		<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>		<b>39.05</b>
		<b>- Poly(vinyl acetate) :</b>		
5%	VALUE	- - In aqueous dispersion	39 05 12 00	
5%	VALUE	- - Other	39 05 19 00	
		<b>- Vinyl acetate copolymers :</b>		
5%	VALUE	- - In aqueous dispersion	39 05 21 00	
5%	VALUE	- - Other	39 05 29 00	
5%	VALUE	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	39 05 30 00	
		<b>- Other :</b>		
5%	VALUE	- - Copolymers	39 05 91 00	
5%	VALUE	- - Other	39 05 99 00	
		<b>Acrylic polymers in primary forms.</b>		<b>39.06</b>
5%	VALUE	- Poly(methyl methacrylate)	39 06 10 00	
5%	VALUE	- Other	39 06 90 00	
		<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>		<b>39.07</b>
5%	VALUE	- Polyacetals	39 07 10 00	
5%	VALUE	- Other polyethers	39 07 20 00	
5%	VALUE	- Epoxide resins	39 07 30 00	
5%	VALUE	- Polycarbonates	39 07 40 00	
5%	VALUE	- Alkyd resins	39 07 50 00	
		<b>- poly(ethylene terephthalate):</b>		
5%	VALUE	-- Having a viscosity number of 78 ml/g or higher	39 07 61 00	
5%	VALUE	- - Other	39 07 69 00	
5%	VALUE	- Poly(lactic acid)	39 07 70 00	
		<b>- Other polyesters :</b>		
5%	VALUE	- - Unsaturated	39 07 91 00	
5%	VALUE	- - Other	39 07 99 00	
		<b>Polyamides in primary forms.</b>		<b>39.08</b>
5%	VALUE	- Polyamide - 6, -11, -12, - 6,6, - 6,9, - 6,10 or - 6,12	39 08 10 00	
5%	VALUE	- Other	39 08 90 00	
		<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>		<b>39.09</b>
5%	VALUE	- Urea resins; thiourea resins	39 09 10 00	
5%	VALUE	- Melamine resins	39 09 20 00	
		<b>- Other amino-resins:</b>		
5%	VALUE	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	39 09 31 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Other	39 09 39 00	
5%	VALUE	- Phenolic resins	39 09 40 00	
5%	VALUE	- Polyurethanes	39 09 50 00	
5%	VALUE	<b>Silicones in primary forms.</b>	39 10 00 00	39.10
		<b>Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.</b>		39.11
5%	VALUE	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	39 11 10 00	
5%	VALUE	- Other	39 11 90 00	
		<b>Cellulose and its chemical derivatives, not elsewhere speciffed or included, in primary forms.</b>		39.12
		<b>- Cellulose acetates :</b>		
5%	VALUE	- - Non-plasticised	39 12 11 00	
5%	VALUE	- - plasticised	39 12 12 00	
5%	VALUE	- Cellulose nitrates (including collodions)	39 12 20 00	
		<b>- Cellulose ethers :</b>		
5%	VALUE	- - Carboxymethylcellulose and its salts	39 12 31 00	
5%	VALUE	- - Other	39 12 39 00	
5%	VALUE	- Other	39 12 90 00	
		<b>Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specitcd or included, in primary forms.</b>		39.13
5%	VALUE	- Alginic Acid, its salts and esters	39 13 10 00	
5%	VALUE	- Other	39 13 90 00	
5%	VALUE	<b>Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms.</b>	39 14 00 00	39.14
		<b>II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</b>		
		<b>Waste, parings and scrap, of plastics.</b>		39.15
5%	VALUE	- Of polymers of ethylene	39 15 10 00	
5%	VALUE	- Of polymers of styrene	39 15 20 00	
5%	VALUE	- Of polymers of vinyl chloride	39 15 30 00	
5%	VALUE	- Of Other Plastics	39 15 90 00	
		<b>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.</b>		39.16
		<b>- Of polymers of ethylene :</b>		
5%	VALUE	- - - Monofilament of which any cross-sectional dimension exceeds 1 mm	39 16 10 10	
5%	VALUE	- - - Rods, sticks and profiles	39 16 10 20	
		<b>- Of polymers of vinyl chloride :</b>		
5%	VALUE	- - - Monofilament of which any cross-sectional dimension exceeds 1 mm	39 16 20 10	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Rods, sticks and profiles	39 16 20 20	
		<b>- Of Other Plastics :</b>		
5%	VALUE	- - - Monofilament of which any cross-sectional dimension exceeds 1 mm	39 16 90 10	
5%	VALUE	- - - Rods, sticks and profile shapes	39 16 90 20	
		<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>		39.17
5%	VALUE	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	39 17 10 00	
		<b>- Tubes, pipes and hoses, rigid :</b>		
5%	VALUE	- - Of polymers of ethylene	39 17 21 00	
5%	VALUE	- - Of polymers of propylene	39 17 22 00	
5%	VALUE	- - Of polymers of vinyl chloride	39 17 23 00	
5%	VALUE	- - Of other plastics	39 17 29 00	
		<b>- Other tubes, pipes and hoses :</b>		
5%	VALUE	- - Flexible tubes pipes and hoses, having a minimum burst pressure of 27.6 MPa	39 17 31 00	
		<b>- - Other, not reinforced or otherwise combined with Other materials, without fittings:</b>		
5%	VALUE	- - - Drinking straws	39 17 32 10	
5%	VALUE	- - - Other	39 17 32 90	
5%	VALUE	- - Other, not reinforced or otherwise combined with Other materials, with fittings	39 17 33 00	
5%	VALUE	- - Other	39 17 39 00	
5%	VALUE	- Fittings	39 17 40 00	
		<b>Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.</b>		39.18
5%	VALUE	- Of polymers of vinyl chloride	39 18 10 00	
5%	VALUE	- Of Other Plastics	39 18 90 00	
		<b>Self adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.</b>		39.19
5%	VALUE	- In rolls of a width not exceeding 20 cm	39 19 10 00	
5%	VALUE	- Other	39 19 90 00	
		<b>Other plates, sheets, film, foil and strip, of plastics, non- cellular and not reinforced, laminated, supported or similarly combined with other materials.</b>		39.20
5%	VALUE	- Of polymers of ethylene	39 20 10 00	
5%	VALUE	- Of polymers of propylene	39 20 20 00	
5%	VALUE	- Of polymers of styrene	39 20 30 00	
		<b>- Of polymers of vinyl chloride :</b>		
5%	VALUE	- - Containing by weight not less than 6% of plasticisers	39 20 43 00	
		<b>- - Other:</b>		
5%	VALUE	- - - Tableclothes	39 20 49 10	
5%	VALUE	- - - Other	39 20 49 90	
		<b>- Of poly acrylic polymers:</b>		
5%	VALUE	- - Of poly (methyl methacrylate)	39 20 51 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Other	39 20 59 00	
		<b>- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :</b>		
5%	VALUE	- - Of polycarbonates	39 20 61 00	
5%	VALUE	- - Of poly (ethylene terephthalate)	39 20 62 00	
5%	VALUE	- - Of unsaturated polyesters	39 20 63 00	
5%	VALUE	- - Of other polyesters	39 20 69 00	
		<b>- Of cellulose or its chemical derivatives :</b>		
5%	VALUE	- - Of regenerated cellulose	39 20 71 00	
5%	VALUE	- - Of cellulose acetate	39 20 73 00	
5%	VALUE	- - Of other cellulose derivatives	39 20 79 00	
		<b>- Of other plastics :</b>		
5%	VALUE	- - Of poly (vinyl butyral)	39 20 91 00	
5%	VALUE	- - Of polyamides	39 20 92 00	
5%	VALUE	- - Of amino-resins	39 20 93 00	
5%	VALUE	- - Of phenolic resins	39 20 94 00	
5%	VALUE	- - Of other plastics	39 20 99 00	
		<b>Other plates, sheets, film, foil and strip, of plastics.</b>		<b>39.21</b>
		<b>- Cellular :</b>		
5%	VALUE	- - Of polymers of styrene	39 21 11 00	
5%	VALUE	- - Of polymers of vinyl chloride	39 21 12 00	
5%	VALUE	- - Of polyurethanes	39 21 13 00	
5%	VALUE	- - Of regenerated cellulose	39 21 14 00	
5%	VALUE	- - Of other plastics	39 21 19 00	
5%	VALUE	- Other	39 21 90 00	
		<b>Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b>		<b>39.22</b>
5%	VALUE	- Baths, shower-baths, sinks and wash-basins	39 22 10 00	
5%	VALUE	- Lavatory seats and covers	39 22 20 00	
5%	VALUE	- Other	39 22 90 00	
		<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>		<b>39.23</b>
		<b>- Boxes, cases, crates and similar articles :</b>		
5%	VALUE	- - - For transportation of poultry	39 23 10 10	
5%	VALUE	- - - For transpotaion of dairy products and beverages	39 23 10 20	
5%	VALUE	- - - Other	39 23 10 90	
		<b>- Sacks and bags (including cones) :</b>		
		<b>- - Of polymers of ethylene:</b>		
5%	VALUE	- - - Biodegradable	39 23 21 10	
5%	VALUE	- - - Other	39 23 21 90	
		<b>- - Of other plastics</b>		
5%	VALUE	- - - Biodegradable	39 23 29 10	
5%	VALUE	- - - Other	39 23 29 90	
5%	VALUE	- Carboys, bottles, flasks and similar articles	39 23 30 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Spools, cops, bobbins and similar supports	39 23 40 00	
5%	VALUE	- Stoppers, lids, caps and Other closures	39 23 50 00	
5%	VALUE	- Other	39 23 90 00	
		<b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</b>		<b>39.24</b>
		<b>- Tableware and kitchenware:</b>		
5%	VALUE	- - - Containers for keeping the ice and foods	39 24 10 10	
5%	VALUE	- - - Forks, spoons, and knives	39 24 10 20	
5%	VALUE	- - - <b>Plates, dishes and cups:</b>		
5%	VALUE	- - - - Of cellualr plastic (foam)	39 24 10 31	
5%	VALUE	- - - - Other	39 24 10 39	
5%	VALUE	- - - Nursing bottles	39 24 10 40	
5%	VALUE	- - - Other	39 24 10 90	
		<b>- Other :</b>		
5%	VALUE	- - - Holders for tooth-brushes, paper napkins and cups for toilet	39 24 90 10	
5%	VALUE	- - - Ashtrays	39 24 90 30	
5%	VALUE	- - - Clothes hangers	39 24 90 40	
5%	VALUE	- - - Other	39 24 90 90	
		<b>Builders' ware of plastics, not elsewhere specified or included.</b>		<b>39.25</b>
5%	VALUE	- Reservoirs tanks, vats and similar containers, of a capacity exceeding 300 L	39 25 10 00	
5%	VALUE	- Doors, windows and their frames and thresholds for doors	39 25 20 00	
5%	VALUE	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	39 25 30 00	
5%	VALUE	- Other	39 25 90 00	
		<b>Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14 .</b>		<b>39.26</b>
5%	VALUE	- Office or school supplies	39 26 10 00	
		<b>- Articles of apparel and clothing accessories (including gloves mittens and mitts):</b>		
5%	VALUE	- - - Medical gloves of plastic	39 26 20 10	
5%	VALUE	- - - Other	39 26 20 90	
5%	VALUE	- Fittings for furniture, coachwork or the like	39 26 30 00	
5%	VALUE	- Statuettes and other ornamental articles	39 26 40 00	
		- Other:		
		<b>- - - Medical and pharmaceutical articles :</b>		
5%	VALUE	- - - - Containers for urine and stool specimens	39 26 90 31	
5%	VALUE	- - - - Pustular plates for medical culture	39 26 90 32	
5%	VALUE	- - - - Other	39 26 90 39	
5%	VALUE	- - - Screws, bolts, washers and similar fittings of general use	39 26 90 40	
5%	VALUE	- - - Fasteners of handbags, corners for suit-cases,suspension hooks, protective cups and glides for placing under furniture	39 26 90 50	
		<b>- - - Covering for furniture, goods and vehicles and similar protective articles :</b>		
5%	VALUE	- - - - For goods	39 26 90 61	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - - Other	39 26 90 69	
5%	VALUE	- - - Conveyor belts and transmission belts	39 26 90 70	
5%	VALUE	- - - Technical articles for Industrial and agricultural machinery and equipment	39 26 90 80	
		- - - Other :		
5%	VALUE	- - - - Rosaries	39 26 90 91	
5%	VALUE	- - - - Imitation glass for watches	39 26 90 92	
5%	VALUE	- - - - Hand fans	39 26 90 93	
5%	VALUE	- - - - Other	39 26 90 99	

### Chapter 40

#### Rubber and articles thereof

#### Notes.

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

2.- This Chapter does not cover :

- (a) Goods of Section XI (textiles and textile articles);
- (b) Footwear or parts thereof of Chapter 64;
- (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
- (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
- (e) Articles of Chapter 90, 92, 94 or 96; or
- (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).

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

- (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
- (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

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

- (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their
  - (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
- 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;

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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(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 deimutely 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

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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</b>		<b>40.01</b>
<b>5%</b>	<b>VALUE</b>	- Natural rubber latex, whether or not Pre-vulcanised	<b>40 01 10 00</b>	
		<b>- Natural rubber in other forms :</b>		
<b>5%</b>	<b>VALUE</b>	- - Smoked sheets	<b>40 01 21 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Technically specified natural rubber (TSNR)	<b>40 01 22 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>40 01 29 00</b>	
<b>5%</b>	<b>VALUE</b>	- Balata, gutta-percha, guayule, chicle and similar natural gums	<b>40 01 30 00</b>	
		<b>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.</b>		<b>40.02</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Styrene-butadiene rubber (SBR) ; carboxylated styrene butadiene rubber (XSBR) :</b>		
5%	VALUE	- - Latex	40 02 11 00	
5%	VALUE	- - Other	40 02 19 00	
5%	VALUE	- Butadiene rubber (BR)	40 02 20 00	
		<b>- Isobutene-isoprene (butyl) rubber (IIR) ; halo-isobulene-isoprene rubber (CIIR or BIIR):</b>		
5%	VALUE	- - Isobutene-isoprene (butyl), rubber (IIR)	40 02 31 00	
5%	VALUE	- - Other	40 02 39 00	
		<b>- Chloroprene (chlorobutadiene) rubber (CR) :</b>		
5%	VALUE	- - Latex	40 02 41 00	
5%	VALUE	- - Other	40 02 49 00	
		<b>- Acrylonitrile-butadiene rubber (NBR):</b>		
5%	VALUE	- - Latex	40 02 51 00	
5%	VALUE	- - Other	40 02 59 00	
5%	VALUE	- Isoprene rubber (IR)	40 02 60 00	
5%	VALUE	- Ethylene-propylene-non-conjugated diene rubber ( EPDM )	40 02 70 00	
5%	VALUE	- Mixtures of any product of heading 40.01 with any product of this heading	40 02 80 00	
		<b>- Other :</b>		
5%	VALUE	- - Latex	40 02 91 00	
5%	VALUE	- - Other	40 02 99 00	
5%	VALUE	<b>Reclaimed rubber in primary forms or in plates, shects or strip.</b>	40 03 00 00	40.03
5%	VALUE	<b>Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.</b>	40 04 00 00	40.04
		<b>Compounded rubber, unvulcanised, in primary furms or in plates, sheets or strip.</b>		40.05
5%	VALUE	- Compounded with carbon black or silica	40 05 10 00	
5%	VALUE	- Solutions; dispersions other than those of subheading 4005.10	40 05 20 00	
		<b>- Other :</b>		
5%	VALUE	- - Plates, sheets and strip	40 05 91 00	
5%	VALUE	- - Other	40 05 99 00	
		<b>Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.</b>		40.06
5%	VALUE	- " Camel-back " strips for retreading rubber tyres	40 06 10 00	
		<b>- Other :</b>		
5%	VALUE	- - - Tubes	40 06 90 10	
5%	VALUE	- - - Rings, discs and washers	40 06 90 20	
5%	VALUE	- - - Threads	40 06 90 30	
5%	VALUE	- - - Plates, sheets and strips	40 06 90 40	
5%	VALUE	- - - Other	40 06 90 90	
5%	VALUE	<b>Vulcanised rubber thread and cord.</b>	40 07 00 00	40.07
		<b>Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.</b>		40.08



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Of cellular rubber :</b>		
5%	VALUE	- - Plates, sheets and strip	40 08 11 00	
5%	VALUE	- - Other	40 08 19 00	
		<b>- Of non-cellular rubber :</b>		
5%	VALUE	- - Plates, sheets and strip	40 08 21 00	
5%	VALUE	- - Other	40 08 29 00	
		<b>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fxttings (for example, joints, elbows, flanges).</b>		40.09
		<b>- Not reinforced or otherwise combined with Other matrcials:</b>		
		<b>- - Without fittings:</b>		
5%	VALUE	- - - For transportation equipment	40 09 11 10	
5%	VALUE	- - - Other	40 09 11 90	
		<b>- - With fittings:</b>		
5%	VALUE	- - - For transportation equipment	40 09 12 10	
5%	VALUE	- - - Other	40 09 12 90	
		<b>- Reinforced or otherwise combined only with metal:</b>		
		<b>- - Without fittings:</b>		
5%	VALUE	- - - For transportation equipment	40 09 21 10	
5%	VALUE	- - - Other	40 09 21 90	
		<b>- - With fittings:</b>		
5%	VALUE	- - - For transportation equipment	40 09 22 10	
5%	VALUE	- - - Other	40 09 22 90	
		<b>- Reinforced or otherwise combined only with textile materials, :</b>		
		<b>- - Without fittings:</b>		
5%	VALUE	- - - For transportation equipment	40 09 31 10	
5%	VALUE	- - - Other	40 09 31 90	
		<b>- - With fittings:</b>		
5%	VALUE	- - - For transportation equipment	40 09 32 10	
5%	VALUE	- - - Other	40 09 32 90	
		<b>- Reinforced or otherwise combined with Other materials, :</b>		
		<b>- - Without fittings:</b>		
5%	VALUE	- - - For transportation equipment	40 09 41 10	
5%	VALUE	- - - Other	40 09 41 90	
		<b>- - With fittings:</b>		
5%	VALUE	- - - For transportation equipment	40 09 42 10	
5%	VALUE	- - - Other	40 09 42 90	
		<b>Conveyor or transmission belts or belting, of vulcanised rubber.</b>		40.10
		<b>- Conveyor belts or belting :</b>		
5%	VALUE	- - Reinforced only with metal	40 10 11 00	
5%	VALUE	- - Reinforced only with textile materials	40 10 12 00	
5%	VALUE	- - Other	40 10 19 00	
		<b>- Transmission belts or belting :</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	40 10 31 00	
5%	VALUE	- - 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	40 10 32 00	
5%	VALUE	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	40 10 33 00	
5%	VALUE	- - 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	40 10 34 00	
5%	VALUE	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	40 10 35 00	
5%	VALUE	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	40 10 36 00	
5%	VALUE	- - Other	40 10 39 00	
		<b>New pneumatic tyres, of rubber.</b>		40.11
5%	VALUE	- Of a kind used on motor cars (including station wagons and racing cars)	40 11 10 00	
5%	VALUE	- Of a kind used on buses or lorries	40 11 20 00	
5%	VALUE	- Of a kind used on aircraft	40 11 30 00	
5%	VALUE	- Of a kind used on motorcycles	40 11 40 00	
5%	VALUE	- Of a kind used on bicycles	40 11 50 00	
5%	VALUE	- Of a kind used on agricultural or forestry vehicles and machines	40 11 70 00	
5%	VALUE	- Of a kind used on construction, mining or industrial handling vehicles and machines	40 11 80 00	
5%	VALUE	- Other	40 11 90 00	
		<b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber.</b>		40.12
		<b>- Retreaded tyres:</b>		
<b>PROHIBITED</b> ممنوع استيراد		- - Of kind used on motor cars (including station wagons and racing cars)	40 12 11 00	
<b>PROHIBITED</b> ممنوع استيراد		- - Of a kind used on buses or lorries	40 12 12 00	
<b>PROHIBITED</b> ممنوع استيراد		- - Of a kind used on buses aircraft	40 12 13 00	
<b>PROHIBITED</b> ممنوع استيراد		- - Other	40 12 19 00	
<b>PROHIBITED</b> ممنوع استيراد		- Used pneumatic tyres	40 12 20 00	
5%	VALUE	- Other	40 12 90 00	
		<b>Inner tubes, of rubber.</b>		40.13
5%	VALUE	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	40 13 10 00	
5%	VALUE	- Of a kind used on bicycles	40 13 20 00	
5%	VALUE	- Other	40 13 90 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.</b>		<b>40.14</b>
5%	VALUE	- Sheath contraceptives	40 14 10 00	
		<b>- Other :</b>		
5%	VALUE	- - - Cannulas, ice-bags, syringes, hot-water bags,, droppers, droppers' hands, finger-stalls and oxygen bags	40 14 90 10	
5%	VALUE	- - - Teats (nursing nipples)	40 14 90 20	
5%	VALUE	- - - Other	40 14 90 90	
		<b>Articles of apparel and clothing accessories (including gloves, mittens and mitts) for all purposes, of vulcanised rubber other than hard rubber.</b>		<b>40.15</b>
		<b>- Gloves, mittens and mitts:</b>		
5%	VALUE	- - Surgical	40 15 11 00	
		<b>- - Other :</b>		
5%	VALUE	- - - For fire extinguishing	40 15 19 10	
5%	VALUE	- - - For other use	40 15 19 90	
		<b>- Other :</b>		
5%	VALUE	- - - For divers and firemen	40 15 90 10	
5%	VALUE	- - - Apparel & clothing accessories for surgeons & radiologists	40 15 90 20	
5%	VALUE	- - - Belts	40 15 90 30	
5%	VALUE	- - - Coats, overcoats, aprons, corsets, bibs children's pants and the like	40 15 90 40	
5%	VALUE	- - - Other	40 15 90 90	
		<b>Other articles of vulcanised rubber other than hard rubber.</b>		<b>40.16</b>
5%	VALUE	- Of Cellular rubber	40 16 10 00	
		<b>- Other :</b>		
5%	VALUE	- - Floor coverings and mats	40 16 91 00	
5%	VALUE	- - Erasers	40 16 92 00	
5%	VALUE	- - Gaskets, washers and other seals	40 16 93 00	
5%	VALUE	- - Boat or dock fenders, whether or not inflatable	40 16 94 00	
		<b>- - Other inflatable articles :</b>		
5%	VALUE	- - - Pneumatic mattresses, pillows & cushions	40 16 95 10	
5%	VALUE	- - - Other	40 16 95 90	
		<b>- - Other :</b>		
5%	VALUE	- - - Patches, for repairing tire & inner tubes	40 16 99 10	
5%	VALUE	- - - Letters, numbers and the like for stamps	40 16 99 20	
5%	VALUE	- - - Parts for railways, tramways and locomotives	40 16 99 30	
5%	VALUE	- - - Parts of motor vehicles of heading Nos. 87.01 to 87.05	40 16 99 40	
5%	VALUE	- - - Parts of motor vehicles of heading 87.10	40 16 99 50	
5%	VALUE	- - - Other	40 16 99 90	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.</b>		<b>40.17</b>
<b>5%</b>	<b>VALUE</b>	- - - Powder, waste and scrap	<b>40 17 00 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Compressors for medical syringes	<b>40 17 00 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Sanitary wares for bathrooms and the like	<b>40 17 00 30</b>	
<b>5%</b>	<b>VALUE</b>	- - - Drums and washbowls	<b>40 17 00 40</b>	
<b>5%</b>	<b>VALUE</b>	- - - Stoppers	<b>40 17 00 50</b>	
<b>5%</b>	<b>VALUE</b>	- - - Rings and gaskets of non-cellular hardened rubber	<b>40 17 00 60</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>40 17 00 90</b>	

### 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

2 - (A) Headings 41.04 a 41.06 do not cover hides and skins which have undergone a tanning ( including pre - tanning) process which is reversible (n<sup>o</sup>sheadings 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Raw hides and skins of bovine or equine animais (fresh, or salted, dried, limed, pickled or oterwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.</b>		<b>VALUE</b>
<b>5%</b>	<b>VALUE</b>	- Whole hides and skins unsplite, 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	<b>41 01 20 00</b>	
<b>5%</b>	<b>VALUE</b>	- Whole hides and skins, of a weight exceeding 16 kg	<b>41 01 50 00</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Other, including bends and bellies	41 01 90 00	
		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.		41.02
5%	VALUE	- With wool on	41 02 10 00	
		- Without wool on :		
5%	VALUE	- - Pickled	41 02 21 00	
5%	VALUE	- - Other	41 02 29 00	
		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.		41.03
5%	VALUE	- Of reptiles	41 03 20 00	
special goods سلع خاصة		- Of swine.	41 03 30 00	
5%	VALUE	- Other	41 03 90 00	
		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.		41.04
		- In the wet stat (including wet-blue):		
5%	VALUE	- - Full grains, unsplit; grain splits	41 04 11 00	
5%	VALUE	- - Other	41 04 19 00	
		- In the dry state (crust) :		
5%	VALUE	- - Full grains, unsplit; grain splits	41 04 41 00	
5%	VALUE	- - Other	41 04 49 00	
		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.		41.05
5%	VALUE	- In the wet stat (including wet-blue)	41 05 10 00	
5%	VALUE	- In the dey state (crust)	41 05 30 00	
		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.		41.06
		- Of goats or kids :		
5%	VALUE	- - In the wet state (including wet-blue)	41 06 21 00	
5%	VALUE	- - In the dry state (crust)	41 06 22 00	
		- Of swine :		
special goods سلع خاصة		- - In the wet state (including wet-blue)	41 06 31 00	
special goods سلع خاصة		- - In the dry state (crust)	41 06 32 00	
5%	VALUE	- Of reptiles	41 06 40 00	
		- Other :		
5%	VALUE	- - In the wet state (including wet-blue)	41 06 91 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - In the dry state (crust)	41 06 92 00	
		<b>Leather further prepared after tanning or crusting, including parchment- dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.</b>		<b>41.07</b>
		<b>- Whole hides and skins :</b>		
5%	VALUE	- - Full grains, unsplit	41 07 11 00	
5%	VALUE	- - Grain splits	41 07 12 00	
5%	VALUE	- - Other	41 07 19 00	
		<b>- Other, including sides :</b>		
5%	VALUE	- - Full grains, unsplit	41 07 91 00	
5%	VALUE	- - Grain splits	41 07 92 00	
5%	VALUE	- - Other	41 07 99 00	
		<b>Deleted</b>		<b>41.08</b>
		<b>Deleted</b>		<b>41.09</b>
		<b>Deleted</b>		<b>41.10</b>
		<b>Deleted</b>		<b>41.11</b>
5%	VALUE	<b>Leather further prepared after tanning or crusting, including parchment- dressed leather, of sheep or lamb, without on, whether or not split, other than of heading 41.14.</b>	<b>41 12 00 00</b>	<b>41.12</b>
		<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.</b>		<b>41.13</b>
5%	VALUE	- Of goats or kids	41 13 10 00	
<b>special goods</b> سلع خاصة		- Of swine	41 13 20 00	
5%	VALUE	- Of reptiles	41 13 30 00	
5%	VALUE	- Other	41 13 90 00	
		<b>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metalised leather.</b>		<b>41.14</b>
5%	VALUE	- Chamois (including combination chamois) leather	41 14 10 00	
5%	VALUE	- Patent leather and patent laminated leather; metallised leather.	41 14 20 00	
		<b>Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not sust, powder and flour.</b>		<b>41.15</b>
5%	VALUE	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	41 15 10 00	
5%	VALUE	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	41 15 20 00	

#### Chapter 42

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

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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**Notes :**

**1- for the purposes of this Chapter, the term "lether " includes chamois ( including combination chamois ) leather, patent leather, patent laminated leather and metallised leather.**

1.- This Chapter does not cover :

- (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
- (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts.), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (hcading No. 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 buckhs, 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);
- (1) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (m) Buttons press-fasteners, snap-fasteners, press-studs, button moulds or other patts of these articles, button blanks, of heading 96.06.

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

(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 aive the articlca their essential character. If. on the other hand.

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

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags dog coats and the like), of any material.	42 01 00 00	42.01

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		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 , 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.		42.02
		- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :		
		- - With outer surface of leather, of composition leather or of patent leather:		
5%	VALUE	- - - Trunks and suitcases	42 02 11 10	
5%	VALUE	- - - Briefcases	42 02 11 20	
5%	VALUE	- - - School satchels	42 02 11 30	
5%	VALUE	- - - Other	42 02 11 90	
		- - With outer surface of plastics or of textile materials :		
5%	VALUE	- - - Trunks and suitcases	42 02 12 10	
5%	VALUE	- - - Briefcases	42 02 12 20	
5%	VALUE	- - - School satchels	42 02 12 30	
5%	VALUE	- - - Other	42 02 12 90	
		- - Other :		
5%	VALUE	- - - With outer surface of wood	42 02 19 10	
5%	VALUE	- - - With outer surface of iron	42 02 19 20	
5%	VALUE	- - - Other	42 02 19 90	
		- Handbags, whether or not with shoulder strap, including those without handle :		
5%	VALUE	- - With outer surface of leather, of composition leather or of patent leather	42 02 21 00	
5%	VALUE	- - With outer surface of plastic sheeting or of textile materials	42 02 22 00	
5%	VALUE	- - Other	42 02 29 00	
		- Articles of a kind normally carried in the pocket or in the handbag :		
5%	VALUE	- - With outer surface of leather, of composition leather or of patent leather	42 02 31 00	
5%	VALUE	- - With outer surface of plastic sheeting or of textile materials	42 02 32 00	
5%	VALUE	- - Other	42 02 39 00	
		- Other :		
5%	VALUE	- - With outer surface of leather, of composition leather or of patent leather	42 02 91 00	
5%	VALUE	- - With outer surface of plastic sheeting or of textile materials	42 02 92 00	
5%	VALUE	- - Other	42 02 99 00	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Articles of apparel and clothing accessories, of leather or of composition leather.</b>		<b>42.03</b>
<b>5%</b>	<b>VALUE</b>	- Articles of apparel	<b>42 03 10 00</b>	
		<b>- Gloves, mittens and mitts :</b>		
<b>5%</b>	<b>VALUE</b>	- - Specially designed for use in sports	<b>42 03 21 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>42 03 29 00</b>	
<b>5%</b>	<b>VALUE</b>	- Belts and bandoliers	<b>42 03 30 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other clothing accessories	<b>42 03 40 00</b>	
		<b>Deleted</b>		<b>42.04</b>
		<b>Other articles of leather or of composition leather.</b>		<b>42.05</b>
<b>5%</b>	<b>VALUE</b>	- - - Chamois leather made especially for car wipers	<b>42 05 00 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Unstuffed pouffe cases	<b>42 05 00 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Shoelaces of leather	<b>42 05 00 30</b>	
<b>5%</b>	<b>VALUE</b>	- - - Desk pads of leather or covered with leather	<b>42 05 00 40</b>	
<b>5%</b>	<b>VALUE</b>	- - - Waterskins and envelopes other ornamented articles not being similar to those specified in heading 42.02	<b>42 05 00 50</b>	
<b>5%</b>	<b>VALUE</b>	- - - Parts of straps, buckles, locks and frames, leather	<b>42 05 00 60</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>42 05 00 90</b>	
<b>5%</b>	<b>VALUE</b>	<b>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.</b>	<b>42 06 00 00</b>	<b>42.06</b>

### 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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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 ).

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>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.</b>		<b>43.01</b>
5%	VALUE	- Of mink, whole, with or without head, tail or paws	43 01 10 00	
5%	VALUE	- 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	43 01 30 00	
5%	VALUE	- Of fox, whole, with or without head, tail or paws	43 01 60 00	
5%	VALUE	- Other furskins, whole, with or without head, tail or paws	43 01 80 00	
5%	VALUE	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	43 01 90 00	
		<b>Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.</b>		<b>43.02</b>
		<b>- Whole skins, with or without head, tail or paws, not assembled :</b>		
5%	VALUE	- - Of mink	43 02 11 00	
5%	VALUE	- - Other	43 02 19 00	
5%	VALUE	- Heads, tails, paws and Other pieces or cuttings, not assembled	43 02 20 00	
5%	VALUE	- Whole skins and pieces or cuttings thereof, assembled	43 02 30 00	
		<b>Articles of apparel, clothing accessories and other articles of furskin.</b>		<b>43.03</b>
		<b>- Articles of apparel and clothing accessories:</b>		
5%	VALUE	- - - Men's stoles of furskin	43 03 10 10	
5%	VALUE	- - - Other	43 03 10 90	
5%	VALUE	- Other	43 03 90 00	
		<b>Artificial fur and articles thereof.</b>		<b>43.04</b>
5%	VALUE	- - - Artifical fur in the form of pieces	43 04 00 10	
5%	VALUE	- - - Men's stoles of artifical fur	43 04 00 20	
5%	VALUE	- - - Other	43 04 00 90	

#### Section IX

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

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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## Chapter 44

### Wood and articles of wood; wood charcoal

#### Notes.

1.- This Chapter does not cover :

(a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11 );

(b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading No. 14.01 );

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

(d) Activated charcoal (heading 38.02);

(e) Articles of heading 42.02;

(f) Goods of Chapter 46;

(g) Footwear or parts thereof of Chapter 64;

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

(i) Goods of heading 68.08;

(k) Imitation jewellery of heading 71.17;

(l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);

(m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);

(n) Parts of firearms (heading 93.05)

(o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

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

“(q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or

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

2.- In this Chapter, the expression " densified wood " means wood which has been subjected to chemical or physical treatment (being in the case of layers bonded together treatment in excess of that needed to ensure a good bond), and which has

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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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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

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.</b>		<b>44.01</b>
		<b>- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:</b>		
<b>Free</b>	<b>VALUE</b>	- - Coniferous	<b>44 01 11 00</b>	
<b>Free</b>	<b>VALUE</b>	- - Non-Coniferous	<b>44 01 12 00</b>	
		<b>- Wood in chips or particles :</b>		
<b>5%</b>	<b>VALUE</b>	- - Coniferous	<b>44 01 21 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Non-Coniferous	<b>44 01 22 00</b>	
		<b>- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:</b>		
<b>5%</b>	<b>VALUE</b>	- - Wood pellets	<b>44 01 31 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>44 01 39 00</b>	
<b>5%</b>	<b>VALUE</b>	- Sawdust and wood waste and scrap, not agglomerated	<b>44 01 40 00</b>	
		<b>Wood charcoal (including shell or nut charcoal ), Whether or not agglomerated.</b>		<b>44.02</b>
<b>Free</b>	<b>VALUE</b>	- Of bamboo	<b>44 02 10 00</b>	
<b>Free</b>	<b>VALUE</b>	- Other	<b>44 02 90 00</b>	
		<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>		<b>44.03</b>
		<b>-Treated with paint, stains, creosote or other prescrvativcs :</b>		
		<b>- - Coniferous</b>		
<b>5%</b>	<b>VALUE</b>	- - - Telegraph, telephone or electrical power transmission poles	<b>44 03 11 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>44 03 11 90</b>	
		<b>- - Non-Coniferous</b>		
<b>5%</b>	<b>VALUE</b>	- - - Telegraph, telephone or electrical power transmission poles	<b>44 03 12 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>44 03 12 90</b>	
		- Other, coniferous		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		- - Of pine (coniferous ) cross-section of which is 15 cm or more		
5%	VALUE	- - - Telegraph, telephone or electrical power transmission poles	44 03 21 10	
5%	VALUE	- - - Other	44 03 21 90	
		- - Of other pine (coniferous):		
5%	VALUE	- - - Telegraph, telephone or electrical power transmission poles	44 03 22 10	
5%	VALUE	- - - Other	44 03 22 90	
		-- Of fir (Abies spp.) and spruce (Picea spp.), of which any cross-sectional dimension is 15 cm or more:		
5%	VALUE	- - - Telegraph, telephone or electrical power transmission poles	44 03 23 10	
5%	VALUE	- - - Other	44 03 23 90	
		-- Of fir (Abies spp.) and spruce (Picea spp.), other		
5%	VALUE	- - - Telegraph, telephone or electrical power transmission poles	44 03 24 10	
5%	VALUE	- - - Other	44 03 24 90	
5%	VALUE	- - - Telegraph, telephone or electrical power transmission poles	44 03 25 10	
5%	VALUE	- - - Other	44 03 25 90	
		- - Other:		
5%	VALUE	- - - Telegraph, telephone or electrical power transmission poles	44 03 26 10	
5%	VALUE	- - - Other	44 03 26 90	
		- Other. Of tropical wood:		
		-- Dark Red Meranti, Light Red Meranti and Meranti Bakau :		
5%	VALUE	- - - Telegraph, telephone or electrical power transmission poles	44 03 41 20	
5%	VALUE	- - - Other	44 03 41 90	
		- - Other :		
5%	VALUE	- - - Telegraph, telephone or electrical power transmission poles	44 03 49 20	
5%	VALUE	- - - Other	44 03 49 90	
		- Other :		
		-- Of oak (Quercus spp.):		
5%	VALUE	- - - Telegraph, telephone or electrical transmission poles	44 03 91 20	
5%	VALUE	- - - Other	44 03 91 90	
5%	VALUE	-- Of beech (Fagus spp.), of which any cross-sectional dimension is 15 cm or more	44 03 93 00	
5%	VALUE	-- Of beech (Fagus spp.), other	44 03 94 00	
5%	VALUE	-- Of birch (Betula spp.), of which any cross-sectional dimension is 15 cm or more	44 03 95 00	
5%	VALUE	-- Of birch (Betula spp.), other	44 03 96 00	
5%	VALUE	-- Of poplar and aspen (Populus spp.)	44 03 97 00	
5%	VALUE	-- Of eucalyptus (Eucalyptus spp.).	44 03 98 00	
		- - Other :		
5%	VALUE	- - - Telegraph, telephone or electrical power transmission poles	44 03 99 20	
5%	VALUE	- - - Other	44 03 99 90	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.</b>		<b>44.04</b>
		<b>- Coniferous :</b>		
5%	VALUE	- - - Hoopwood of wood, used in the manufacture of barrel hoops and hurdles	44 04 10 10	
5%	VALUE	- - - Split poles used as supports in horticulture and agriculture, for fencing or in the some cases as celiling,or roofing laths	44 04 10 20	
5%	VALUE	- - - wooden sticks, roughly trimmed but not turned, bent or otherwise worked, for the manufacture of walking-sticks, and handles for tools, etc.	44 04 10 30	
5%	VALUE	- - - Pointed piles, pickets and stakes, whether or not peeled or impregnted with presevative, but not sawn lengthwise	44 04 10 40	
5%	VALUE	- - - Chipwood, for the manufacture of chip-baskets, sieves, matches boxes,..etc.	44 04 10 50	
5%	VALUE	- - - Other	44 04 10 90	
		<b>- Non-coniferous :</b>		
5%	VALUE	- - - Hoopwood for barrel starves and paritions	44 04 20 10	
5%	VALUE	- - - Split poles used as supports in horticulture and agriculture, for fencing or in the some cases as celiling, or roofing laths	44 04 20 20	
5%	VALUE	- - - Wooden sticks, roughly trimmed but not turned, bent or otherwise worked, for the manufacture of walking-sticks, and handles for tools, etc.	44 04 20 30	
5%	VALUE	- - - Pointed piles, pickets and stakes, whetheror not peeled or impregnted with presevative, but not sawn lengthwise	44 04 20 40	
5%	VALUE	- - - Chipwood, for the manufacture of chip-baskets, sieves, match boxes,..etc.	44 04 20 50	
5%	VALUE	- - - Other	44 04 20 90	
		<b>Wood wool; wood flour .</b>		<b>44.05</b>
5%	VALUE	- - - Wood wool	44 05 00 10	
5%	VALUE	- - - Wood flour	44 05 00 20	
		<b>Railway or tramway sleepers (cross-ties) of wood.</b>		<b>44.06</b>
		<b>- Not impregnated :</b>		
5%	VALUE	-- Coniferous	44 06 11 00	
5%	VALUE	-- Non- coniferous	44 06 12 00	
		- Other		
5%	VALUE	-- Coniferous	44 06 91 00	
5%	VALUE	-- Non-Coniferous	44 06 92 00	
		<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded orend-jointed, of a thickness exceeding 6 mm.</b>		<b>44.07</b>
		<b>- Coniferous :</b>		
		<b>-- Of pine (coniferous):</b>		
5%	VALUE	- - - Planed	44 07 11 10	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - End-jointed	44 07 11 20	
5%	VALUE	- - - Other	44 07 11 90	
		<b>-- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>):</b>		
5%	VALUE	- - - Planed	44 07 12 10	
5%	VALUE	- - - End-jointed	44 07 12 20	
5%	VALUE	- - - Other	44 07 12 90	
		<b>- - Other:</b>		
5%	VALUE	- - - Planed	44 07 19 10	
5%	VALUE	- - - End-jointed	44 07 19 20	
5%	VALUE	- - - Other	44 07 19 90	
		- Of tropical wood:		
5%	VALUE	- - Mahogany ( <i>Swietenia spp.</i> )	44 07 21 00	
5%	VALUE	- - Virlla, Imbuia and Balsa	44 07 22 00	
		<b>- - Dark Red Miranti, Light Red Miranti and Meranti Bakau:</b>		
5%	VALUE	- - - Planed	44 07 25 10	
5%	VALUE	- - - End-jointed	44 07 25 20	
5%	VALUE	- - - Other	44 07 25 90	
		<b>- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan :</b>		
5%	VALUE	- - - Planed	44 07 26 10	
5%	VALUE	- - - End-jointed	44 07 26 20	
5%	VALUE	- - - Other	44 07 26 90	
5%	VALUE	- - Sapelli	44 07 27 00	
5%	VALUE	- - Iroko	44 07 28 00	
5%	VALUE	- - Other	44 07 29 00	
		<b>- Other :</b>		
		<b>- - Of oak (<i>Quercus spp.</i>):</b>		
5%	VALUE	- - - Planed	44 07 91 10	
5%	VALUE	- - - End-jointed	44 07 91 20	
5%	VALUE	- - - Other	44 07 91 90	
		<b>- - Of beech (<i>Fagus spp.</i>):</b>		
5%	VALUE	- - - Planed	44 07 92 10	
5%	VALUE	- - - End-jointed	44 07 92 20	
5%	VALUE	- - - Other	44 07 92 90	
5%	VALUE	- - Of maple ( <i>Acer spp.</i> )	44 07 93 00	
5%	VALUE	- - Of cherry ( <i>Prunus spp.</i> )	44 07 94 00	
5%	VALUE	- - Of ash ( <i>Fraxinus spp.</i> )	44 07 95 00	
5%	VALUE	<b>-- Of birch (<i>Betula spp.</i>)</b>	44 07 96 00	
5%	VALUE	<b>-- Of poplar and aspen (<i>Populus spp.</i>).</b>	44 07 97 00	
		<b>- - Other:</b>		
5%	VALUE	- - - Planed	44 07 99 10	
5%	VALUE	- - - End-jointed	44 07 99 20	
5%	VALUE	- - - Other	44 07 99 90	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Sheets for veneering (including thoes obtained by slicing laminated wood), for plywood pr for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planded, spliced, of a thickness not exceeding 6 mm.</b>		<b>44.08</b>
		<b>- Coniferous :</b>		
5%	VALUE	- - - Planed	44 08 10 10	
5%	VALUE	- - - End-jointed	44 08 10 20	
5%	VALUE	- - - Other	44 08 10 90	
		<b>- Of trpical wood:</b>		
		<b>- - Dark Red Meranti, Light Red Meranti and Meranti Bakau :</b>		
5%	VALUE	- - - Planed	44 08 31 10	
5%	VALUE	- - - End-jointed	44 08 31 20	
5%	VALUE	- - - Other	44 08 31 90	
		<b>- - Other :</b>		
5%	VALUE	- - - Planed	44 08 39 10	
5%	VALUE	- - - Orend-jointed	44 08 39 20	
5%	VALUE	- - - Other	44 08 39 90	
		<b>- Other :</b>		
5%	VALUE	- - - Planed	44 08 90 10	
5%	VALUE	- - - End-jointed	44 08 90 20	
5%	VALUE	- - - Other	44 08 90 90	
		<b>Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not pland, sanded or end- jointed.</b>		<b>44.09</b>
		<b>- Coniferous :</b>		
5%	VALUE	- - - Tongued wood	44 09 10 10	
5%	VALUE	- - - Chamfered wood	44 09 10 20	
5%	VALUE	- - - Planed panels with rounded edges	44 09 10 30	
5%	VALUE	- - - V-jointed wood (wood Tongued and grooved with Chamfered edges)	44 09 10 40	
5%	VALUE	- - -Tongued or grooved wood for ceilings	44 09 10 50	
5%	VALUE	- - - Moulded wood (also known as mouldings or beadings),such as are usedfor the manufacture of picture frames, decoration of walls furniture, doors and other carpentry of joinery	44 09 10 60	
5%	VALUE	- - - Rounded woods,in form of sticks of round section, of akind used in the manufacture of match splints,footwear, wooden sun-blinds (pinoleum blinds),...etc.	44 09 10 70	
5%	VALUE	- - - Other	44 09 10 90	
		<b>- Non-coniferous :</b>		
		<b>- - Of bamboo:</b>		



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Moulded wood (also known as mouldings or beadings), used for the manufacture of picture frames, decoration of walls furniture, doors and other carpentry or joinery works	44 09 21 10	
5%	VALUE	- - - Other	44 09 21 90	
5%	VALUE	-- Of tropical wood	44 09 22 00	
		- - Other:		
5%	VALUE	- - - Moulded wood (also known as mouldings or beadings), used for the manufacture of picture frames, decoration of walls furniture, doors and other carpentry or joinery works	44 09 29 10	
5%	VALUE	- - - Other	44 09 29 90	
		<b>Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or ligneous materials, whether or not agglomerated with resins or other organic binding substances.</b>		44.10
		- Of wood:		
5%	VALUE	- - Particle board	44 10 11 00	
5%	VALUE	- - Oriented strand board (OSB)	44 10 12 00	
5%	VALUE	- - Other	44 10 19 00	
5%	VALUE	- Other	44 10 90 00	
		<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>		44.11
		- Medium density fibreboard (MDF):		
5%	VALUE	- - Of a thickness not exceeding 5 mm	44 11 12 00	
5%	VALUE	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	44 11 13 00	
5%	VALUE	- - Of a thickness exceeding 9 mm	44 11 14 00	
		- Other:		
5%	VALUE	- - Of a density exceeding 0.8 g/cm <sup>3</sup>	44 11 92 00	
5%	VALUE	- - Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	44 11 93 00	
5%	VALUE	- - Of a density exceeding 0.5 g/cm <sup>3</sup>	44 11 94 00	
		<b>Plywood, veneered panels and similar laminated wood.</b>		44.12
5%	VALUE	- Of bamboo	44 12 10 00	
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		
5%	VALUE	-- With at least one outer ply of tropical wood	44 12 31 00	
5%	VALUE	-- Other, with at least one outer ply of non-coniferous wood of the species alder ( <i>Alnus</i> spp.), ash ( <i>Fraxinus</i> spp.), beech ( <i>Fagus</i> spp.), birch ( <i>Betula</i> spp.), cherry ( <i>Prunus</i> spp.), chestnut ( <i>Castanea</i> spp.), elm ( <i>Ulmus</i> spp.), eucalyptus ( <i>Eucalyptus</i> spp.), hickory ( <i>Carya</i> spp.), horse chestnut ( <i>Aesculus</i> spp.), lime ( <i>Tilia</i> spp.), maple ( <i>Acer</i> spp.), oak ( <i>Quercus</i> spp.), plane tree ( <i>Platanus</i> spp.), poplar and aspen ( <i>Populus</i> spp.), robinia ( <i>Robinia</i> spp.), tulipwood ( <i>Liriodendron</i> spp.) or walnut ( <i>Juglans</i> spp.)	44 12 33 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	44 12 34 00	
5%	VALUE	- - Other	44 12 39 00	
		- Other:		
5%	VALUE	- - Blockboard, laminboard and battenboard	44 12 94 00	
5%	VALUE	- - Other	44 12 99 00	
5%	VALUE	Densified wood, in blocks, plates, strips or profile shapes.	44 13 00 00	44.13
5%	VALUE	Wooden frames for paintings, photographs, mirrors or similar objects.	44 14 00 00	44.14
		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.		44.15
		- Cases, boxes, crates, drums and similar packings; cable-drums :		
5%	VALUE	- - - Cases and boxes and small boxes for packing and transport purposes	44 15 10 10	
5%	VALUE	- - - Empty match boxes, whether or not having a striking surface	44 15 10 20	
5%	VALUE	- - - Cable drums	44 15 10 40	
5%	VALUE	- - - Other	44 15 10 90	
5%	VALUE	- Pallets, box pallets and other load boards; pallet collars	44 15 20 00	
5%	VALUE	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	44 16 00 00	44.16
		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood .		44.17
5%	VALUE	- - -Tools, in which the working part is of wood	44 17 00 10	
5%	VALUE	- - - Tool bodies	44 17 00 20	
5%	VALUE	- - - Handles, for tools	44 17 00 30	
5%	VALUE	- - - Broom and brush bodies	44 17 00 40	
5%	VALUE	- - - Broom and brush handles	44 17 00 50	
5%	VALUE	- - - Shoe lasts for the manufacture of footwear or used for preserving the shape	44 17 00 60	
5%	VALUE	- - - Other	44 17 00 90	
		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.		44.18
5%	VALUE	- Windows, French-windows and their frames	44 18 10 00	
5%	VALUE	- Doors and their frames and thresholds	44 18 20 00	
5%	VALUE	- Shuttering for concrete constructional work	44 18 40 00	
5%	VALUE	- Shingles and shakes	44 18 50 00	
5%	VALUE	- Posts and beams	44 18 60 00	
		- Assembled flooring panels :		
5%	VALUE	-- Of bamboo or with at least the top layer (wear layer) of bamboo	44 18 73 00	
5%	VALUE	-- Other, for mosaic floors	44 18 74 00	
5%	VALUE	-- Other, multilayer	44 18 75 00	
5%	VALUE	- - Other	44 18 79 00	
		- Other :		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	-- Of bamboo	44 18 91 00	
		- - Other :		
5%	VALUE	- - - Handrails for staircases	44 18 99 10	
5%	VALUE	- - - Panels with frames of cellular wood , whether or not covered with sheets of base metals	44 18 99 20	
5%	VALUE	- - - Other	44 18 99 90	
		<b>Tableware and kitchenware, of wood:</b>		<b>44.19</b>
		-- Of bamboo		
5%	VALUE	-- Bread boards, chopping boards and similar boards	44 19 11 00	
5%	VALUE	-- Chopsticks	44 19 12 00	
5%	VALUE	-- Other	44 19 19 00	
5%	VALUE	- Other	44 19 90 00	
		<b>Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.</b>		<b>44.20</b>
5%	VALUE	- Statuettes and other ornaments, of wood	44 20 10 00	
		- Other :		
5%	VALUE	- - - Small cases and boxes of lacquered wood ; cases and boxes for knives, cutlery, scientific apparatus, etc.; pocket boxes; lettre cases, needle work boxes; tobacco jars and sweetmeat boxes,.. etc.	44 20 90 10	
5%	VALUE	- - - Articles of wooden furniture,Other then those of chapter 94, (clothes bruch hangers,letter trays for office use, ashtrays . . . etc.)	44 20 90 20	
5%	VALUE	- - - Rosaries	44 20 90 30	
5%	VALUE	- - - Censers	44 20 90 40	
5%	VALUE	- - - Other	44 20 90 90	
		<b>Other articles of wood.</b>		<b>44.21</b>
5%	VALUE	- Clothes hangers	44 21 10 00	
		- Other :		
5%	VALUE	-- Of bamboo	44 21 91 00	
		- - Other :		
5%	VALUE	- - - Spools, cops, bobbins, sewing thread reels, and the like of turned wood	44 21 99 10	
5%	VALUE	- - - Articles for rural works (rabbit-hutches, hen-coops, bee-hives, cages, kennels, troughs;yokes for livestock . . etc.)	44 21 99 20	
5%	VALUE	- - - Stage (theatre) scenery	44 21 99 30	
5%	VALUE	- - - Portable ladders	44 21 99 40	
5%	VALUE	- - - Stepped platforms	44 21 99 50	
5%	VALUE	- - - Advertisement boards, signboards, road signs	44 21 99 60	
5%	VALUE	- - -Toothpicks	44 21 99 70	
5%	VALUE	- - - Screens of different types and their axles, with or without their springs	44 21 99 80	
		- - - Other :		
5%	VALUE	- - - - Washing boards <sup>187</sup> and ironing boards	44 21 99 91	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - - Clothespegs	44 21 99 92	
5%	VALUE	- - - - Paving blocks	44 21 99 93	
5%	VALUE	- - - - Processed splints for matches	44 21 99 94	
5%	VALUE	- - - - Wooden pegs or pins for footwear	44 21 99 95	
5%	VALUE	- - - - Capacity measures and scales	44 21 99 96	
5%	VALUE	- - - - Other	44 21 99 99	

#### 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).

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.</b>		<b>45.01</b>
5%	VALUE	- Natural cork, raw or simply prepared	45 01 10 00	
5%	VALUE	- Other	45 01 90 00	
		<b>Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).</b>		<b>45.02</b>
5%	VALUE	- - - Cubes and blocks for cork manufacturing	45 02 00 10	
5%	VALUE	- - - Plates, cubes and sheets for refrigeration or crops preservation	45 02 00 20	
5%	VALUE	- - - Other	45 02 00 90	
		<b>Articles of natural cork.</b>		<b>45.03</b>
5%	VALUE	- Corks and stoppers	45 03 10 00	
		<b>- Other :</b>		
5%	VALUE	- - - Floats for fishing nets	45 03 90 10	
5%	VALUE	- - - Parts for machinery and transportation equipment	45 03 90 20	
5%	VALUE	- - - Discs and rings for lining stoppers	45 03 90 30	
5%	VALUE	- - - Articles for refrigeration industry and crops preservation	45 03 90 40	
5%	VALUE	- - - Other	45 03 90 90	
		<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.</b>		<b>45.04</b>
		<b>- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs :</b>		
5%	VALUE	- - - Articles for refrigeration industry and crops preservation	45 04 10 10	
5%	VALUE	- - - Other	45 04 10 90	
		<b>- Other :</b>		
5%	VALUE	- - - Floats for fishing nets	45 04 90 10	
5%	VALUE	- - - Parts for machinery and transportation equipment	45 04 90 20	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Stoppers	45 04 90 30	
5%	VALUE	- - - Disc and ring for lining Stoppers	45 04 90 40	
5%	VALUE	- - - Other	45 04 90 90	

#### Chapter 46

#### Msnufactures 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 roducts 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).</b>		<b>46.01</b>
		<b>- Mats, matting and screens of vegetable materials:</b>		
5%	VALUE	- - Of bamboo	46 01 21 00	
5%	VALUE	- - Of rattan	46 01 22 00	
5%	VALUE	- - Other	46 01 29 00	
		<b>- Other:</b>		
5%	VALUE	- - Of bamboo	46 01 92 00	
5%	VALUE	- - Of rattan	46 01 93 00	
5%	VALUE	- - Of other vegetable materials	46 01 94 00	
5%	VALUE	- - Other	46 01 99 00	
		<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.</b>		<b>46.02</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Of vegetable materials :</b>		
<b>5%</b>	<b>VALUE</b>	- - Of bamboo	<b>46 02 11 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Of rattan	<b>46 02 12 00</b>	
		<b>- - Other:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Articles of loofah	<b>46 02 19 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>46 02 19 90</b>	
		<b>- Other:</b>		
		<b>- - - Of plastics :</b>		
<b>5%</b>	<b>VALUE</b>	- - - - Baskets	<b>46 02 90 11</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Handbags, shopping -bags and the like	<b>46 02 90 12</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Travelling-bags and boxes	<b>46 02 90 13</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Birdcages, beehives and similar articles	<b>46 02 90 14</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Fish trap	<b>46 02 90 15</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Tableware, kitchenware and other household articles	<b>46 02 90 16</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Covers for bottles	<b>46 02 90 17</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Articles of luffa, bath luffa and the like	<b>46 02 90 18</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Other	<b>46 02 90 19</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>46 02 90 90</b>	

#### 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 chemscal wood pulp having by weight an insoluble fraction of 92 % or more for scda or sulphate wood pulp or of 88 % or more for sulphite wood pulp after one hour in a caustic soda solution containsng 18 % sodium hydroxide (NaOH) at 20 C, and for sulphite wood pulp an ash content that does not exceed 0.15 % by weight.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
<b>5%</b>	<b>VALUE</b>	<b>Mechanical wood pulp.</b>	<b>47 01 00 00</b>	<b>47.01</b>
<b>5%</b>	<b>VALUE</b>	<b>Chemical wood pulp, dissolving grades.</b>	<b>47 02 00 00</b>	<b>47.02</b>
		<b>Chemical wood pulp, soda or sulphate, other than dissolving grades.</b>		<b>47.03</b>
		<b>- Unbleached :</b>		
<b>5%</b>	<b>VALUE</b>	- - Coniferous	<b>47 03 11 00</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Non-coniferous	47 03 19 00	
		- Semi-bleached or bleached :		
5%	VALUE	- - Coniferous	47 03 21 00	
5%	VALUE	- - Non-coniferous	47 03 29 00	
		<b>Chemical wood pulp, sulphite, other then dissolving grades.</b>		47.04
		- Unbleached :		
5%	VALUE	- - Coniferous	47 04 11 00	
5%	VALUE	- - Non-coniferous	47 04 19 00	
		- Semi-bleached or bleached :		
5%	VALUE	- - Coniferous	47 04 21 00	
5%	VALUE	- - Non-coniferous	47 04 29 00	
5%	VALUE	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</b>	47 05 00 00	47.05
		<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</b>		47.06
5%	VALUE	- Cotton linters pulp	47 06 10 00	
5%	VALUE	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	47 06 20 00	
5%	VALUE	- Other, of bamboo	47 06 30 00	
		- Other :		
5%	VALUE	- - Mechanical	47 06 91 00	
5%	VALUE	- - Chemical	47 06 92 00	
5%	VALUE	- - Obtained by a combination of mechanical and chemical processes	47 06 93 00	
		<b>Recovered (waste and scrap) paper or paperboard.</b>		47.07
5%	VALUE	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	47 07 10 00	
5%	VALUE	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	47 07 20 00	
5%	VALUE	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	47 07 30 00	
		- Other, including unsorted waste and scrap:		
5%	VALUE	- - - Old news papers	47 07 90 10	
5%	VALUE	- - - Other	47 07 90 90	

#### Chapter 48

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

##### Notes.

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

2- This Chapter does not cover :

(a) Articles of Chapter 30;

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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(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

(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

(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; or

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

(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 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 4.- In this Chapter the expression " newsprint " means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf ( 1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>.

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

For paper or paperboard weighing not more than 150 g/m<sup>2</sup> :

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

1. Weighing not more than 80 g/m<sup>2</sup>, or



DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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2. Coloured throughout the mass; or

(b) Containing more than 8 % ash, and

1. Weighing not more than 80 g/m<sup>2</sup>, or

2. Coloured throughout the mass; or

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

(d) Containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 kPa. m<sup>2</sup>/g; or

(e) Containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa m<sup>2</sup>/g.

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

(a) Coloured throughout the mass; or

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

1. A caliper of 225 micrometres (microns) or less, or

2. A caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3 %; or

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

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

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

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

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

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

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

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

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

(i) Grained embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;

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

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

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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(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 wall coverings, are to be classified within 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 within 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/m<sup>2</sup> and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Minimum Mullen bursting strength ( مولن ) المقاومة الدنيا للإنفلاق ( مولن )	Weight الوزن بالغرام g / m <sup>2</sup> جم / م <sup>2</sup>
393	115
417	125
637	200
824	300
961	400

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

(a) Having a Mullen burst index of not less than 3.7 kPa m<sup>2</sup>/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.

(b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

الحد الأدنى للانقطاع بالشد K M Minimum tensile KN / M	Weight الوزن
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DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
اتجاه الآلة اضافة الى الاتجاه التقاطعي Machine direction plus cross direction	اتجاه معاكس Cross direction	اتجاه الآلة اضافة الى الاتجاه التقاطعي Machine direction plus cross direction	g / m 2	جم / م 2
6	1.9	1,510	60	
7.2	2.3	1,790	70	
8.3	2.8	2,070	80	
10.6	3.7	2,635	100	
12.3	4.4	3,060	115	

3 - For the purposes of suheading 4805.11, " semi-chemical tluting paper " means paper, in rolls of which not less than 65% by weight of the total fiber content consists to unbleached hardwood fiber obtained y a combination of mechanical and chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning ) crush resistance exeeding 1.8 newtons/g/m at 50% relative humidity, at 23C

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

5 - Subheading 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 alos

6.- For the purposes of subheading 4805.30 " sulphite wrapping paper " means machim-glazed aper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtainedc 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 exceedrng 15 g/m2 per side, on a base of which not less than 50 % by weight of the total fibre content consrsts of wood fibres obtained by a mechanical process.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	Newsprint, in rolls or sheets.	48 01 00 00	48.01

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.</b>		<b>48.02</b>
5%	VALUE	- Hand-made paper and paperboard	48 02 10 00	
5%	VALUE	- Paper and paperboard of a kind used as a base for photo- sensitive, heat-sensitive or electro-sensitive paper or paperboard	48 02 20 00	
5%	VALUE	- Wallpaper base	48 02 40 00	
		<b>- 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 :</b>		
5%	VALUE	- - Weighing less than 40 g/m2	48 02 54 00	
5%	VALUE	- - Weighing 40 g/m2 or more but not more than 150 g/m2 , in rolls	48 02 55 00	
5%	VALUE	- - Weighing 40 g/m2 pr more but not more than 150 g/m2, in sheets with one sid not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	48 02 56 00	
5%	VALUE	- - Other, weighing 40 g/m2 or more but more than 150 g/m2	48 02 57 00	
5%	VALUE	- - Weighing more than 150 g/m2	48 02 58 00	
		<b>- 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 :</b>		
5%	VALUE	- - In rolls	48 02 61 00	
5%	VALUE	- - In sheets with one side not exceeding 435 mmmm and the other sid not exceeding 297 mm in the unfolded state	48 02 62 00	
5%	VALUE	- - Other	48 02 69 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.</b>		<b>48.03</b>
<b>5%</b>	<b>VALUE</b>	- - Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes,	<b>48 03 00 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>48 03 00 90</b>	
		<b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03 .</b>		<b>48.04</b>
		<b>- Kraftliner :</b>		
<b>5%</b>	<b>VALUE</b>	- - Unbleached	<b>48 04 11 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>48 04 19 00</b>	
		<b>- Sack kraft paper :</b>		
<b>5%</b>	<b>VALUE</b>	- - Unbleached	<b>48 04 21 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>48 04 29 00</b>	
		<b>- Other kraft paper and paperboard weighing 150 g/m<sup>2</sup> or less :</b>		
<b>5%</b>	<b>VALUE</b>	- - Unbleached	<b>48 04 31 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>48 04 39 00</b>	
		<b>- Other kraft paper and paperboard weighing more than 150 g/m<sup>2</sup> but less than 225 g/m<sup>2</sup> :</b>		
<b>5%</b>	<b>VALUE</b>	- - Unbleached	<b>48 04 41 00</b>	
<b>5%</b>	<b>VALUE</b>	- - 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	<b>48 04 42 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>48 04 49 00</b>	
		<b>- Other kraft paper and paperboard weighing 225 g/m<sup>2</sup> or more :</b>		
<b>5%</b>	<b>VALUE</b>	- - Unbleached	<b>48 04 51 00</b>	
<b>5%</b>	<b>VALUE</b>	- - 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	<b>48 04 52 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>48 04 59 00</b>	
		<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Nute 2 to this Chapter.</b>		<b>48.05</b>
		<b>- Fluting paper:</b>		
<b>5%</b>	<b>VALUE</b>	- - Semi-chemical fluting paper	<b>48 05 11 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Straw fluing paper	<b>48 05 12 00</b>	
		<b>- - Other:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Fluting paper of recycled liner board weighing 150 g/m <sup>2</sup> Or less	<b>48 05 19 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Fluting paper of recycled liner board weighing more than 150 g/m <sup>2</sup>	<b>48 05 19 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>48 05 19 90</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- T estiner (recyled liner board) :</b>		
5%	VALUE	- - Weighing 150 g/m2 or less	48 05 24 00	
5%	VALUE	- - Weighing more than 150 g/m2	48 05 25 00	
5%	VALUE	- Sulphite wrapping paper	48 05 30 00	
5%	VALUE	- Filter paper and paperboard	48 05 40 00	
5%	VALUE	- Felt paper and paperboard	48 05 50 00	
		<b>- Other:</b>		
5%	VALUE	- - Weighing 150 g/m2 or less	48 05 91 00	
5%	VALUE	- - Weighing morethan 150 g/m2 but less 225 g/m2	48 05 92 00	
5%	VALUE	- - Weiging 225 g/m2 or more.	48 05 93 00	
		<b>Vegetable parchment, greaseproof papers, tracing papen and glassine and other glazed transparent or translucent papers, in rolls or sheets.</b>		48.06
5%	VALUE	- Vegetable parchment	48 06 10 00	
5%	VALUE	- Greaseproof papers	48 06 20 00	
5%	VALUE	- Tracing papers	48 06 30 00	
5%	VALUE	- Glassine and Other glazed transparent or translucent papers	48 06 40 00	
5%	VALUE	<b>Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets .</b>	48 07 00 00	48.07
		<b>Paper and paperboard, corrugated (with or withuut glued flat surface sheets), creped, crinkled, emhossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.</b>		48.08
5%	VALUE	- Corrugated paper and papcrboard, whether or not perforated	48 08 10 00	
5%	VALUE	- kraft paper, creped or crinkled, whether or not embossed or perforated	48 08 40 00	
5%	VALUE	- Other	48 08 90 00	
		<b>Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.</b>		48.09
5%	VALUE	- Self-copy paper	48 09 20 00	
5%	VALUE	- Other	48 09 90 00	
		<b>Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.</b>		48.10

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chem- mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :</b>		
5%	VALUE	- - In rolls	48 10 13 00	
5%	VALUE	- - In sheets with one side not exceeding 435 mmmm and the other sid not exceeding 297 mm in the unfolded state	48 10 14 00	
5%	VALUE	- - Other	48 10 19 00	
		<b>- 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:</b>		
5%	VALUE	- - Light-weight coated paper	48 10 22 00	
5%	VALUE	- - Other	48 10 29 00	
		<b>- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :</b>		
5%	VALUE	- - 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 l 50 g/m2 or less	48 10 31 00	
5%	VALUE	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m2	48 10 32 00	
5%	VALUE	- - Other	48 10 39 00	
		<b>- Other paper and paperboard :</b>		
5%	VALUE	- - Multi-ply	48 10 92 00	
5%	VALUE	- - Other	48 10 99 00	
		<b>Paper, paperboard, cellulose wadding and webs of cellulose,fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.</b>		48.11
5%	VALUE	- Tarred, bituminised or asphalted paper and paperboard	48 11 10 00	
		<b>- Gummed or adhesive paper and paperboard :</b>		
		<b>- - Self-adhesive:</b>		
5%	VALUE	- - - In rolls or tapes of a width not exceeding 36 cm	48 11 41 10	
5%	VALUE	- - - Other	48 11 41 90	
5%	VALUE	- - Other	48 11 49 00	
		<b>- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :</b>		
5%	VALUE	- - Bleached, weighing more than 150 g/m2	48 11 51 00	
5%	VALUE	- - Other	48 11 59 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	48 11 60 00	
5%	VALUE	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	48 11 90 00	
5%	VALUE	<b>Filter blocks, slabs and plates, of paper pulp.</b>	48 12 00 00	48.12
		<b>Cigarette paper, whether or not cut to size or In the form of booklets or tubes.</b>		48.13
5%	VALUE	- In the form of booklets or tubes	48 13 10 00	
5%	VALUE	- In rolls of a width not exceeding 5 cm	48 13 20 00	
5%	VALUE	- Other	48 13 90 00	
		<b>Wallpaper and similar wall coverings; window transparencies of paper.</b>		48.14
5%	VALUE	- 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	48 14 20 00	
5%	VALUE	- Other	48 14 90 00	
		<b>Deleted</b>		48.15
		<b>Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.</b>		48.16
5%	VALUE	- Self-copy paper	48 16 20 00	
5%	VALUE	- Other	48 16 90 00	
		<b>Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.</b>		48.17
5%	VALUE	- Envelopes	48 17 10 00	
5%	VALUE	- Letter cards, plain postcards and correspondence cards	48 17 20 00	
5%	VALUE	- Boxes, pouches, wallets and Writing compendiums, of paper or paperboard, containing an assortment of paper stationery	48 17 30 00	
		<b>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pump, paper, cellulose wadding or webs of cellulose fibres.</b>		48.18
5%	VALUE	- Toilet paper	48 18 10 00	
5%	VALUE	- Handkerchiefs, cleansing or facial tissues and towels	48 18 20 00	
		<b>- Tablecloths and serviettes :</b>		
5%	VALUE	- - - Tablecloths	48 18 30 10	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Other	48 18 30 90	
5%	VALUE	- Articles of apparel and Clothing accessories	48 18 50 00	
5%	VALUE	- Other	48 18 90 00	
		<b>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.</b>		48.19
		<b>- Cartons, Boxes and cases, of corrugated paper or paperboard:</b>		
5%	VALUE	- - - For perfumes, Jewelry and gifts	48 19 10 10	
5%	VALUE	- - - Other	48 19 10 90	
		<b>- Folding cartons, boxes and cases, of non-corrugated paper or paperboard:</b>		
5%	VALUE	- - - For perfumes, Jewelry and gifts	48 19 20 10	
5%	VALUE	- - - Other	48 19 20 90	
5%	VALUE	- Sacks and bags, having a base of a width of 40 cm or more	48 19 30 00	
5%	VALUE	- Other Sacks and bags, including cones	48 19 40 00	
5%	VALUE	- Other packing containers, including record sleeves	48 19 50 00	
5%	VALUE	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	48 19 60 00	
		<b>Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.</b>		48.20
5%	VALUE	- Registers, account books, Note books, order books, receipt books, Letter pads, memorandum pads, diaries and similar articles	48 20 10 00	
5%	VALUE	- Exercise books	48 20 20 00	
		<b>- Binders (Other than book covers), folders and file covers :</b>		
5%	VALUE	- - - With metal fittings	48 20 30 10	
5%	VALUE	- - - Of other kinds	48 20 30 90	
5%	VALUE	- Manifold business forms and interleaved carbon sats	48 20 40 00	
5%	VALUE	- Albums for samples or for collections	48 20 50 00	
5%	VALUE	- Other	48 20 90 00	
		<b>Paper or paperboard lables of all kinds, whether or not printed.</b>		48.21
5%	VALUE	- Printed	48 21 10 00	
5%	VALUE	- Other	48 21 90 00	
		<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</b>		48.22

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Of a kind used for winding textile Yarn	48 22 10 00	
5%	VALUE	- Other	48 22 90 00	
		<b>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.</b>		48.23
5%	VALUE	- Filter paper and paperboard	48 23 20 00	
5%	VALUE	- Rolls, sheets and dials, printed for Self-recording apparatus	48 23 40 00	
		<b>- Trays, dishes, Plates, cups and the like, of paper or paperboard:</b>		
5%	VALUE	- - Of bamboo	48 23 61 00	
5%	VALUE	- - Other	48 23 69 00	
		<b>- Moulded or pressed articles of paper pulp:</b>		
5%	VALUE	- - - Moulded Plates used for packing eggs	48 23 70 10	
5%	VALUE	- - - Other	48 23 70 90	
		<b>- Other :</b>		
5%	VALUE	- - - paper for packing fruits, sweets and the like, cut to size	48 23 90 10	
5%	VALUE	- - - Laced paper , embroidery paper and strips thereof and paper for shelf edging	48 23 90 20	
5%	VALUE	- - - Gaskets and rings of paper	48 23 90 30	
5%	VALUE	- - - Angles and hinges for stamps and photographs, strips for picture edging and reinforcement angles for suit-cases	48 23 90 40	
5%	VALUE	- - - Tailoring patterns	48 23 90 50	
5%	VALUE	- - - Perforated cards for jacquard and the like	48 23 90 60	
5%	VALUE	- - - Textile spinning cans ; flat shaped cards for winding yarn , etc	48 23 90 70	
5%	VALUE	- - - artificial guts of waterproofing paper for sausages	48 23 90 80	
		<b>- - - Other :</b>		
5%	VALUE	- - - - Hand fans	48 23 90 91	
5%	VALUE	- - - - Paper wool for wrapping	48 23 90 92	
5%	VALUE	- - - - Paper strips, whether or not folded or coated, for plaiting or other uses	48 23 90 93	
0%	VALUE	- - - - Computer form paper	48 23 90 94	
5%	VALUE	- - - - Other	48 23 90 99	

#### Chapter 49

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

#### Notes.

I .- 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.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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2.- For the purposes of Chapter 49, the term " printed " also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine. embossed, photographed, photocopied , thermocopied or typewritten.

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

4.- heading 49.01 also covers :

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

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

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

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

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

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

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>		<b>49.01</b>
		<b>- in single sheets, whether or not folded :</b>		
<b>Free</b>	<b>VALUE</b>	- - - Serially numbered card containing questions, answers or other educational information	<b>49 01 10 10</b>	
<b>Free</b>	<b>VALUE</b>	- - - Other	<b>49 01 10 90</b>	
		<b>- Other :</b>		
<b>Free</b>	<b>VALUE</b>	- - Dictionaries and encyclopaedias, and serial instalments thereof	<b>49 01 91 00</b>	
		<b>- - Other :</b>		
<b>Free</b>	<b>VALUE</b>	<b>- - -Scientific, technical, literary, religious or government books, booklets and pamphlets, designed for reading of any kind, printed :</b>		
<b>Free</b>	<b>VALUE</b>	- - - - Holy Quran	<b>49 01 99 11</b>	
<b>Free</b>	<b>VALUE</b>	- - - - Other	<b>49 01 99 19</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	- - - Books,booklets and pamphlets printed in Braille technique for the blind or shorthand	49 01 99 20	
Free	VALUE	- - - School and collegiate books	49 01 99 30	
Free	VALUE	- - - Indexes for museums and public libraries and annual directories	49 01 99 40	
Free	VALUE	- - - illustrated books for children in which pictures are not the main character	49 01 99 50	
Free	VALUE	- - - Newspapers, journals and periodicals with paperboard covering, sets of newspapers,,journals or periodicals combined in a single cover, whether or not containing advertising material	49 01 99 60	
Free	VALUE	- - - Other	49 01 99 90	
		<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</b>		<b>49.02</b>
		<b>- Appearing at least four times a week :</b>		
Free	VALUE	- - - News papers	49 02 10 10	
Free	VALUE	- - - Journals	49 02 10 20	
Free	VALUE	- - - Other	49 02 10 90	
		<b>- Other :</b>		
Free	VALUE	- - - News papers	49 02 90 10	
Free	VALUE	- - - Journals	49 02 90 20	
Free	VALUE	- - - Periodicals	49 02 90 30	
Free	VALUE	- - - Other	49 02 90 90	
		<b>Children's picture, drawing or colouring books.</b>		<b>49.03</b>
Free	VALUE	- - - Drawing and colouring books for children	49 03 00 10	
Free	VALUE	- - - Children's pictures	49 03 00 20	
Free	VALUE	- - - Other	49 03 00 90	
5%	VALUE	<b>Music, printed or in manuscript, whether or not bound or illustrated.</b>	49 04 00 00	<b>49.04</b>
		<b>Maps and hydrographic or similar charts of all kinds,including atlases, wall maps, topographical plans and globes, printed.</b>		<b>49.05</b>
Free	VALUE	- Globes	49 05 10 00	
		<b>- Other :</b>		
Free	VALUE	- - In book form	49 05 91 00	
Free	VALUE	- - Other	49 05 99 00	
5%	VALUE	<b>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.</b>	49 06 00 00	<b>49.06</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>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 certificated and similar documents of title.</b>		<b>49.07</b>
		<b>--- Unused postage stamps of current or new issue in the country in which they have, or will have, a recognised face value :</b>		
<b>Free</b>	<b>VALUE</b>	---- Postage stamps	<b>49 07 00 11</b>	
<b>Free</b>	<b>VALUE</b>	---- Revenue stamps	<b>49 07 00 12</b>	
<b>Free</b>	<b>VALUE</b>	---- Other stamps	<b>49 07 00 19</b>	
<b>Free</b>	<b>VALUE</b>	--- Paper cards or envelops impressed with unused postage	<b>49 07 00 20</b>	
<b>Free</b>		<b>--- Banknotes :</b>		
<b>Free</b>	<b>VALUE</b>	---- Banknotes in circulation	<b>49 07 00 31</b>	
<b>Free</b>	<b>VALUE</b>	---- Banknotes not yet in legal circulation	<b>49 07 00 32</b>	
<b>Free</b>	<b>VALUE</b>	--- Travelers cheques	<b>49 07 00 40</b>	
<b>Free</b>	<b>VALUE</b>	--- Certified cheques	<b>49 07 00 50</b>	
<b>Free</b>	<b>VALUE</b>	--- Stock, share or bond certificates and similar documents of title,numbered and signed	<b>49 07 00 60</b>	
<b>Free</b>	<b>VALUE</b>	--- Stock,share or bond certificates and similar documents, as printed matter intended for use	<b>49 07 00 70</b>	
<b>Free</b>	<b>VALUE</b>	--- Cheque books	<b>49 07 00 80</b>	
<b>Free</b>	<b>VALUE</b>	--- Other	<b>49 07 00 90</b>	
		<b>Transfers (decalcomanias).</b>		<b>49.08</b>
<b>5%</b>	<b>VALUE</b>	- Transfers (decalcomanias), Vitrifiable	<b>49 08 10 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other	<b>49 08 90 00</b>	
		<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.</b>		<b>49.09</b>
<b>5%</b>	<b>VALUE</b>	--- Postcards	<b>49 09 00 10</b>	
<b>5%</b>	<b>VALUE</b>	--- Greeting and similar cards	<b>49 09 00 20</b>	
<b>5%</b>	<b>VALUE</b>	<b>Calendars of any kind,printed,including calender blocks.</b>	<b>49 10 00 00</b>	<b>49.10</b>
		<b>Other printed matter, including printed pictures and photographs.</b>		<b>49.11</b>
		<b>- Trade advertising material, Commercial catalogues and the like :</b>		
<b>5%</b>	<b>VALUE</b>	---Trade advertising material	<b>49 11 10 10</b>	
<b>5%</b>	<b>VALUE</b>	--- Commercial catalogues and the like	<b>49 11 10 90</b>	
		<b>- Other :</b>		
		<b>-- Pictures, designs and Photographs :</b>		
<b>5%</b>	<b>VALUE</b>	--- Photographs, whether or not printed, of tourist scenes or landscaping	<b>49 11 91 10</b>	
<b>5%</b>	<b>VALUE</b>	--- Other	<b>49 11 91 90</b>	
		<b>-- Other:</b>		
<b>5%</b>	<b>VALUE</b>	--- Printed mounts for calendars, whether or not illustrated	<b>49 11 99 10</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Instructional boards for anatomy, botany and zoology	49 11 99 20	
5%	VALUE	- - - Tickets for parties, festivals, modes of transport and the like	49 11 99 30	
5%	VALUE	- - - Other	49 11 99 90	

### Section XI

### TEXTILES AND TEXTILE ARTICLES

#### Notes.

I .- This Section does not cover :

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

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

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

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

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

(f) Sensitised textiles of headings 37.01 to 37.04;

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

(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 and typewriter ribbons); sanitary towels (pads) and tampons, napkins (

(v) Articles of Chapter 97.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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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

(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 exception 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;

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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(c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;

(d) Metallized 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.

(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;



DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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(b) Dressed for use as sewing thread; and

(c) With a final " Z " twist.

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

Single yarn of nylon or other polyamides, or of polyesters . . . . 60 cN/tex

Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters . . . . .  
53 cN/tex

Single, multiple (folded) or cabled yarn of viscose rayon . . . . 27 cN/tex.

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

(a) Cut otherwise than into squares or rectangles;

(b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters,

(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

(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

(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

(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 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.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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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 heading Nos. 61.01 to 61.14 and heading Nos. 62.01 to 62.11 .

### Subheading Notes.

I.- 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

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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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 :  
The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (e) TO (IH) 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 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;

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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(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

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	Silk-worm cocoons suitable for reeling.	50 01 00 00	50.01
5%	VALUE	Raw silk (not thrown).	50 02 00 00	50.02
5%	VALUE	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	50 03 00 00	50.03
5%	VALUE	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	50 04 00 00	50.04
5%	VALUE	Yarn spun from silk waste, not put up for retail sale.	50 05 00 00	50.05
5%	VALUE	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	50 06 00 00	50.06
		Woven fabrics of silk or of silk waste.		50.07
5%	VALUE	- Fabrics of noil Silk	50 07 10 00	
5%	VALUE	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	50 07 20 00	
5%	VALUE	- Other Fabrics	50 07 90 00	

### 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).

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		Wool, not carded or combed.		51.01
		- Greasy, including fleece-washed wool:		
5%	VALUE	- - Shorn wool	51 01 11 00	
5%	VALUE	- - Other	51 01 19 00	
		- Degreased, not carbonised :		
5%	VALUE	- - Shorn wool	51 01 21 00	
5%	VALUE	- - Other	51 01 29 00	
5%	VALUE	- Carbonised	51 01 30 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Fine or coarse animal hair, not carded or combed.</b>		<b>51.02</b>
		<b>- Fine animal hair:</b>		
5%	VALUE	- - Of Kashmir (cashmere) goats	51 02 11 00	
5%	VALUE	- - Other	51 02 19 00	
5%	VALUE	- Coarse animal hair	51 02 20 00	
		<b>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock .</b>		<b>51.03</b>
5%	VALUE	- Noils of wool or of fine animal hair	51 03 10 00	
5%	VALUE	- Other waste of wool or of fine animal hair	51 03 20 00	
5%	VALUE	- Waste of coarse animal hair	51 03 30 00	
5%	VALUE	<b>Garnetted stock of wool or of fine or coarse animal hair .</b>	51 04 00 00	<b>51.04</b>
		<b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).</b>		<b>51.05</b>
5%	VALUE	- Carded wool	51 05 10 00	
		<b>- Wool tops and other combed wool :</b>		
5%	VALUE	- - Combed wool in fragments	51 05 21 00	
5%	VALUE	- - Other	51 05 29 00	
		<b>- Fine animal hair, Carded or combed:</b>		
5%	VALUE	- - Of Kashmir (cashmere) goats	51 05 31 00	
5%	VALUE	- - Other	51 05 39 00	
5%	VALUE	- Coarse animal hair, Carded or combed	51 05 40 00	
		<b>Yarn of carded wool, not put up for retail sale.</b>		<b>51.06</b>
5%	VALUE	- Containing 85 % or more by weight of wool	51 06 10 00	
5%	VALUE	- Containing less than 85 % by weight of wool	51 06 20 00	
		<b>Yarn of combed wool, not put up for retail sale.</b>		<b>51.07</b>
5%	VALUE	- Containing 85 % or more by weight of wool	51 07 10 00	
5%	VALUE	- Containing less than 85 %by weight of wool	51 07 20 00	
		<b>Yarn of fine animal hair (carded or combed), not put up for retail sale.</b>		<b>51.08</b>
5%	VALUE	- Carded	51 08 10 00	
5%	VALUE	- Combed	51 08 20 00	
		<b>Yarn of wool or of fine animal hair, put up for retail sale.</b>		<b>51.09</b>
5%	VALUE	- Containing 85 % or more by weight of wool or of fine animal hair	51 09 10 00	
5%	VALUE	- Other	51 09 90 00	
5%	VALUE	<b>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.</b>	51 10 00 00	<b>51.10</b>
		<b>Woven fabrics of carded wool or of carded fine animal hair.</b>		<b>51.11</b>
		<b>- Containing 85 % or more by weight of wool or of fine animal hair :</b>		
		<b>- - Of a weight not exceeding 300 g/m2 :</b>		
5%	VALUE	- - - For making abayas (men's cloaks)	51 11 11 10	
5%	VALUE	- - - Other	51 11 11 90	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		- - Other :		
5%	VALUE	- - - For making abayas (men's cloaks)	51 11 19 10	
5%	VALUE	- - - Other	51 11 19 90	
		- Other, mixed mainly or solely with man-made filaments :		
5%	VALUE	- - - For making abayas (men's cloaks)	51 11 20 10	
5%	VALUE	- - - Other	51 11 20 90	
		- Other, mixed mainly or solely with man-made staple fibres :		
5%	VALUE	- - - For making abayas (men's cloaks)	51 11 30 10	
5%	VALUE	- - - Other	51 11 30 90	
		- Other :		
5%	VALUE	- - - For making abayas (men's cloaks)	51 11 90 10	
5%	VALUE	- - - Other	51 11 90 90	
		<b>Woven fabrics of combed wool or of combed fine animal hair.</b>		51.12
		- Containing 85 %r or more by weight of wool or of fine animal hair :		
		- - Of a weight not exceeding 200 g/m <sup>2</sup> :		
5%	VALUE	- - - For making abayas (men's cloaks)	51 12 11 10	
5%	VALUE	- - - Other	51 12 11 90	
		- - Other :		
5%	VALUE	- - - For making abayas (men's cloaks)	51 12 19 10	
5%	VALUE	- - - Other	51 12 19 90	
		- Other, mixed mainly or solely with man-made filaments :		
5%	VALUE	- - - For making abayas (men's cloaks)	51 12 20 10	
5%	VALUE	- - - Other	51 12 20 90	
		- Other, mixed mainly or solely with mam-made staple fibres :		
5%	VALUE	- - - For making abayas (men's cloaks)	51 12 30 10	
5%	VALUE	- - - Other	51 12 30 90	
		- Other :		
5%	VALUE	- - - For making abayas (men's cloaks)	51 12 90 10	
5%	VALUE	- - - Other	51 12 90 90	
		<b>Woven fabrics of coarse animal hair or of horsehair.</b>		51.13
		- - - Woven fabrics of coarse animal hair :		
5%	VALUE	- - - - For making abayas (men's cloaks)	51 13 00 11	
5%	VALUE	- - - - Other	51 13 00 19	
5%	VALUE	- - - Woven fabrics of horsehair	51 13 00 20	

## 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	<b>Cotton, not carded or combed.</b>	52 01 00 00	52.01
		<b>Cotton waste (including yarn waste and garnetted stock).</b>		52.02
5%	VALUE	- Yarn waste (including thread waste)	52 02 10 00	
		<b>- Other :</b>		
5%	VALUE	- - Garnetted stock	52 02 91 00	
5%	VALUE	- - Other	52 02 99 00	
5%	VALUE	<b>Cotton, carded or combed.</b>	52 03 00 00	52.03
		<b>Cotton sewing thread, whether or not put up for retail sale.</b>		52.04
		<b>- Not put up for retail sale :</b>		
5%	VALUE	- - Containing 85 % or more by weight of cotton	52 04 11 00	
5%	VALUE	- - Other	52 04 19 00	
5%	VALUE	- Put up for retail sale	52 04 20 00	
		<b>Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.</b>		52.05
		<b>- Single yarn, of uncombed fibres :</b>		
5%	VALUE	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	52 05 11 00	
5%	VALUE	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	52 05 12 00	
5%	VALUE	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	52 05 13 00	
5%	VALUE	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	52 05 14 00	
5%	VALUE	- - Measuring less than 125 decitex (exceeding 80 metric number)	52 05 15 00	
		<b>- Single yarn, of combed fibres :</b>		
5%	VALUE	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	52 05 21 00	
5%	VALUE	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	52 05 22 00	
5%	VALUE	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	52 05 23 00	
5%	VALUE	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	52 05 24 00	
5%	VALUE	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	52 05 26 00	
5%	VALUE	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	52 05 27 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	52 05 28 00	
		<b>- Multiple (folded) or cabled yarn, of uncombed fibres :</b>		
5%	VALUE	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	52 05 31 00	
5%	VALUE	- - 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)	52 05 32 00	
5%	VALUE	- - 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)	52 05 33 00	
5%	VALUE	- - 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)	52 05 34 00	
5%	VALUE	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	52 05 35 00	
		<b>- Multiple (folded) or cabled yarn, of combed fibres :</b>		
5%	VALUE	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	52 05 41 00	
5%	VALUE	- - 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)	52 05 42 00	
5%	VALUE	- - 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)	52 05 43 00	
5%	VALUE	- - 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)	52 05 44 00	
5%	VALUE	- - 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)	52 05 46 00	
5%	VALUE	- - 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)	52 05 47 00	
5%	VALUE	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	52 05 48 00	
		<b>Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale .</b>		52.06
		<b>- Single yarn, of uncombed fibres :</b>		
5%	VALUE	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	52 06 11 00	
5%	VALUE	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	52 06 12 00	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	52 06 13 00	
5%	VALUE	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	52 06 14 00	
5%	VALUE	- - Measuring less than 125 decitex (exceeding 80 metric number)	52 06 15 00	
		<b>- Single yarn, of combed fibres :</b>		
5%	VALUE	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	52 06 21 00	
5%	VALUE	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	52 06 22 00	
5%	VALUE	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	52 06 23 00	
5%	VALUE	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	52 06 24 00	
5%	VALUE	- - Measuring less than 125 decitex (exceeding 80 metric number)	52 06 25 00	
		<b>- Multiple (folded) or cabled yarn, of uncombed fibres :</b>		
5%	VALUE	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	52 06 31 00	
5%	VALUE	- - 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)	52 06 32 00	
5%	VALUE	- - 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)	52 06 33 00	
5%	VALUE	- - 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)	52 06 34 00	
5%	VALUE	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	52 06 35 00	
		<b>- Multiple (folded) or cabled yarn, of combed fibres :</b>		
5%	VALUE	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	52 06 41 00	
5%	VALUE	- - 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)	52 06 42 00	
5%	VALUE	- - 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)	52 06 43 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Measuring per single yarn less than 192.3 1 decilx but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	52 06 44 00	
5%	VALUE	- - Measuring per single yarn less than 125 decitex (exccding 80 metric number per single yarn)	52 06 45 00	
		<b>Cotton yarn (other than sewing thread) put up for retil sale.</b>		52.07
5%	VALUE	- Containing 85 % or more by weight of cotton	52 07 10 00	
5%	VALUE	- Other	52 07 90 00	
		<b>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m2 .</b>		52.08
		<b>- Unbleached :</b>		
5%	VALUE	- - Plain weave, weighing Not more than 100 g/m2	52 08 11 00	
5%	VALUE	- - Plain weave, weighing more than 100 g/m2	52 08 12 00	
5%	VALUE	- - 3-thread or 4-thread twill, including cross twill	52 08 13 00	
5%	VALUE	- - Other fabrics	52 08 19 00	
		<b>- Bleached :</b>		
5%	VALUE	- - Plain weave, weighing Not more than 100 g/m2	52 08 21 00	
5%	VALUE	- - Plain weave, weighing more than 100 g/m2	52 08 22 00	
5%	VALUE	- - 3-thread or 4-thread twill, including cross twill	52 08 23 00	
5%	VALUE	- - Other fabrics	52 08 29 00	
		<b>- Dyed :</b>		
5%	VALUE	- - Plain weave, weighing not more than 100 g/m2	52 08 31 00	
5%	VALUE	- - Plain weave, weighing more than 100 g/m2	52 08 32 00	
5%	VALUE	- - 3-thread or 4-thread twill, including cross twill	52 08 33 00	
5%	VALUE	- - Other fabrics	52 08 39 00	
		<b>- Of yarns of different colours :</b>		
5%	VALUE	- - Plain weave, weighing not more than 100 g/m2	52 08 41 00	
5%	VALUE	- - Plain weave, weighing more than 100 g/m2	52 08 42 00	
5%	VALUE	- - 3-thread or 4-thread twill, including cross twill	52 08 43 00	
5%	VALUE	- - Other fabrics	52 08 49 00	
		<b>- Printed :</b>		
5%	VALUE	- - Plain weave, weighing not more than 100 g/m2	52 08 51 00	
5%	VALUE	- - Plain weave, weighing more than 100 g/m2	52 08 52 00	
5%	VALUE	- - Other fabrics	52 08 59 00	
		<b>Woven fabrics of cotton, containing 85 % or moree by weight of cotton, weighing more than 200 g/m2 .</b>		52.09
		<b>- Unbleached :</b>		
5%	VALUE	- - Plain weave	52 09 11 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - 3-thread or 4-thread twill, including cross twill	52 09 12 00	
5%	VALUE	- - Other fabrics	52 09 19 00	
		- <b>Bleached :</b>		
5%	VALUE	- - Plain weave	52 09 21 00	
5%	VALUE	- - 3-thread or 4-thread twill, including cross twill	52 09 22 00	
5%	VALUE	- - Other fabrics	52 09 29 00	
		- <b>Dyed :</b>		
5%	VALUE	- - Plain weave	52 09 31 00	
5%	VALUE	- - 3-thread or 4-thread twill, including cross twill	52 09 32 00	
5%	VALUE	- - Other fabrics	52 09 39 00	
		- <b>Of yarns of different colours :</b>		
5%	VALUE	- - Plain weave	52 09 41 00	
5%	VALUE	- - Denim	52 09 42 00	
5%	VALUE	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	52 09 43 00	
5%	VALUE	- - Other fabrics	52 09 49 00	
		- <b>Printed :</b>		
5%	VALUE	- - Plain weave	52 09 51 00	
5%	VALUE	- - 3-thread or 4-thread twill, including cross twill	52 09 52 00	
5%	VALUE	- - Other fabrics	52 09 59 00	
		<b>Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres,weighing not more than 200 g/m2.</b>		52.10
		- <b>Unbleached :</b>		
5%	VALUE	- - Plain weave	52 10 11 00	
5%	VALUE	- - Other fabrics	52 10 19 00	
		- <b>Bleached :</b>		
5%	VALUE	- - Plain weave	52 10 21 00	
5%	VALUE	- - Other fabrics	52 10 29 00	
		- <b>Dyed :</b>		
5%	VALUE	- - Plain weave	52 10 31 00	
5%	VALUE	- - 3-thread or 4-thread twill, including cross twill	52 10 32 00	
5%	VALUE	- - Other fabrics	52 10 39 00	
		- <b>Of yarns of different colours :</b>		
5%	VALUE	- - Plain weave	52 10 41 00	
5%	VALUE	- - Other fabrics	52 10 49 00	
		- <b>Printed :</b>		
5%	VALUE	- - Plain weave	52 10 51 00	
5%	VALUE	- - Other fabrics	52 10 59 00	
		<b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup> .</b>		52.11
		- <b>Unbleached:</b>		
5%	VALUE	- - Plain weave	52 11 11 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - 3-thread or 4-thread twill, including cross twill	52 11 12 00	
5%	VALUE	- - Other fabrics	52 11 19 00	
5%	VALUE	- Bleached	52 11 20 00	
		<b>- Dyed:</b>		
5%	VALUE	- - Plain weave	52 11 31 00	
5%	VALUE	- - 3-thread or 4-thread twill, including cross twill	52 11 32 00	
5%	VALUE	- - Other fabrics	52 11 39 00	
		<b>- Of yarns of different colours:</b>		
5%	VALUE	- - Plain weave	52 11 41 00	
5%	VALUE	- - Denim	52 11 42 00	
5%	VALUE	- - Of 3-thread or 4-thread twill, including cross twill	52 11 43 00	
5%	VALUE	- - Other fabrics	52 11 49 00	
		<b>- Printed:</b>		
5%	VALUE	- - Plain weave	52 11 51 00	
5%	VALUE	- - 3-thread or 4-thread twill, including cross twill	52 11 52 00	
5%	VALUE	- - Other fabrics	52 11 59 00	
		<b>Other woven fabrics of cotton.</b>		<b>52.12</b>
		<b>- Weighing not more than 200 g/m2 :</b>		
5%	VALUE	- - Unbleached	52 12 11 00	
5%	VALUE	- - Bleached	52 12 12 00	
5%	VALUE	- - Dyed	52 12 13 00	
5%	VALUE	- - Of yarn s of different colours	52 12 14 00	
5%	VALUE	- - Printed	52 12 15 00	
		<b>- Weighing more than 200 g/m2:</b>		
5%	VALUE	- - Unbleached	52 12 21 00	
5%	VALUE	- - Bleached	52 12 22 00	
5%	VALUE	- - Dyed	52 12 23 00	
5%	VALUE	- - Of yarns of different colours	52 12 24 00	
5%	VALUE	- - Printed	52 12 25 00	

### Chapter 53

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

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).</b>		<b>53.01</b>
5%	VALUE	- Flax, raw or retted	53 01 10 00	
		<b>- Flax, broken, scutched, hackled or otherwise processed, but not spun:</b>		
5%	VALUE	- - Broken or scutched	53 01 21 00	
5%	VALUE	- - Other	53 01 29 00	
5%	VALUE	- Flax tow and waste	53 01 30 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock) .</b>		<b>53.02</b>
5%	VALUE	- True hemp, raw or retted	53 02 10 00	
5%	VALUE	- Other	53 02 90 00	
		<b>Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).</b>		<b>53.03</b>
5%	VALUE	- Jute and Other textile bast fibres, raw or retted	53 03 10 00	
5%	VALUE	- Other	53 03 90 00	
		<b>Deleted</b>		<b>53.04</b>
5%	VALUE	<b>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 stuck) .</b>	53 05 00 00	<b>53.05</b>
		<b>Flax yarn.</b>		<b>53.06</b>
5%	VALUE	- Single	53 06 10 00	
5%	VALUE	- Multiple (folded) or cabled	53 06 20 00	
		<b>Yarn of jute or of other textile bast fibres of heading 53.03.</b>		<b>53.07</b>
5%	VALUE	- Single	53 07 10 00	
5%	VALUE	- Multiple (folded) or cabled	53 07 20 00	
		<b>Yarn of other vegetable textile fibres; paper yarn.</b>		<b>53.08</b>
5%	VALUE	- Coir Yarn	53 08 10 00	
5%	VALUE	- True hemp yarn	53 08 20 00	
5%	VALUE	- Other	53 08 90 00	
		<b>Woven fabrics of flax.</b>		<b>53.09</b>
		<b>- Containing 85 % or more by weight of flax :</b>		
5%	VALUE	- - Unbleached or Bleached	53 09 11 00	
5%	VALUE	- - Other	53 09 19 00	
		<b>- Containing less than 85 % by weight of flax :</b>		
5%	VALUE	- - Unbleached or Bleached	53 09 21 00	
5%	VALUE	- - Other	53 09 29 00	
		<b>Woven fabrics of jute or of other textile bast fibres of heading 53.03.</b>		<b>53.10</b>
5%	VALUE	- Unbleached	53 10 10 00	
5%	VALUE	- Other	53 10 90 00	
5%	VALUE	<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.</b>	53 11 00 00	<b>53.11</b>

#### Chaptes 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 ftbres and filaments of organic polymers produced by manufacturing processes, either :

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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(a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly (vinyl alcohol) prepared by the hydrolysis of

(b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein

The terms " synthetic " and " artiacial ", used in relation to fibres, mean : synthetic : fibres as dctincd 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 mcanyngs 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Sewing thread of man-made filaments, whether or not put up for retail sale.</b>		<b>54.01</b>
		<b>- Of synthetic filaments :</b>		
<b>5%</b>	<b>VALUE</b>	- - - Put up for or retail sale	<b>54 01 10 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>54 01 10 90</b>	
		<b>- Of artificial filaments :</b>		
<b>5%</b>	<b>VALUE</b>	- - - Put up for or retail sale	<b>54 01 20 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>54 01 20 90</b>	
		<b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.</b>		<b>54.02</b>
		<b>- High tenacity yarn of nylon or other polyamides, whether or not textured :</b>		
<b>5%</b>	<b>VALUE</b>	- - Of aramids	<b>54 02 11 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>54 02 19 00</b>	
<b>5%</b>	<b>VALUE</b>	- High tenacity yarn of polyesters, whether or not textured:	<b>54 02 20 00</b>	
		<b>- Textured yarn :</b>		
<b>5%</b>	<b>VALUE</b>	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	<b>54 02 31 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	<b>54 02 32 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Of polyesters	<b>54 02 33 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Of polypropylene	<b>54 02 34 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>54 02 39 00</b>	
		<b>- Other yarn, single, with a twist not exceeding 50 turns per metre :</b>		
<b>5%</b>	<b>VALUE</b>	- - Elastomeric	<b>54 02 44 00</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Other, of nylon or other polyamides	54 02 45 00	
5%	VALUE	- - Other, of polyesters, partially oriented	54 02 46 00	
5%	VALUE	- - Other, of polyesters	54 02 47 00	
5%	VALUE	- - Other, of polypropylene	54 02 48 00	
5%	VALUE	- - Other	54 02 49 00	
		<b>- Other yarn, single, with a twist exceeding 50 turns per metre :</b>		
5%	VALUE	- - Of nylon or Other polyamides	54 02 51 00	
5%	VALUE	- - Of polyesters	54 02 52 00	
5%	VALUE	- - of polypropylene	54 02 53 00	
5%	VALUE	- - Other	54 02 59 00	
		<b>- Other yarn, multiple (folded) or cabled :</b>		
5%	VALUE	- - Of nylon or Other polyamides	54 02 61 00	
5%	VALUE	- - Of polyesters	54 02 62 00	
5%	VALUE	- - of polypropylene	54 02 63 00	
5%	VALUE	- - Other	54 02 69 00	
		<b>Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.</b>		<b>54.03</b>
5%	VALUE	- High tenacity Yarn of viscose rayon	54 03 10 00	
		<b>- Other yarn, single :</b>		
5%	VALUE	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	54 03 31 00	
5%	VALUE	- - Of viscose rayon, with a twist exceeding 120 turns per metre	54 03 32 00	
5%	VALUE	- - Of cellulose acetate	54 03 33 00	
5%	VALUE	- - Other	54 03 39 00	
		<b>- Other yarn, multiple (folded) or cabled :</b>		
5%	VALUE	- - Of viscose rayon	54 03 41 00	
5%	VALUE	- - Of cellulose acetate	54 03 42 00	
5%	VALUE	- - Other	54 03 49 00	
		<b>Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.</b>		<b>54.04</b>
		<b>- Monofilament:</b>		
5%	VALUE	- - Elastomeric	54 04 11 00	
5%	VALUE	- - Other, of polypropylene	54 04 12 00	
5%	VALUE	- - Other	54 04 19 00	
5%	VALUE	- Other	54 04 90 00	
		<b>Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.</b>		<b>54.05</b>
5%	VALUE	- - - Monofilament	54 05 00 10	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Other	54 05 00 90	
5%	VALUE	<b>Man-made filament yarn (other than sewing thread), put up for retail sale.</b>	54 06 00 00	54.06
		<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04 .</b>		54.07
5%	VALUE	- Woven fabrics obtained from High tenacity Yarn of nylon or Other polyamides or of polyesters	54 07 10 00	
5%	VALUE	- Woven fabrics obtained from strip or the like	54 07 20 00	
5%	VALUE	- Fabrics specified in Note 9 to Section XI	54 07 30 00	
		<b>- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :</b>		
5%	VALUE	- - Unbleached or Bleached	54 07 41 00	
5%	VALUE	- - Dyed	54 07 42 00	
5%	VALUE	- - of yarns of different colours	54 07 43 00	
5%	VALUE	- - Printed	54 07 44 00	
		<b>- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments :</b>		
5%	VALUE	- - Unbleached or Bleached	54 07 51 00	
5%	VALUE	- - Dyed	54 07 52 00	
5%	VALUE	- - Of yarns of different colours	54 07 53 00	
5%	VALUE	- - Printed	54 07 54 00	
		<b>- Other woven fabrics, containing 85 % or more by weight of polyester filaments :</b>		
5%	VALUE	- - Containing 85 % or more by weight of non-textured polyester filaments	54 07 61 00	
5%	VALUE	- - Other	54 07 69 00	
		<b>- Other woven fabrics, containing 85 % or more by weight of synthetic filaments:</b>		
5%	VALUE	- - Unbleached or Bleached	54 07 71 00	
5%	VALUE	- - Dyed	54 07 72 00	
5%	VALUE	- - Of yarns of different colours	54 07 73 00	
5%	VALUE	- - Printed	54 07 74 00	
		<b>- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton :</b>		
5%	VALUE	- - Unbleached or Bleached	54 07 81 00	
5%	VALUE	- - Dyed	54 07 82 00	
5%	VALUE	- - of yarns of different colours	54 07 83 00	
5%	VALUE	- - Printed	54 07 84 00	
		<b>- Other woven fabrics :</b>		
5%	VALUE	- - Unbleached or Bleached	54 07 91 00	
5%	VALUE	- - Dyed	54 07 92 00	
5%	VALUE	- - Of yarns of different colours	54 07 93 00	
5%	VALUE	- - Printed	54 07 94 00	
		<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.</b>		54.08



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Woven fabrics obtained from High tenacity Yarn of viscose rayon	54 08 10 00	
		<b>- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like :</b>		
5%	VALUE	- - Unbleached or Bleached	54 08 21 00	
5%	VALUE	- - Dyed	54 08 22 00	
5%	VALUE	- - Of yarns of different colours	54 08 23 00	
5%	VALUE	- - Printed	54 08 24 00	
		<b>- Other woven fabrics :</b>		
5%	VALUE	- - Unbleached or Bleached	54 08 31 00	
5%	VALUE	- - Dyed	54 08 32 00	
5%	VALUE	- - Of yarns of different colours	54 08 33 00	
5%	VALUE	- - Printed	54 08 34 00	

### 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 within heading 55.03 or 55.04.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Synthetic filament tow.</b>		<b>55.01</b>
5%	VALUE	- Of nylon or Other polyamides	55 01 10 00	
5%	VALUE	- Of polyesters	55 01 20 00	
5%	VALUE	- Acrylic or modacrylic	55 01 30 00	
5%	VALUE	- Of polypoylene	55 01 40 00	
5%	VALUE	- Other	55 01 90 00	
		<b>Artificial filament tow.</b>		<b>55.02</b>
5%	VALUE	- Of cellulose acetate	55 02 10 00	
5%	VALUE	- Other	55 02 90 00	
		<b>Synthetic staple fibres, not carded, combed or otherwise processed for spinning.</b>		<b>55.03</b>
		<b>- Of nylon or Other polyamides:</b>		
5%	VALUE	- - Of aramids	55 03 11 00	
5%	VALUE	- - Others	55 03 19 00	
5%	VALUE	- Of polyesters	55 03 20 00	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Acrylic or modacrylic	55 03 30 00	
5%	VALUE	- Of polypropylene	55 03 40 00	
5%	VALUE	- Other	55 03 90 00	
		<b>Artificial staple fibres, not carded, combed or otherwise processed for spinning.</b>		55.04
5%	VALUE	- Of viscose rayon	55 04 10 00	
5%	VALUE	- Other	55 04 90 00	
		<b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres.</b>		55.05
5%	VALUE	- Of synthetic fibres	55 05 10 00	
5%	VALUE	- Of artificial fibres	55 05 20 00	
		<b>Synthetic staple fibres, carded, combed or otherwise processed for spinning.</b>		55.06
5%	VALUE	- Of nylon or Other polyamides	55 06 10 00	
5%	VALUE	- Of polyesters	55 06 20 00	
5%	VALUE	- Acrylic or modacrylic	55 06 30 00	
5%	VALUE	- Of polypropylene	55 06 40 00	
5%	VALUE	- Other	55 06 90 00	
5%	VALUE	<b>Artificial staple fibre.s, carded, combed or otherwise processed for spinning.</b>	55 07 00 00	55.07
		<b>Sewing thread of man-made staple fibres, whether or not put up for retail sale.</b>		55.08
		<b>- Of synthetic staple fibres :</b>		
5%	VALUE	- - - Put up for retail sale	55 08 10 10	
5%	VALUE	- - - Other	55 08 10 90	
		<b>- Of artificial staple fibres :</b>		
5%	VALUE	- - - Put up for retail sale	55 08 20 10	
5%	VALUE	- - - Other	55 08 20 90	
		<b>Yarn (other than sewing thread) of synt6etic staple Rbres, not put up for retail sale.</b>		55.09
		<b>- Containing 85 % or more by weight of staple fibres of nylon or other polyamides :</b>		
5%	VALUE	- - Single Yarn	55 09 11 00	
5%	VALUE	- - Multiple (folded) or cabled Yarn	55 09 12 00	
		<b>- Containing 85 % or more by weight of polyester staple fibres :</b>		
5%	VALUE	- - Single Yarn	55 09 21 00	
5%	VALUE	- - Multiple (folded) or cabled Yarn	55 09 22 00	
		<b>- Containing 85 % or more by weight of acrylic or modacrylic staple fibres :</b>		
5%	VALUE	- - Single Yarn	55 09 31 00	
5%	VALUE	- - Multiple (folded) or cabled Yarn	55 09 32 00	
		<b>- Other yarn, containing 85 % or more by weight of synthetic staple fibres :</b>		
5%	VALUE	- - Single Yarn	55 09 41 00	
5%	VALUE	- - Multiple (folded) or cabled Yarn	55 09 42 00	
		<b>- Other yarn, of polyester staple fibres :</b>		
5%	VALUE	- - Mixed mainly or solely with artificial staple fibres	55 09 51 00	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Mixed mainly or solely with wool or fine animal hair	55 09 52 00	
5%	VALUE	- - Mixed mainly or solely with Cotton	55 09 53 00	
5%	VALUE	- - Other	55 09 59 00	
		<b>- Other yarn, of acrylic or modacrylic staple fibres :</b>		
5%	VALUE	- - Mixed mainly or solely with wool or fine animal hair	55 09 61 00	
5%	VALUE	- - Mixed mainly or solely with Cotton	55 09 62 00	
5%	VALUE	- - Other	55 09 69 00	
		<b>- Other yarn :</b>		
5%	VALUE	- - Mixed mainly or solely with wool or fine animal hair	55 09 91 00	
5%	VALUE	- - Mixed mainly or solely with Cotton	55 09 92 00	
5%	VALUE	- - Other	55 09 99 00	
		<b>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.</b>		55.10
		<b>- Containing 85 % or more by weight of artificial staple fibres :</b>		
5%	VALUE	- - Single Yarn	55 10 11 00	
5%	VALUE	- - Multiple (folded) or cabled Yarn	55 10 12 00	
5%	VALUE	- Other Yarn, Mixed mainly or solely with wool or fine animal hair	55 10 20 00	
5%	VALUE	- Other Yarn, Mixed mainly or solely with Cotton	55 10 30 00	
5%	VALUE	- Other Yarn	55 10 90 00	
		<b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</b>		55.11
5%	VALUE	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	55 11 10 00	
5%	VALUE	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	55 11 20 00	
5%	VALUE	- Of artificial staple fibres	55 11 30 00	
		<b>Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.</b>		55.12
		<b>- Containing 85 % or more by weight of polyester staple fibres :</b>		
5%	VALUE	- - Unbleached or bleached	55 12 11 00	
5%	VALUE	- - Other	55 12 19 00	
		<b>- Containing 85 % or more by weight of acrylic or modacrylic staple fibres :</b>		
5%	VALUE	- - Unbleached or bleached	55 12 21 00	
5%	VALUE	- - Other	55 12 29 00	
		<b>- Other :</b>		
5%	VALUE	- - Unbleached or bleached	55 12 91 00	
5%	VALUE	- - Other	55 12 99 00	
		<b>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2.</b>		55.13
		<b>- Unbleached or bleached :</b>		
5%	VALUE	- - Of polyester staple fibres, Plain weave	55 13 11 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	55 13 12 00	
5%	VALUE	- - Other woven fabrics of polyester staple fibres	55 13 13 00	
5%	VALUE	- - Other woven fabrics	55 13 19 00	
		- Dyed :		
5%	VALUE	- - Of polyester staple fibres, Plain weave	55 13 21 00	
5%	VALUE	- - Other woven fabrics of polyester staple fibres	55 13 23 00	
5%	VALUE	- - Other woven fabrics	55 13 29 00	
		- Of yarns of different colours :		
5%	VALUE	- - Of polyester staple fibres, Plain weave	55 13 31 00	
5%	VALUE	- - Other woven fabrics	55 13 39 00	
		- Printed:		
5%	VALUE	- - Of polyester staple fibres, Plain weave	55 13 41 00	
5%	VALUE	- - Other woven fabrics	55 13 49 00	
		<b>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2.</b>		55.14
		- Unbleached or bleached:		
5%	VALUE	- - Of polyester staple fibres, Plain weave	55 14 11 00	
5%	VALUE	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	55 14 12 00	
5%	VALUE	- - Other woven fabrics	55 14 19 00	
		- Dyed:		
5%	VALUE	- - Of polyester staple fibres, Plain weave	55 14 21 00	
5%	VALUE	- - 3-thread or 4-thread twill. including cross twill, of polyester staple fibres	55 14 22 00	
5%	VALUE	- - Other woven fabrics of polyester staple fibres	55 14 23 00	
5%	VALUE	- - Other woven fabrics	55 14 29 00	
5%	VALUE	- Of yarns of different colours	55 14 30 00	
		- Printed:		
5%	VALUE	- - Of polyester staple fibres, Plain weave	55 14 41 00	
5%	VALUE	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	55 14 42 00	
5%	VALUE	- - Other woven fabrics of polyester staple fibres	55 14 43 00	
5%	VALUE	- - Other woven fabrics	55 14 49 00	
		<b>Other woven fabrics of synthetic staple fibres.</b>		55.15
		- Of polyester staple fibres:		
5%	VALUE	- - Mixed mainly or solely with viscose rayon staple fibres	55 15 11 00	
5%	VALUE	- - Mixed mainly or solely with Man-made filaments	55 15 12 00	
5%	VALUE	- - Mixed mainly or solely with wool or fine animal hair	55 15 13 00	
5%	VALUE	- - Other	55 15 19 00	
		- Of acrylic or modacrylic staple fibres:		
5%	VALUE	- - Mixed mainly or solely with Man-made filaments	55 15 21 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Mixed mainly or solely with wool or fine animal hair	55 15 22 00	
5%	VALUE	- - Other	55 15 29 00	
		<b>- Other woven fabrics:</b>		
5%	VALUE	- - Mixed mainly or solely with Man-made filaments	55 15 91 00	
5%	VALUE	- - Other	55 15 99 00	
		<b>Woven fabrics of artificial staple fibres.</b>		<b>55.16</b>
		<b>- Containing 85 % or more by weight of artificial staple fibres:</b>		
5%	VALUE	- - Unbleached or bleached	55 16 11 00	
5%	VALUE	- - Dyed	55 16 12 00	
5%	VALUE	- - Of yarns of different colours	55 16 13 00	
5%	VALUE	- - Printed	55 16 14 00	
		<b>- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:</b>		
5%	VALUE	- - Unbleached or Bleached	55 16 21 00	
5%	VALUE	- - Dyed	55 16 22 00	
5%	VALUE	- - Of yarns of different colours	55 16 23 00	
5%	VALUE	- - Printed	55 16 24 00	
		<b>- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:</b>		
5%	VALUE	- - Unbleached or bleached	55 16 31 00	
5%	VALUE	- - Dyed	55 16 32 00	
5%	VALUE	- - Of yarns of different colours	55 16 33 00	
5%	VALUE	- - Printed	55 16 34 00	
		<b>- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:</b>		
5%	VALUE	- - Unbleached or Bleached	55 16 41 00	
5%	VALUE	- - Dyed	55 16 42 00	
5%	VALUE	- - Of yarns of different colours	55 16 43 00	
5%	VALUE	- - Printed	55 16 44 00	
		<b>- Other:</b>		
5%	VALUE	- - Unbleached or Bleached	55 16 91 00	
5%	VALUE	- - Dyed	55 16 92 00	
5%	VALUE	- - Of yarns of different colours	55 16 93 00	
5%	VALUE	- - Printed	55 16 94 00	

## Chapter 56

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

#### Notes.

I.- 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

(b) Textile products of heading 58.11;

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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(c ) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);

(d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14); or

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

(f) Sanitary towels (pads) and tampons,napkins and napin 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 fihres 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

(b) Nonwovens, either completely embedded in plastics or rubber, or entirely cuated or covered on both sides with such materials, provided that such coating or covering can be seen with thc nakcd 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.</b>		<b>56.01</b>
		<b>- Wadding of textile materials and articles thereof:</b>		
		<b>- - Of Cotton:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Cotton buds	<b>56 01 21 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>56 01 21 90</b>	
<b>5%</b>	<b>VALUE</b>	- - Of man-made fibres	<b>56 01 22 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>56 01 29 00</b>	
<b>5%</b>	<b>VALUE</b>	- Textile flock and dust and mill neps	<b>56 01 30 00</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Felt, whether or not impregnated, coated, covered or laminated.</b>		<b>56.02</b>
5%	VALUE	- Needleloom felt and stitch-bonded fibre fabrics	56 02 10 00	
		<b>- Other felt, not impregnated, coated, covered or laminated:</b>		
5%	VALUE	- - Of wool or fine animal hair	56 02 21 00	
5%	VALUE	- - Of Other textile materials	56 02 29 00	
5%	VALUE	- Other	56 02 90 00	
		<b>Nonwovens, whether or not impregnated, coated, covered or laminated.</b>		<b>56.03</b>
		<b>- Of man-made filaments:</b>		
5%	VALUE	- - Weighing not more than 25 g/m2	56 03 11 00	
5%	VALUE	- - Weighing more than 25 g/m2 but not more than 70 g/m2	56 03 12 00	
5%	VALUE	- - Weighing more than 70 g/m2 but not more than 150 g/m2	56 03 13 00	
5%	VALUE	- - Weighing more than 150 g/m2	56 03 14 00	
		<b>- Other:</b>		
5%	VALUE	- - Weighing not more than 25 g/m2	56 03 91 00	
5%	VALUE	- - Weighing more than 25 g/m2 but not more than 70 g/m2	56 03 92 00	
5%	VALUE	- - Weighing more than 70 g/m2 but not more than 150 g/m2	56 03 93 00	
5%	VALUE	- - Weighing more than 150 g/m2	56 03 94 00	
		<b>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.</b>		<b>56.04</b>
5%	VALUE	- Rubber thread and cord, textile covered	56 04 10 00	
5%	VALUE	- Other	56 04 90 00	
5%	VALUE	<b>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.</b>	56 05 00 00	<b>56.05</b>
		<b>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.</b>		<b>56.06</b>
5%	VALUE	- - - Gimped yarn, and strip and the like	56 06 00 10	
5%	VALUE	- - - Chenille Yarn	56 06 00 20	
5%	VALUE	- - - Loop wale-Yarn	56 06 00 30	
		<b>Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.</b>		<b>56.07</b>
		<b>- Of sisal or other textile fibres of the genus Agave:</b>		
		<b>- - Binder or baler twine:</b>		
5%	VALUE	- - - Not plaited	56 07 21 10	
5%	VALUE	- - - Plaited	56 07 21 20	
		<b>- - Other:</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Not plaited	56 07 29 10	
5%	VALUE	- - - Plaited	56 07 29 20	
		- Of polyethylene or polypropylene:		
		- - Binder or baler twine:		
5%	VALUE	- - - Not plaited	56 07 41 10	
5%	VALUE	- - - Plaited	56 07 41 20	
		- - Other :		
5%	VALUE	- - - Not plaited	56 07 49 10	
5%	VALUE	- - - Plaited	56 07 49 20	
		- Of other synthetic fibres:		
5%	VALUE	- - - Not plaited	56 07 50 10	
5%	VALUE	- - - Plaited	56 07 50 20	
		- Other:		
5%	VALUE	- - - Not plaited	56 07 90 10	
		- - - Plaited :		
5%	VALUE	- - - - Of jute or of other textile bast fibres of heading 53.03	56 07 90 21	
5%	VALUE	- - - - Other	56 07 90 29	
		<b>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.</b>		56.08
		- Of man-made textile materials:		
5%	VALUE	- - Made up fishing nets	56 08 11 00	
5%	VALUE	- - Other	56 08 19 00	
5%	VALUE	- Other	56 08 90 00	
		<b>Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.</b>		56.09
5%	VALUE	- - - Shoe laces	56 09 00 10	
5%	VALUE	- - - Clotheslines	56 09 00 20	
5%	VALUE	- - - Slings	56 09 00 30	
5%	VALUE	- - - Other	56 09 00 90	

### 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Carpets and other textile floor coverings, knotted, whether or not made up.</b>		57.01
5%	VALUE	- Of wool or fine animal hair	57 01 10 00	
5%	VALUE	- Of other textile materials	57 01 90 00	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including " Kelem ", " Schumacks ", " Karamanie " and similar hand-woven rugs.</b>		<b>57.02</b>
<b>5%</b>	<b>VALUE</b>	- " Kelem ", " Schumacks ", " Karamanie " and similar hand- woven rugs	<b>57 02 10 00</b>	
<b>5%</b>	<b>VALUE</b>	- Floor coverings of coconut fibres (coir)	<b>57 02 20 00</b>	
		<b>- Other, of pile construction, not made up:</b>		
		<b>- - Of wool or fine animal hair:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Machine-made carpets	<b>57 02 31 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Rugs and the like	<b>57 02 31 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>57 02 31 90</b>	
		<b>- - Of man-made textile materials:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Carpets, rugs and moquette	<b>57 02 32 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Carpets and rugs of chenille yarns	<b>57 02 32 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>57 02 32 90</b>	
<b>5%</b>	<b>VALUE</b>	- - Of other textile materials	<b>57 02 39 00</b>	
		<b>- Other, of pile construction, made up:</b>		
		<b>- - Of wool or fine animal hair:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Machine-made carpets	<b>57 02 41 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Rugs and the like	<b>57 02 41 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>57 02 41 90</b>	
		<b>- - Of man-made textile materials:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Carpets, rugs and moquette	<b>57 02 42 10</b>	
		<b>- - - Carpets and rugs of chenille:</b>		
<b>5%</b>	<b>VALUE</b>	- - - - Bed and table covers	<b>57 02 42 21</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Other	<b>57 02 42 29</b>	
<b>5%</b>	<b>VALUE</b>	- - - Prayer rugs	<b>57 02 42 30</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>57 02 42 90</b>	
		<b>- - Of other textile materials:</b>		
		<b>- - - Of cotton :</b>		
<b>5%</b>	<b>VALUE</b>	- - - - Prayer rugs	<b>57 02 49 11</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Other	<b>57 02 49 19</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>57 02 49 90</b>	
<b>5%</b>	<b>VALUE</b>	- Other, not of pile construction, not made up	<b>57 02 50 00</b>	
		<b>- Other, not of pile construction, made up:</b>		
		<b>- - Of wool or fine animal hair:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Machine-made carpets	<b>57 02 91 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Rugs and the like	<b>57 02 91 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>57 02 91 90</b>	
		<b>- - Of man-made textile materials:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Moquette carpets and rugs	<b>57 02 92 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Prayer rugs	<b>57 02 92 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>57 02 92 90</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- - Of other textile materials:</b>		
		<b>--- Of cotton:</b>		
5%	VALUE	---- Prayer rugs	57 02 99 11	
5%	VALUE	---- Other	57 02 99 19	
5%	VALUE	--- Other	57 02 99 90	
		<b>Carpets and other textile floor coverings, tufted, whether or not made up.</b>		<b>57.03</b>
5%	VALUE	- Of wool or fine animal hair	57 03 10 00	
5%	VALUE	- Of nylon or other polyamides	57 03 20 00	
		<b>- Of Other man-made textile materials :</b>		
5%	VALUE	--- Carpets, rugs and moquette	57 03 30 10	
5%	VALUE	--- Carpets and rugs of chenille yarn	57 03 30 20	
5%	VALUE	--- Prayer rugs	57 03 30 30	
5%	VALUE	--- Other	57 03 30 90	
		<b>- Of Other textile materials :</b>		
		<b>--- Of Cotton :</b>		
5%	VALUE	---- Prayer Rugs	57 03 90 11	
5%	VALUE	---- Other	57 03 90 19	
5%	VALUE	--- Other	57 03 90 90	
		<b>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.</b>		<b>57.04</b>
5%	VALUE	- Tiles, having a maximum surface area of 0.3 m2	57 04 10 00	
5%	VALUE	- Tiles, having a maximum surface area exceeding 0.3 m <sup>2</sup> but not exceeding 1 m <sup>2</sup>	57 04 20 00	
5%	VALUE	- Other	57 04 90 00	
		<b>Other carpets and other textile floor coverings, whether or not made up.</b>		<b>57.05</b>
		<b>--- Gummed pile carpets :</b>		
5%	VALUE	---- Carpts and Rugs of Chenille Yarn	57 05 00 11	
5%	VALUE	---- Prayer rugs	57 05 00 12	
5%	VALUE	---- Other	57 05 00 19	
5%	VALUE	--- Non-woven carpets, consisting of a layer of carded textile fibres crimped and held in position by rubber, plastics, etc	57 05 00 20	
5%	VALUE	--- Knitted or crocheted carpets having the appearance of moquette or furskins	57 05 00 30	
5%	VALUE	--- Other	57 05 00 90	

#### 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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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
- (b) Tuhular 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*, embroiderv with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins,beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).

7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.</b>		<b>58.01</b>
		<b>- Of wool or fine animal hair :</b>		
<b>5%</b>	<b>VALUE</b>	- - - For making abayas (Men's cloaks)	<b>58 01 10 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>58 01 10 90</b>	
		<b>- Of cotton :</b>		
<b>5%</b>	<b>VALUE</b>	- - Uncut weft pile fabrics	<b>58 01 21 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Cut corduroy	<b>58 01 22 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other weft pile fabrics	<b>58 01 23 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Chenille fabrics	<b>58 01 26 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Warp pile fabrics	<b>58 01 27 00</b>	
		<b>- Of man-made fibres:</b>		
<b>5%</b>	<b>VALUE</b>	- - Uncut weft pile fabrics	<b>58 01 31 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Cut corduroy	<b>58 01 32 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other weft pile fabrics	<b>58 01 33 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Chenille fabrics	<b>58 01 36 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Warp pile fabrics	<b>58 01 37 00</b>	
		<b>- Of other textile materials:</b>		
		<b>- - - Wooven fabrics of coarse animal hair:</b>		
<b>5%</b>	<b>VALUE</b>	- - - For making abayas (Men's cloaks)	<b>58 01 90 11</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Other	<b>58 01 90 19</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>58 01 90 90</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.</b>		<b>58.02</b>
		<b>- Terry towelling and similar woven terry fabrics. of cotton:</b>		
5%	VALUE	- - Unbleached	58 02 11 00	
5%	VALUE	- - Other	58 02 19 00	
5%	VALUE	- Terry towelling and similar woven terry fabrics, of other textile materials	58 02 20 00	
5%	VALUE	- Tufted textile fabrics	58 02 30 00	
5%	VALUE	<b>Gauze, other than narrow fabrics of heading 58.06 .</b>	58 03 00 00	<b>58.03</b>
		<b>Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.</b>		<b>58.04</b>
5%	VALUE	- Tulles and Other net fabrics	58 04 10 00	
		<b>- Mechanically made lace :</b>		
5%	VALUE	- - Of man-made fibres	58 04 21 00	
5%	VALUE	- - Of Other textile materials	58 04 29 00	
5%	VALUE	- Hand-made lace	58 04 30 00	
5%	VALUE	<b>Hand-woven tapestries of the type Gobelins, Flanders,Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.</b>	58 05 00 00	<b>58.05</b>
		<b>Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).</b>		<b>58.06</b>
5%	VALUE	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	58 06 10 00	
5%	VALUE	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	58 06 20 00	
		<b>- Other woven fabrics:</b>		
5%	VALUE	- - Of cotton	58 06 31 00	
5%	VALUE	- - Of man-made fibres	58 06 32 00	
5%	VALUE	- - Of Other textile materials	58 06 39 00	
5%	VALUE	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	58 06 40 00	
		<b>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.</b>		<b>58.07</b>
5%	VALUE	- Woven	58 07 10 00	
5%	VALUE	- Other	58 07 90 00	
		<b>Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.</b>		<b>58.08</b>
5%	VALUE	- Braids in the piece	58 08 10 00	
5%	VALUE	- Other	58 08 90 00	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	<b>Woven fabrics of metal thread and woven fabrics of metallized yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.</b>	58 09 00 00	58.09
		<b>Embroidery in the piece, in strips or in motifs.</b>		58.10
5%	VALUE	- Embroidery without visible ground	58 10 10 00	
		<b>- Other embroidery :</b>		
5%	VALUE	- - Of cotton	58 10 91 00	
5%	VALUE	- - Of man-made fibres	58 10 92 00	
5%	VALUE	- - Of other textile materials	58 10 99 00	
5%	VALUE	<b>Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.</b>	58 11 00 00	58.11

#### 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 heading 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 .

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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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/m<sup>2</sup>; or

(ii) Weighing more than 1,500 g/m<sup>2</sup> and containing more than 50 % by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 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 backcloths 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).

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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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

(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, (eather 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 purpose;

(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).

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.</b>		<b>59.01</b>
<b>5%</b>	<b>VALUE</b>	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	<b>59 01 10 00</b>	
		<b>- Other:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Tracing cloth	<b>59 01 90 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Prepared painting canvas	<b>59 01 90 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Stiffened textile fabrics for of a kind used for hat foundations	<b>59 01 90 30</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.</b>		<b>59.02</b>
5%	VALUE	- Of nylon or other polyamides	59 02 10 00	
5%	VALUE	- Of polyesters	59 02 20 00	
5%	VALUE	- Other	59 02 90 00	
		<b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.</b>		<b>59.03</b>
5%	VALUE	- Poly (vinyl chloride)	59 03 10 00	
5%	VALUE	- With polyurethane	59 03 20 00	
5%	VALUE	- Other	59 03 90 00	
		<b>Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.</b>		<b>59.04</b>
5%	VALUE	- Linoleum	59 04 10 00	
5%	VALUE	- Other	59 04 90 00	
		<b>Textile wall coverings.</b>		<b>59.05</b>
5%	VALUE	- - - Of chenille	59 05 00 10	
5%	VALUE	- - - Of cotton	59 05 00 20	
5%	VALUE	- - - Of man-made textile materials	59 05 00 60	
5%	VALUE	- - - Of other textile materials	59 05 00 90	
		<b>Rubberised textile fabrics, other than those of headieg No. 59.02.</b>		<b>59.06</b>
5%	VALUE	- Adhesive tape of a width not exceeding 20 cm	59 06 10 00	
		<b>- Other:</b>		
5%	VALUE	- - Knitted or crocheted	59 06 91 00	
5%	VALUE	- - Other	59 06 99 00	
		<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.</b>		<b>59.07</b>
		<b>- - - Textiles fabrics otherwise impregnated, coated or covered:</b>		
5%	VALUE	- - - - Textiles fabrics coated with tar, bitumen or similar materials of a kind used for goods covering and covering fabrics	59 07 00 11	
5%	VALUE	- - - - Textiles fabrics coated with waxy materials	59 07 00 12	
5%	VALUE	- - - - Thin textiles fabrics coated or saturated with a praportion based on natural resins and camphor	59 07 00 13	
5%	VALUE	- - - -Textile fabrics, coated or impregnated with oil or preparations with a basis of drying oil, including packing cloths, strong coarse fabrics of hemp, jute, flax, cotton and water-proof man-made woven fabrics to be coated with a heavy layer based on a mixture of drying oil and soot	59 07 00 14	



DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - - Textile fabrics coated with silicates to render them non-inflammable (for example, for fire-proof screens)	59 07 00 15	
5%	VALUE	- - - - Other	59 07 00 19	
5%	VALUE	- - - Painted canvas being theatrical scenery, studio back-cloths or the like	59 07 00 20	
5%	VALUE	<b>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.</b>	59 08 00 00	59.08
		<b>Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.</b>		59.09
5%	VALUE	- - - For fire-fighting	59 09 00 10	
5%	VALUE	- - - Other	59 09 00 90	
5%	VALUE	<b>Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.</b>	59 10 00 00	59.10
		<b>Textile products and articles, for technical uses, specified in Note 7 to this Chapter.</b>		59.11
5%	VALUE	- 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)	59 11 10 00	
5%	VALUE	- Bolting cloth, whether or not made up	59 11 20 00	
		<b>- 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) :</b>		
5%	VALUE	- - Weighing less than 650 g/m2	59 11 31 00	
5%	VALUE	- - Weighing 650 g/m2 or more	59 11 32 00	
5%	VALUE	- Straining cloth of a kind used in oil presses or the like,including that of human hair	59 11 40 00	
5%	VALUE	- Other	59 11 90 00	

#### Chapter 60

#### Knitted or crocheted fabrics

#### Notes.

I.- 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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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 atitch-bunded goods in which the chain stitches are formed of textile yam.

#### 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).".

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Pile fabrics, including " long pile " fabrics and terry fabrics, knitted or crocheted .</b>		<b>60.01</b>
<b>5%</b>	<b>VALUE</b>	- " Long pile " fabrics	<b>60 01 10 00</b>	
		<b>- Looped pile fabrics :</b>		
<b>5%</b>	<b>VALUE</b>	- - Of cotton	<b>60 01 21 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Of man-made fibres	<b>60 01 22 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Of other textile materials	<b>60 01 29 00</b>	
		<b>- Other :</b>		
<b>5%</b>	<b>VALUE</b>	- - Of cotton	<b>60 01 91 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Of man-made fibres	<b>60 01 92 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Of other textile materials	<b>60 01 99 00</b>	
		<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</b>		<b>60.02</b>
<b>5%</b>	<b>VALUE</b>	- Containing by weight 5% or more of elasmeric yarn but not containing rubber thread	<b>60 02 40 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other	<b>60 02 90 00</b>	
		<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01or 60.02.</b>		<b>60.03</b>
<b>5%</b>	<b>VALUE</b>	- Of wool or fine animl hair	<b>60 03 10 00</b>	
<b>5%</b>	<b>VALUE</b>	- Of cotton	<b>60 03 20 00</b>	
<b>5%</b>	<b>VALUE</b>	- Of synthetic fibres	<b>60 03 30 00</b>	
<b>5%</b>	<b>VALUE</b>	- Of artifical fibres	<b>60 03 40 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other	<b>60 03 90 00</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</b>		<b>60.04</b>
5%	VALUE	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	60 04 10 00	
5%	VALUE	- Other	60 04 90 00	
		<b>Warp knit fabrics (inclding those made on galloon knitting machines), other than those of headings 60.01 to 60.04.</b>		<b>60.05</b>
		<b>- Of cotton :</b>		
5%	VALUE	- - Unbleached or bleached	60 05 21 00	
5%	VALUE	- - Dyed	60 05 22 00	
5%	VALUE	- - Of yarns of different colours	60 05 23 00	
5%	VALUE	- - Printed	60 05 24 00	
		<b>- Of synthetic fibres :</b>		
5%	VALUE	-- Fabrics specified in Subheading Note 1 to this Chapter	60 05 35 00	
5%	VALUE	-- Other, unbleached or bleached	60 05 36 00	
5%	VALUE	-- Other, dyed	60 05 37 00	
5%	VALUE	-- Other, of yarns of different colours	60 05 38 00	
5%	VALUE	-- Other, printed".	60 05 39 00	
		<b>- Of artifical fibres :</b>		
5%	VALUE	- - Unbleached or bleached	60 05 41 00	
5%	VALUE	- - Dyed	60 05 42 00	
5%	VALUE	- - Of other textile materials	60 05 43 00	
5%	VALUE	- - Printed	60 05 44 00	
5%	VALUE	- Other	60 05 90 00	
		<b>Other knitted or crocheted fabics.</b>		<b>60.06</b>
5%	VALUE	- Of wool or fine animl hair	60 06 10 00	
		<b>- Of cotton :</b>		
5%	VALUE	- - Unbleached or bleached	60 06 21 00	
5%	VALUE	- - Dyed	60 06 22 00	
5%	VALUE	- - Of yarns of different colours	60 06 23 00	
5%	VALUE	- - Printed	60 06 24 00	
		<b>- Of synthetic fibres :</b>		
5%	VALUE	- - Unbleached or bleached	60 06 31 00	
5%	VALUE	- - Dyed	60 06 32 00	
5%	VALUE	- - Of yarns of different colours	60 06 33 00	
5%	VALUE	- - Printed	60 06 34 00	
		<b>- Of artifical fibres :</b>		
5%	VALUE	- - Unbleached or bleached	60 06 41 00	
5%	VALUE	- - Dyed	60 06 42 00	
5%	VALUE	- - Of yarns of different colours	60 06 43 00	
5%	VALUE	- - Printed	60 06 44 00	
5%	VALUE	- Other	60 06 90 00	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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## Chapter 61

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

#### Notes.

1.- This Chapter applies only to made up knitted or crocheted articles.

2.- This Chapter does not cover :

- (a) Goods of heading 62.12;
- (b) Worn clothing or other worn articles of heading 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.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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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 (crosscountry 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 within heading 61.13 and within other headings of this Chapter, excluding heading 61.11, are to be classified within 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 within the headings covering women's or girls' garments.

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

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.</b>		<b>61.01</b>
5%	VALUE	- Of cotton	61 01 20 00	
5%	VALUE	- Of man-made fibres	61 01 30 00	
5%	VALUE	- Of Other textile materials	61 01 90 00	
		<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, knitted or crocheted, other than those of heading 61.04.</b>		<b>61.02</b>
5%	VALUE	- Of wool or fine animal hair	61 02 10 00	
5%	VALUE	- Of cotton	61 02 20 00	
5%	VALUE	- Of man-made fibres	61 02 30 00	
5%	VALUE	- Of other textile materials	61 02 90 00	
		<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>		<b>61.03</b>
5%	VALUE	- Suits	61 03 10 00	
		<b>- Ensembles :</b>		
5%	VALUE	- - Of cotton	61 03 22 00	
5%	VALUE	- - Of synthetic fibres	61 03 23 00	
5%	VALUE	- - Of other textile materials	61 03 29 00	
		<b>- Jackets and blazers :</b>		
5%	VALUE	- - Of wool or fine animal hair	61 03 31 00	
5%	VALUE	- - Of cotton	61 03 32 00	
5%	VALUE	- - Of synthetic fibres	61 03 33 00	
5%	VALUE	- - Of other textile materials	61 03 39 00	
		<b>- Trousers, bib and brace overalls, breeches and shorts :</b>		
5%	VALUE	- - Of wool or fine animal hair	61 03 41 00	
5%	VALUE	- - Of cotton	61 03 42 00	
5%	VALUE	- - Of synthetic fibres	61 03 43 00	
5%	VALUE	- - Of other textile materials	61 03 49 00	
		<b>Women's or girls' suits, ensembles, jacket.s, blazers, dresses,skirts, divided skirts, trousers, bib and brace overalls ,breeches and shorts (other than swimwear), knitted or crocheted.</b>		<b>61.04</b>
		<b>- Suits :</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Of synthetic fibres	61 04 13 00	
5%	VALUE	- - Of other textile materials	61 04 19 00	
		<b>- Ensembles :</b>		
5%	VALUE	- - Of Cotton	61 04 22 00	
5%	VALUE	- - Of synthetic fibres	61 04 23 00	
5%	VALUE	- - Of Other textile materials	61 04 29 00	
		<b>- Jackets and blazers :</b>		
5%	VALUE	- - Of wool or fine animal hair	61 04 31 00	
5%	VALUE	- - Of cotton	61 04 32 00	
5%	VALUE	- - Of synthetic fibres	61 04 33 00	
5%	VALUE	- - Of other textile materials	61 04 39 00	
		<b>- Dresses :</b>		
5%	VALUE	- - Of wool or fine animal hair	61 04 41 00	
5%	VALUE	- - Of cotton	61 04 42 00	
5%	VALUE	- - Of synthetic fibres	61 04 43 00	
5%	VALUE	- - Of artificial fibres	61 04 44 00	
5%	VALUE	- - Of other textile materials	61 04 49 00	
		<b>- Skirts and divided skirts :</b>		
5%	VALUE	- - Of wool or fine animal hair	61 04 51 00	
5%	VALUE	- - Of cotton	61 04 52 00	
5%	VALUE	- - Of synthetic fibres	61 04 53 00	
5%	VALUE	- - Of other textile materials	61 04 59 00	
		<b>- Trousers, bib and brace overalls, breeches and shorts :</b>		
5%	VALUE	- - Of wool or fine animal hair	61 04 61 00	
5%	VALUE	- - Of cotton	61 04 62 00	
5%	VALUE	- - Of synthetic fibres	61 04 63 00	
5%	VALUE	- - Of other textile materials	61 04 69 00	
		<b>Men's or boys' shirts, knitted or crocheted.</b>		<b>61.05</b>
5%	VALUE	- Of cotton	61 05 10 00	
5%	VALUE	- Of man-made fibres	61 05 20 00	
5%	VALUE	- Of other textile materials	61 05 90 00	
		<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.</b>		<b>61.06</b>
5%	VALUE	- Of cotton	61 06 10 00	
5%	VALUE	- Of man-made fibres	61 06 20 00	
5%	VALUE	- Of other textile materials	61 06 90 00	
		<b>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>		<b>61.07</b>
		<b>- Underpants and briefs :</b>		
5%	VALUE	- - Of cotton	61 07 11 00	
5%	VALUE	- - Of man-made fibres	61 07 12 00	
5%	VALUE	- - Of other textile materials	61 07 19 00	
		<b>- Nightshirts and pyjamas :</b>		
5%	VALUE	- - Of cotton	61 07 21 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Of man-made fibres	61 07 22 00	
5%	VALUE	- - Of other textile materials	61 07 29 00	
		- Other :		
5%	VALUE	- - Of cotton	61 07 91 00	
5%	VALUE	- - Of other textile materials	61 07 99 00	
		<b>Women's or girls' slips, petticoats,briefs,panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>		61.08
		- Slips and petticoats :		
5%	VALUE	- - Of man-made fibres	61 08 11 00	
5%	VALUE	- - Of other textile materials	61 08 19 00	
		- Briefs and panties :		
5%	VALUE	- - Of cotton	61 08 21 00	
5%	VALUE	- - Of man-made fibres	61 08 22 00	
5%	VALUE	- - Of other textile materials	61 08 29 00	
		- Nightdresses and pyjamas :		
5%	VALUE	- - Of Cotton	61 08 31 00	
5%	VALUE	- - Of man-made fibres	61 08 32 00	
5%	VALUE	- - Of other textile materials	61 08 39 00	
		- Other :		
5%	VALUE	- - Of cotton	61 08 91 00	
5%	VALUE	- - Of man-made fibres	61 08 92 00	
5%	VALUE	- - Of other textile materials	61 08 99 00	
		<b>T-shirts, singlets and other vests, knitted or crocheted.</b>		61.09
5%	VALUE	- Of cotton	61 09 10 00	
5%	VALUE	- Of other textile materials	61 09 90 00	
		<b>Jerseys, pullovers, cardigans, waistcoats and similar articles,knitted or crocheted.</b>		61.10
		- Of wool or fine animal hair :		
5%	VALUE	- - Of wool	61 10 11 00	
5%	VALUE	- - Of Kashmir (cashmere) goats	61 10 12 00	
5%	VALUE	- - Other	61 10 19 00	
5%	VALUE	- Of cotton	61 10 20 00	
5%	VALUE	- Of man-made fibres	61 10 30 00	
5%	VALUE	- Of other textile materials	61 10 90 00	
		<b>Babies' garments and clothing accessories,knitted or crocheted.</b>		61.11
5%	VALUE	- Of cotton	61 11 20 00	
5%	VALUE	- Of synthetic fibres	61 11 30 00	
5%	VALUE	- Of other textile materials	61 11 90 00	
		<b>Track suits, ski suits and swimwear, knitted or crocheted.</b>		61.12
		- Track suits :		
5%	VALUE	- - Of cotton	61 12 11 00	
5%	VALUE	- - Of synthetic fibres	61 12 12 00	
5%	VALUE	- - Of other textile materials	61 12 19 00	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Ski suits	61 12 20 00	
		<b>- Men's or boys' swimwear :</b>		
5%	VALUE	- - Of synthetic fibres	61 12 31 00	
5%	VALUE	- - Of other textile materials	61 12 39 00	
		<b>- Women`s or girls` swimwear :</b>		
5%	VALUE	- - Of synthetic fibres	61 12 41 00	
5%	VALUE	- - Of other textile materials	61 12 49 00	
5%	VALUE	<b>Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.</b>	61 13 00 00	61.13
		<b>Other garments, knitted or crocheted.</b>		61.14
5%	VALUE	- Of cotton	61 14 20 00	
5%	VALUE	- Of man-made fibres	61 14 30 00	
5%	VALUE	- Of other textile materials	61 14 90 00	
		<b>Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins and) footwear without applied soles, knitted or crocheted.</b>		61.15
5%	VALUE	- Graduated compression hosiery (for example, stockings for varicose veins)	61 15 10 00	
		<b>- Other panty hose and tights :</b>		
5%	VALUE	- - Of synthetic fibre, measuring per single yarn less than 67 decitex	61 15 21 00	
5%	VALUE	- - Of synthetic fibre, measuring per single yarn 67 decitex or more	61 15 22 00	
5%	VALUE	- - Of other textile materials	61 15 29 00	
5%	VALUE	- Other women's full-length or knee- length hosiery, measuring per single yarn less than 67 decitex	61 15 30 00	
		<b>- Other :</b>		
5%	VALUE	- - Of wool or fine animal hair	61 15 94 00	
5%	VALUE	- - Of cotton	61 15 95 00	
5%	VALUE	- - Of synthetic fibres	61 15 96 00	
5%	VALUE	- - Of other textile materials	61 15 99 00	
		<b>Gloves, mittens and mitts, knitted or crocheted.</b>		61.16
5%	VALUE	- Impregnated, coated or covered with plastics or rubber	61 16 10 00	
		<b>- Other :</b>		
5%	VALUE	- - Of wool or fine animal hair	61 16 91 00	
5%	VALUE	- - Of cotton	61 16 92 00	
5%	VALUE	- - Of synthetic fibres	61 16 93 00	
5%	VALUE	- - Of other textile materials	61 16 99 00	
		<b>Other made up clothing accessories, knitted or crocheted ; knitted or crocheted parts of garments or of clothing accessories.</b>		61.17
5%	VALUE	- Shawls, scarves, mufflers, mantillas, veils and the like	61 17 10 00	
5%	VALUE	- Other accessories	61 17 80 00	
5%	VALUE	- Parts	61 17 90 00	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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## Chapter 62

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

#### Notes.

1.-This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

1.-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
- 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

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 .

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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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 within heading 62.09 and within other headings of this Chapter are to be classified within heading 62.09.

5.- Garments which are, prima facie, classifiable both within heading 62.10 and within other heading of this Chapter, excluding heading 62.09, are to be classified within 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 (cruss-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 and 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 ou side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side cxceeds 60 cm are to be classified within 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 edsigned 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.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.</b>		<b>62.01</b>
		<b>- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :</b>		

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- - Of wool or fine animal hair :</b>		
5%	VALUE	- - - Cloaks	62 01 11 10	
5%	VALUE	- - - Other	62 01 11 90	
5%	VALUE	- - Of cotton	62 01 12 00	
5%	VALUE	- - Of man-made fibres	62 01 13 00	
5%	VALUE	- - Of other textile materials	62 01 19 00	
		<b>- Other :</b>		
5%	VALUE	- - Of wool or fine animal hair	62 01 91 00	
5%	VALUE	- - Of cotton	62 01 92 00	
5%	VALUE	- - Of man-made fibres	62 01 93 00	
5%	VALUE	- - Of other textile materials	62 01 99 00	
		<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.</b>		62.02
		<b>- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :</b>		
5%	VALUE	- - Of wool or fine animal hair	62 02 11 00	
5%	VALUE	- - Of cotton	62 02 12 00	
		<b>- - Of man-made fibres :</b>		
5%	VALUE	- - - Women's cloaks	62 02 13 10	
5%	VALUE	- - - Other	62 02 13 90	
		<b>- - Of other textile materials :</b>		
		<b>- - - Of naturals silk :</b>		
5%	VALUE	- - - - Women's cloaks	62 02 19 11	
5%	VALUE	- - - - Other	62 02 19 19	
5%	VALUE	- - - Other	62 02 19 90	
		<b>- Other :</b>		
5%	VALUE	- - Of wool or fine animal hair	62 02 91 00	
5%	VALUE	- - Of cotton	62 02 92 00	
5%	VALUE	- - Of man-made fibres	62 02 93 00	
5%	VALUE	- - Of other textile materials	62 02 99 00	
		<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>		62.03
		<b>- Suits :</b>		
5%	VALUE	- - Of wool or fine animal hair	62 03 11 00	
5%	VALUE	- - Of synthetic fibres	62 03 12 00	
5%	VALUE	- - Of other textile materials	62 03 19 00	
		<b>- Ensembles :</b>		
5%	VALUE	- - Of cotton	62 03 22 00	
5%	VALUE	- - Of synthetic fibres	62 03 23 00	
5%	VALUE	- - Of other textile materials	62 03 29 00	
		<b>- Jackets and blazers :</b>		
5%	VALUE	- - Of wool or fine animal hair	62 03 31 00	
5%	VALUE	- - Of cotton	62 03 32 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Of synthetic fibres	62 03 33 00	
5%	VALUE	- - Of other textile materials	62 03 39 00	
		<b>- Trousers, bib and brace overalls, breeches and shorts :</b>		
5%	VALUE	- - Of wool or fine animal hair	62 03 41 00	
5%	VALUE	- - Of cotton	62 03 42 00	
5%	VALUE	- - Of synthetic fibres	62 03 43 00	
5%	VALUE	- - Of other textile materials	62 03 49 00	
		<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>		62.04
		<b>- Suits :</b>		
5%	VALUE	- - Of wool or fine animal hair	62 04 11 00	
5%	VALUE	- - Of cotton	62 04 12 00	
5%	VALUE	- - Of synthetic fibres	62 04 13 00	
5%	VALUE	- - Of other textile materials	62 04 19 00	
		<b>- Ensembles :</b>		
5%	VALUE	- - Of wool or fine animal hair	62 04 21 00	
5%	VALUE	- - Of cotton	62 04 22 00	
5%	VALUE	- - Of synthetic fibres	62 04 23 00	
5%	VALUE	- - Of other textile materials	62 04 29 00	
		<b>- Jackets and blazers :</b>		
5%	VALUE	- - Of wool or fine animal hair	62 04 31 00	
5%	VALUE	- - Of cotton	62 04 32 00	
5%	VALUE	- - Of synthetic fibres	62 04 33 00	
5%	VALUE	- - Of other textile materials	62 04 39 00	
		<b>- Dresses :</b>		
5%	VALUE	- - Of wool or fine animal hair	62 04 41 00	
5%	VALUE	- - Of cotton	62 04 42 00	
5%	VALUE	- - Of synthetic fibres	62 04 43 00	
5%	VALUE	- - Of artificial fibres	62 04 44 00	
5%	VALUE	- - Of other textile materials	62 04 49 00	
		<b>- Skirts and divided skirts :</b>		
5%	VALUE	- - Of wool or fine animal hair	62 04 51 00	
5%	VALUE	- - Of cotton	62 04 52 00	
5%	VALUE	- - Of synthetic fibres	62 04 53 00	
5%	VALUE	- - Of other textile materials	62 04 59 00	
		<b>- Trousers, bib and brace overalls, breeches and shorts :</b>		
5%	VALUE	- - Of wool or fine animal hair	62 04 61 00	
5%	VALUE	- - Of cotton	62 04 62 00	
5%	VALUE	- - Of synthetic fibres	62 04 63 00	
5%	VALUE	- - Of other textile materials	62 04 69 00	
		<b>Men's or boys' shirts.</b>		62.05

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Of cotton	62 05 20 00	
5%	VALUE	- Of man-made fibres	62 05 30 00	
5%	VALUE	- Of other textile materials	62 05 90 00	
		<b>Women's or girls' btouses, shicts and shirt-blouses.</b>		62.06
5%	VALUE	- Of silk or silk waste	62 06 10 00	
5%	VALUE	- Of wool or fine animal hair	62 06 20 00	
5%	VALUE	- Of cotton	62 06 30 00	
5%	VALUE	- Of man-made fibres	62 06 40 00	
5%	VALUE	- Of other textile materials	62 06 90 00	
		<b>Men's or boys' singlets and other vests, underpants, briefs,nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.</b>		62.07
		<b>- Underpants and briefs :</b>		
5%	VALUE	- - Of cotton	62 07 11 00	
5%	VALUE	- - Of other textile materials	62 07 19 00	
		<b>- Nightshirts and pyjamas :</b>		
5%	VALUE	- - Of cotton	62 07 21 00	
5%	VALUE	- - Of man-made fibres	62 07 22 00	
5%	VALUE	- - Of other textile materials	62 07 29 00	
		<b>- Other :</b>		
5%	VALUE	- - Of cotton	62 07 91 00	
5%	VALUE	- - Of other textile materials	62 07 99 00	
		<b>Women's or girls' singlets and other vests, slips, petticoats,briefs, panties, nightdresses, pyjamas, negliges, bathrobes,dressing gowns and similar articles.</b>		62.08
		<b>- Slips and petticoats :</b>		
5%	VALUE	- - Of man-made fibres	62 08 11 00	
5%	VALUE	- - Of other textile materials	62 08 19 00	
		<b>- Nightdresses and pyjamas :</b>		
5%	VALUE	- - Of cotton	62 08 21 00	
5%	VALUE	- - Of man-made fibres	62 08 22 00	
5%	VALUE	- - Of other textile materials	62 08 29 00	
		<b>- Other :</b>		
5%	VALUE	- - Of cotton	62 08 91 00	
5%	VALUE	- - Of man-made fibres	62 08 92 00	
5%	VALUE	- - Of other textile materials	62 08 99 00	
		<b>Babies' garments and clothing accessories.</b>		62.09
5%	VALUE	- Of cotton	62 09 20 00	
5%	VALUE	- Of synthetic fibres	62 09 30 00	
5%	VALUE	- Of other textile materials	62 09 90 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.</b>		<b>62.10</b>
		<b>- Of fabrics of heading 56.02 or 56.03 :</b>		
5%	VALUE	- - - Disposable garments and suits of polypropylene whether or not sterilized for operation theatres	62 10 10 10	
5%	VALUE	- - - Other	62 10 10 90	
5%	VALUE	- Other garments, of the type described in subheadings 62 01 11 to 62 01 19	62 10 20 00	
5%	VALUE	- Other garments, of the type described in subheadings 62 02 11 to 62 02 19	62 10 30 00	
5%	VALUE	- Other men's or boys' garments	62 10 40 00	
5%	VALUE	- Other women's or girls' garments	62 10 50 00	
		<b>Track suits, ski suits and swimwear; other garments.</b>		<b>62.11</b>
		<b>- Swimwear :</b>		
5%	VALUE	- - Men's or boys'	62 11 11 00	
5%	VALUE	- - Women's or girls'	62 11 12 00	
5%	VALUE	- Ski suits	62 11 20 00	
		<b>- Other garments, men's or boys :</b>		
		<b>- - Of cotton :</b>		
5%	VALUE	- - - Thobe (Dishdasha)	62 11 32 10	
5%	VALUE	- - - Training suits	62 11 32 20	
5%	VALUE	- - - Other	62 11 32 90	
		<b>- - Of man-made fibres :</b>		
5%	VALUE	- - - Thobe (Dishdasha)	62 11 33 10	
5%	VALUE	- - - Training suits	62 11 33 20	
5%	VALUE	- - - Other	62 11 33 90	
		<b>- - Of other textile materials :</b>		
5%	VALUE	- - - Thobe (Dishdasha)	62 11 39 10	
5%	VALUE	- - - Training suits	62 11 39 20	
5%	VALUE	- - - Other	62 11 39 90	
		<b>- Other garments, women's or girls :</b>		
5%	VALUE	- - Of cotton	62 11 42 00	
5%	VALUE	- - Of man-made fibres	62 11 43 00	
5%	VALUE	- - Of other textile materials	62 11 49 00	
		<b>Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b>		<b>62.12</b>
5%	VALUE	- Brassieres	62 12 10 00	
5%	VALUE	- Girdles and panty-girdles	62 12 20 00	
5%	VALUE	- Corselettes	62 12 30 00	
5%	VALUE	- Other	62 12 90 00	
		<b>Handkerchiefs.</b>		<b>62.13</b>
5%	VALUE	- Of cotton	62 13 20 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Of other textile materials	62 13 90 00	
		<b>Shawls, scarves, mufflers, mentillas, veils.</b>		<b>62.14</b>
5%	VALUE	- Of silk or silk waste	62 14 10 00	
		<b>- Of wool or fine animal hair :</b>		
5%	VALUE	- - - Shawls	62 14 20 10	
5%	VALUE	- - - Mufflers	62 14 20 20	
5%	VALUE	- - - Other	62 14 20 90	
		<b>- Of synthetic fibres :</b>		
5%	VALUE	- - - Shawls	62 14 30 10	
5%	VALUE	- - - Mufflers	62 14 30 20	
5%	VALUE	- - - Scarves	62 14 30 30	
5%	VALUE	- - - Veils	62 14 30 40	
5%	VALUE	- - - Other	62 14 30 90	
		<b>- Of artificial fibres :</b>		
5%	VALUE	- - - Shawls	62 14 40 10	
5%	VALUE	- - - Mufflers	62 14 40 20	
5%	VALUE	- - - Scarves	62 14 40 30	
5%	VALUE	- - - Veils	62 14 40 40	
5%	VALUE	- - - Other	62 14 40 90	
		<b>- Of Other textile materials :</b>		
		<b>- - - Of cotton :</b>		
5%	VALUE	- - - - Shawls	62 14 90 11	
5%	VALUE	- - - - Mufflers	62 14 90 12	
5%	VALUE	- - - - Scarves	62 14 90 13	
5%	VALUE	- - - - Veils	62 14 90 14	
5%	VALUE	- - - - Other	62 14 90 19	
5%	VALUE	- - - Of other textile materials	62 14 90 90	
		<b>Ties, bow ties and cravats.</b>		<b>62.15</b>
5%	VALUE	- Of silk or silk waste	62 15 10 00	
5%	VALUE	- Of man-made fibres	62 15 20 00	
5%	VALUE	- Of other textile materials	62 15 90 00	
5%	VALUE	<b>Gloves, mittens and mitts.</b>	62 16 00 00	<b>62.16</b>
		<b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.</b>		<b>62.17</b>
		<b>- Accessories :</b>		
5%	VALUE	- - - Stockings, socks and sockeetes	62 17 10 10	
5%	VALUE	- - - Footwear without an outer sole , excluding infants' footwear	62 17 10 20	
		<b>- - - Belts of all kinds :</b>		
5%	VALUE	- - - - With incorporate buckles or other fitting of precious metal, or are decorated with pearls, precious or semi-precious stones	62 17 10 31	
5%	VALUE	- - - - Other	62 17 10 39	
5%	VALUE	- - - Straps or badges (for ornamenting) or insignia placed on arms like Red Crescent & Civil Defence badges <sup>256</sup>	62 17 10 40	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Lables, badges, emblems and initials (other than those of headings 58.07, or 58.10)	62 17 10 50	
5%	VALUE	- - - Plaited strips (braids) for ornamenting foreparts of military uniform and the like, including those designed to be placed on shoulder or armpit	62 17 10 60	
5%	VALUE	- - - Pockets, sleeves, collars, collarettes , wimples, fallals of all kinds like cuffs , yokes, lapels and similar articles	62 17 10 70	
5%	VALUE	- - - Other	62 17 10 90	
		<b>- Parts :</b>		
5%	VALUE	- - - Armpit shields	62 17 90 10	
5%	VALUE	- - - Shoulder pads and the like for the tailor	62 17 90 20	
5%	VALUE	- - - Other	62 17 90 90	

### 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 fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).".

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>I.- OTHER MADE UP TEXTILE ARTICLES</b>		
		<b>Blankets and travelling rugs.</b>		<b>63.01</b>
5%	VALUE	- Electric blankets	63 01 10 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	63 01 20 00	
5%	VALUE	- Blankets (other than electric blankets) and travelling rugs, of cotton	63 01 30 00	
5%	VALUE	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	63 01 40 00	
5%	VALUE	- Other blankets and travelling rugs	63 01 90 00	
		<b>Bed linen, table linen, toilet linen and kitchen linen.</b>		<b>63.02</b>
5%	VALUE	- Bed linen, knitted or crocheted	63 02 10 00	
		<b>- Other bed linen, printed :</b>		
5%	VALUE	- - Of cotton	63 02 21 00	
5%	VALUE	- - Of man-made fibres	63 02 22 00	
5%	VALUE	- - Of other textile materials	63 02 29 00	
		<b>- Other bed linen :</b>		
5%	VALUE	- - Of cotton	63 02 31 00	
5%	VALUE	- - Of man-made fibres	63 02 32 00	
5%	VALUE	- - Of other textile materials	63 02 39 00	
5%	VALUE	- Table linen, knitted or crocheted	63 02 40 00	
5%	VALUE	<b>- Other table linen :</b>		
5%	VALUE	- - Of cotton	63 02 51 00	
5%	VALUE	- - Of man-made fibres	63 02 53 00	
5%	VALUE	- - Of other textile materials	63 02 59 00	
5%	VALUE	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	63 02 60 00	
		<b>- Other :</b>		
		<b>- - Of cotton :</b>		
5%	VALUE	- - - Pilgrimage (Ihram) towels	63 02 91 10	
5%	VALUE	- - - Ordinary towels, and bathtowels	63 02 91 20	
5%	VALUE	- - - End - joined towels to be hanged on a reel	63 02 91 30	
5%	VALUE	- - - kitchen towels for drying and wiping the pots	63 02 91 40	
5%	VALUE	- - - Other	63 02 91 90	
5%	VALUE	- - Of man-made fibres	63 02 93 00	
5%	VALUE	- - Of other textile materials	63 02 99 00	
		<b>Curtains (including drapes) and interior blinds; curtain or bed valances.</b>		<b>63.03</b>
		<b>- Knitted or crocheted :</b>		
5%	VALUE	- - Of synthetic fibres	63 03 12 00	
5%	VALUE	- - Of other textile materials	63 03 19 00	
		<b>- Other :</b>		
		<b>- - Of cotton</b>		
5%	VALUE	- - - Curtains and drapes	63 03 91 10	
5%	VALUE	- - - Blinds for means of transportation	63 03 91 20	
5%	VALUE	- - - Other	63 03 91 90	
		<b>- - Of synthetic fibres :</b>		
5%	VALUE	- - - Curtains and drapes	63 03 92 10	
5%	VALUE	- - - Blinds for means of transportation	63 03 92 20	
5%	VALUE	- - - Other	63 03 92 90	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Of other textile materials	63 03 99 00	
		<b>Other furnishing articles, excluding those of heading 94.04.</b>		63.04
		<b>- Bedspreads :</b>		
5%	VALUE	- - Knitted or crocheted	63 04 11 00	
5%	VALUE	- - Other	63 04 19 00	
5%	VALUE	- Bed nets, of warp knit fabrics specified in Subheading Note 1 to this Chapter	63 04 20 00	
		<b>- Other :</b>		
		<b>- - Knitted or crocheted :</b>		
5%	VALUE	- - - Mosquito nets	63 04 91 10	
5%	VALUE	- - - Cover for the seats of vehicles	63 04 91 20	
5%	VALUE	- - - Other	63 04 91 90	
		<b>- - Not Knitted or crocheted, of Cotton :</b>		
5%	VALUE	- - - Mosquito nets	63 04 92 10	
5%	VALUE	- - - Cover for the seats of vehicles	63 04 92 20	
5%	VALUE	- - - Curtian bands	63 04 92 30	
5%	VALUE	- - - Pillow cases	63 04 92 40	
5%	VALUE	- - - Other	63 04 92 90	
		<b>- - Not knitted or crocheted, of synthetic fibres :</b>		
5%	VALUE	- - - Mosquito nets	63 04 93 10	
5%	VALUE	- - - Cover for the seats of vehicles	63 04 93 20	
5%	VALUE	- - - Curtian bands	63 04 93 30	
5%	VALUE	- - - Pillow cases	63 04 93 40	
5%	VALUE	- - - Other	63 04 93 90	
		<b>- - Not knitted or crocheted, of other textile materials :</b>		
5%	VALUE	- - - Mosquito nets	63 04 99 10	
5%	VALUE	- - - Cover for the seats of vehicles	63 04 99 20	
5%	VALUE	- - - Curtian bands	63 04 99 30	
5%	VALUE	- - - Pillow cases	63 04 99 40	
5%	VALUE	- - - Other	63 04 99 90	
		<b>Sacks and bags, of a kind used for the packing of goods.</b>		63.05
		<b>- Of jute or of other textile bast fibres of heading 53.03 :</b>		
5%	VALUE	- - - Of Jute	63 05 10 10	
5%	VALUE	- - - Other	63 05 10 90	
5%	VALUE	- Of cotton	63 05 20 00	
		<b>- Of man-made textile materials :</b>		
5%	VALUE	- - Flexible intermediate bulk containers	63 05 32 00	
5%	VALUE	- - Other, of polyethylene or polypropylene strip or the like	63 05 33 00	
5%	VALUE	- - Other	63 05 39 00	
5%	VALUE	- Of other textile materials	63 05 90 00	
		<b>Tarpaulins, awnings and sunblinds; tent.s; sails for boats, sailboards or landcraft; camping goods.</b>		63.06
		<b>- Tarpaulins, awnings and sunblinds :</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- - Of synthetic fibres :</b>		
5%	VALUE	- - - Tarpaulins	63 06 12 10	
5%	VALUE	- - - Awnings and sunblinds	63 06 12 20	
		<b>- - Of other textile materials :</b>		
5%	VALUE	- - - Tarpaulins	63 06 19 10	
5%	VALUE	- - - Awnings and sunblinds	63 06 19 20	
		<b>- Tents :</b>		
5%	VALUE	- - Of synthetic fibres	63 06 22 00	
5%	VALUE	- - Of other textile materials	63 06 29 00	
5%	VALUE	- Sails	63 06 30 00	
5%	VALUE	- Pneumatic mattresses	63 06 40 00	
5%	VALUE	- Other	63 06 90 00	
		<b>Other made up articles, including dress patterns.</b>		<b>63.07</b>
5%	VALUE	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	63 07 10 00	
5%	VALUE	- Life-jackets and life-belts	63 07 20 00	
		<b>- Other :</b>		
5%	VALUE	- - - Dress patterns	63 07 90 10	
5%	VALUE	- - - Flags, banners, pennants, badges and the like	63 07 90 20	
5%	VALUE	- - - Laundry or shoe bags, cases for women's stocking or handkerchiefs and similar cases of fine fabric for household uses	63 07 90 30	
5%	VALUE	- - - Bags for protecting clothes	63 07 90 40	
5%	VALUE	- - - Loose cover for motor-cars, machines suitcases, tennis rackets . . etc.	63 07 90 50	
5%	VALUE	- - - Coffee filterbags and ice-making bags	63 07 90 60	
5%	VALUE	- - - Ornamental necklaces for contests	63 07 90 70	
5%	VALUE	- - - Pneumatic cushions other than those used for camping of heading 63.06	63 07 90 80	
		<b>- - - Other :</b>		
5%	VALUE	- - - - Covers for tea pots	63 07 90 91	
5%	VALUE	- - - - Pin-cushions	63 07 90 92	
5%	VALUE	- - - - Shoe laces and fasteners	63 07 90 94	
5%	VALUE	- - - - Portable cradles	63 07 90 95	
5%	VALUE	- - - - Poles and cases for umbrellas	63 07 90 96	
5%	VALUE	- - - -Surgeons' masks and face masks for protection against dust and odours	63 07 90 97	
5%	VALUE	- - - - Other	63 07 90 99	
		<b>II.- SETS</b>		
5%	VALUE	<b>Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.</b>	63 08 00 00	<b>63.08</b>
		<b>III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS</b>		
5%	VALUE	<b>Worn clothing and other worn articles.</b>	63 09 00 00	<b>63.09</b>

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.</b>		<b>63.10</b>
5%	VALUE	- Sorted	63 10 10 00	
5%	VALUE	- Other	63 10 90 00	

## Section XII

### FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH;

#### 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 skatin boots with ice or roller skates attached; shin-guarda or similar protective sportswear (Chapter 95 ).

2.- For the purposes of heading 64.06, the term " parts " does not include pegs, protcctors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be: classitied 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;

(b)The term " leather " refers to the goods of headings 41.07 to 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 unkle 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.

I.- 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;

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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(b) Skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing,plugging or similar processes.</b>		<b>64.01</b>
5%	VALUE	- Footwear incorporating a protective metal toe-cap	64 01 10 00	
		<b>- Other footwear :</b>		
5%	VALUE	- - Covering the ankle but not covering the knee	64 01 92 00	
5%	VALUE	- - Other	64 01 99 00	
		<b>Other footwear with outer soles and uppers of rubber or plastics.</b>		<b>64.02</b>
		<b>- Sports footwear :</b>		
5%	VALUE	- - Ski-boots, cross-country ski footwear and snowboard boots	64 02 12 00	
5%	VALUE	- - Other	64 02 19 00	
5%	VALUE	- Footwear with upper straps or thongs assembled to the sole by means of plugs	64 02 20 00	
		<b>- Other footwear :</b>		
5%	VALUE	- - Covering the ankle	64 02 91 00	
5%	VALUE	- - Other	64 02 99 00	
		<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</b>		<b>64.03</b>
		<b>- Sports footwear :</b>		
5%	VALUE	- - Ski-boots, cross-country ski footwear and snowboard boots	64 03 12 00	
5%	VALUE	- - Other	64 03 19 00	
5%	VALUE	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	64 03 20 00	
5%	VALUE	- Other footwear, incorporating a protective metal toe-cap	64 03 40 00	
		<b>- Other footwear with outer soles of leather :</b>		
		<b>- - Covering the ankle :</b>		
5%	VALUE	- - - For men and boys	64 03 51 10	
5%	VALUE	- - - For women and girls	64 03 51 20	
5%	VALUE	- - - For children	64 03 51 30	
		<b>- - Other :</b>		
5%	VALUE	- - - For men and boys	64 03 59 10	
5%	VALUE	- - - For women and girls	64 03 59 20	
5%	VALUE	- - - For children	64 03 59 30	
		<b>- Other footwear :</b>		
		<b>- - Covering the ankle :</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - For men and boys	64 03 91 10	
5%	VALUE	- - - For women and girls	64 03 91 20	
5%	VALUE	- - - For children	64 03 91 30	
		- - Other :		
5%	VALUE	- - - For men and boys	64 03 99 10	
5%	VALUE	- - - For women and girls	64 03 99 20	
5%	VALUE	- - - For children	64 03 99 30	
		<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.</b>		<b>64.04</b>
		<b>- Footwear with outer soles of rubber or plastics :</b>		
5%	VALUE	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	64 04 11 00	
5%	VALUE	- - Other	64 04 19 00	
5%	VALUE	- Footwear with outer soles of leather or composition leather	64 04 20 00	
		<b>Other footwear.</b>		<b>64.05</b>
5%	VALUE	- With uppers of leather or composition leather	64 05 10 00	
5%	VALUE	- With uppers of textile materials	64 05 20 00	
5%	VALUE	- Other	64 05 90 00	
		<b>Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.</b>		<b>64.06</b>
5%	VALUE	- Uppers and parts thereof, other than stiffeners	64 06 10 00	
5%	VALUE	- Outer soles and heels, of rubber or plastics	64 06 20 00	
5%	VALUE	- Other	64 06 90 00	

### Chapter 65

#### Headgear and parts thereof

#### Notes.

I.- 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	<b>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.</b>	65 01 00 00	<b>65.01</b>
5%	VALUE	<b>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.</b>	65 02 00 00	<b>65.02</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Deleted</b>		<b>65.03</b>
<b>5%</b>	<b>VALUE</b>	<b>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.</b>	<b>65 04 00 00</b>	<b>65.04</b>
		<b>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.</b>		<b>65.05</b>
<b>5%</b>	<b>VALUE</b>	- - - Embroidered headgear (shimagh)	<b>65 05 00 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - (headgear(Ghuttra) printed in form of shimagh, not embroidered	<b>65 05 00 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Ordinary (Foil (ghutrahs)	<b>65 05 00 30</b>	
<b>5%</b>	<b>VALUE</b>	- - - skulcaps(Taqias)	<b>65 05 00 40</b>	
<b>5%</b>	<b>VALUE</b>	- - - Headbands (uqul)	<b>65 05 00 50</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Military caps and berets	<b>65 05 00 60</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Disposable caps used in operations rooms, of polypropylene, whether or not sterilized	<b>65 05 00 70</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Ghutrahs, embeoidered or not embeoidered (head masar)	<b>65 05 00 80</b>	
<b>5%</b>	<b>VALUE</b>	- - - - Other	<b>65 05 00 90</b>	
		<b>Other headgear, whether or not lined or trimmed.</b>		<b>65.06</b>
		<b>- Safety headgear :</b>		
<b>5%</b>	<b>VALUE</b>	- - - For sporting activities	<b>65 06 10 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Firemen's helmets	<b>65 06 10 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Military helmets	<b>65 06 10 30</b>	
<b>5%</b>	<b>VALUE</b>	- - - Motor cyclists helmets	<b>65 06 10 40</b>	
<b>5%</b>	<b>VALUE</b>	- - - Construction workers helmets	<b>65 06 10 50</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>65 06 10 90</b>	
		<b>- Other :</b>		
		<b>- - Of rubber or of plastics :</b>		
<b>5%</b>	<b>VALUE</b>	- - - Bathing headgear	<b>65 06 91 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>65 06 91 90</b>	
<b>5%</b>	<b>VALUE</b>	- - Of other materials	<b>65 06 99 00</b>	
<b>5%</b>	<b>VALUE</b>	<b>Head-bands, linings, covers, hat foundntions, hat frames,peaks and chinstraps, for headgear.</b>	<b>65 07 00 00</b>	<b>65.07</b>

#### 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).



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).</b>		<b>66.01</b>
<b>5%</b>	<b>VALUE</b>	- Garden or similar umbrellas	<b>66 01 10 00</b>	
		<b>- Other :</b>		
<b>5%</b>	<b>VALUE</b>	- - Having a telescopic shaft	<b>66 01 91 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>66 01 99 00</b>	
		<b>Walking-sticks, seat-sticks, whips, riding-crops and the like.</b>		<b>66.02</b>
<b>5%</b>	<b>VALUE</b>	- - - Walking-sticks	<b>66 02 00 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Whips	<b>66 02 00 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>66 02 00 90</b>	
		<b>Parts, trimmings and accessories of articles of heading 66.01 or 66.02.</b>		<b>66.03</b>
<b>5%</b>	<b>VALUE</b>	- Umbrella frames, including frames mounted on shafts (sticks)	<b>66 03 20 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other	<b>66 03 90 00</b>	

#### Chapter 67

**Prepared teathers 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, spurts 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 No. 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

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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(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.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).</b>		<b>67.01</b>
5%	VALUE	- - - Ornamental hand fans of feather	67 01 00 10	
5%	VALUE	- - - Other	67 01 00 90	
		<b>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.</b>		<b>67.02</b>
5%	VALUE	- Of plastics	67 02 10 00	
		<b>- Of other materials :</b>		
5%	VALUE	- - - Of metal foils	67 02 90 10	
5%	VALUE	- - - Of textiles	67 02 90 20	
5%	VALUE	- - - Of other materials	67 02 90 90	
5%	VALUE	<b>Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.</b>	67 03 00 00	<b>67.03</b>
		<b>Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.</b>		<b>67.04</b>
		<b>- Of synthetic textile materials :</b>		
5%	VALUE	- - Complete wigs	67 04 11 00	
5%	VALUE	- - Other	67 04 19 00	
5%	VALUE	- Of human hair	67 04 20 00	
5%	VALUE	- Of other materials	67 04 90 00	

### Section XIII

## ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; GLASS AND GLASSWARE

### Chapter 68

#### Articles of stone, plaster, cement, asbestos, mica or similar materials

#### Notes.

I.- This Chapter does not cover :

(a) Goods of Chapter 25;

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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(b) Coated, impregnated or covered paper and paperboard in each case. of heading 48.10 or 48.11 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);

(c) Coated impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);

(d) Articles of Chapter 71 ;

(e) Tools or parts of tools, of Chapter 82;

(f) Lithographic stones of heading 84.42;

(g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(h) Dental burrs (heading 90.18);

(ij) Articles of Chapter 91 (for example, clocks and clock cases);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

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

“(m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), 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, tlint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Setts, curbstones and flagstones, of natural stone (except slate).</b>		<b>68.01</b>
<b>5%</b>	<b>VALUE</b>	- - - Of sandstone	<b>68 01 00 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Of granite	<b>68 01 00 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Of porphyry	<b>68 01 00 30</b>	
<b>5%</b>	<b>VALUE</b>	- - - Of marble	<b>68 01 00 40</b>	
<b>5%</b>	<b>VALUE</b>	- - - Of other natural stones	<b>68 01 00 90</b>	
		<b>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).</b>		<b>68.02</b>
<b>5%</b>	<b>VALUE</b>	- 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	<b>68 02 10 00</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :</b>		
5%	VALUE	- - Marble, travertine and alabaster	68 02 21 00	
5%	VALUE	- - Granite	68 02 23 00	
5%	VALUE	- - Other stone	68 02 29 00	
		<b>- Other :</b>		
		<b>- - Marble, travertine and alabaster :</b>		
5%	VALUE	- - - Articles such as steps, cornices pediments, balustrades, corbels and supports, doors or windows frames and lintels thresholds; mantelpieces ; windows sills ; doors steps; to mbstones; boundary stones and milestones, bollards; panoramic indicators and the like	68 02 91 10	
		<b>- - - Fixed bathroom equipment :</b>		
5%	VALUE	- - - - Bathtubs	68 02 91 21	
5%	VALUE	- - - - Wash basins	68 02 91 22	
5%	VALUE	- - - - Fountain basins	68 02 91 23	
5%	VALUE	- - - - Other	68 02 91 29	
5%	VALUE	- - - Vases and artificial fruits and folages	68 02 91 30	
5%	VALUE	- - - Columns, pedestals, bases and capitals for columns	68 02 91 40	
5%	VALUE	- - - Cups, boxes and ash trays	68 02 91 50	
5%	VALUE	- - - Paper weights and writing aid	68 02 91 60	
5%	VALUE	- - - Stone slabs forming the tops of articles of furniture (for buffets, sinks, tables etc)	68 02 91 70	
5%	VALUE	- - - Other	68 02 91 90	
5%	VALUE	- - Other calcareous stone	68 02 92 00	
5%	VALUE	- - Granite	68 02 93 00	
5%	VALUE	- - Other stone	68 02 99 00	
		<b>Worked slate and articles of slate or of agglomerated slate.</b>		68.03
5%	VALUE	- - - Tiles and blocks for buildings or road paving	68 03 00 10	
5%	VALUE	- - - Other	68 03 00 90	
		<b>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.</b>		68.04
5%	VALUE	- Millstones and grindstones for milling, grinding or pulping	68 04 10 00	
		<b>- Other millstones, grindstones, grinding wheels and the like :</b>		
5%	VALUE	- - Of agglomerated synthetic or natural diamond	68 04 21 00	
5%	VALUE	- - Of Other agglomerated abrasives or of ceramics	68 04 22 00	
5%	VALUE	- - Of natural stone	68 04 23 00	
5%	VALUE	- Hand sharpening or polishing stones	68 04 30 00	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.</b>		<b>68.05</b>
5%	VALUE	- On a base of woven textile fabric only	68 05 10 00	
5%	VALUE	- On A base of Paper or paperboard only	68 05 20 00	
5%	VALUE	- On a base of other materials	68 05 30 00	
		<b>Slag wool, rock wool and similar mineral wools exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.</b>		<b>68.06</b>
5%	VALUE	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	68 06 10 00	
5%	VALUE	- Exfoliated vermiculite, expanded clays, foamed Slag and similar expanded mineral materials (including intermixtures thereof)	68 06 20 00	
5%	VALUE	- Other	68 06 90 00	
		<b>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).</b>		<b>68.07</b>
5%	VALUE	- In rolls	68 07 10 00	
		<b>- Other :</b>		
5%	VALUE	- - - Tiles, blocks and tiling stones	68 07 90 10	
5%	VALUE	- - - Ceiling and building boards	68 07 90 20	
5%	VALUE	- - - Pipes and fittings thereof	68 07 90 30	
5%	VALUE	- - - Cast or moulded tableware	68 07 90 40	
5%	VALUE	- - - Other	68 07 90 90	
5%	VALUE	<b>Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.</b>	68 08 00 00	<b>68.08</b>
		<b>Articles of plaster or of compositions based on plaster .</b>		<b>68.09</b>
		<b>- Boards, sheets, panels, tiles and similar articles, not ornamented :</b>		
5%	VALUE	- - Faced or reinforced with paper or paperboard only	68 09 11 00	
5%	VALUE	- - Other	68 09 19 00	
		<b>- Other articles :</b>		
5%	VALUE	- - - Boards, sheets, panels, tiles and similar articles, ornamented	68 09 90 10	
5%	VALUE	- - - Moulded articles for decoration and ornament (patterns, columns, bowls, vases and similar articles)	68 09 90 20	
5%	VALUE	- - - Moulds used in industry	68 09 90 30	
5%	VALUE	- - - Other	68 09 90 90	
		<b>Articles of cement, of concrete or of artificial stone, whether or not reinforced.</b>		<b>68.10</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		- Tiles, flagstones, bricks and similar articles :		
5%	VALUE	- - Building blocks and bricks	68 10 11 00	
		- - Other :		
5%	VALUE	- - - Roofing bricks	68 10 19 10	
		- - - Tiles :		
5%	VALUE	- - - - Paving blocks and slabs	68 10 19 21	
5%	VALUE	- - - - Tiles covered with a layer of ground stone for flooring or roofing	68 10 19 22	
5%	VALUE	- - - - Granulated marble tiles	68 10 19 23	
5%	VALUE	- - - - Other	68 10 19 29	
5%	VALUE	- - - Other	68 10 19 90	
		- Other articles :		
5%	VALUE	- - Prefabricated structural components for building or civil engineering	68 10 91 00	
		- - Other :		
5%	VALUE	- - - Fixed bathroom articles	68 10 99 10	
5%	VALUE	- - - Other	68 10 99 90	
		Articles of asbestos-cement, of cellulose fibre-cement or the like.		68.11
PROHIBITED ممنوع استيراد		- Containing asbestos	68 11 40 00	
		- Not containing asbestos :		
5%	VALUE	- - Corrugated sheets	68 11 81 00	
5%	VALUE	- - Other sheets, panels, tiles and similar articles	68 11 82 00	
		- - Other articles:		
5%	VALUE	- - - Tanks	68 11 89 10	
5%	VALUE	- - - Basins and fixed bathroom fittings	68 11 89 20	
5%	VALUE	- - - Vases	68 11 89 30	
5%	VALUE	- - - Other	68 11 89 90	
		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.		68.12
PROHIBITED ممنوع استيراد		- OF crocidolite	68 12 80 00	
		- Other :		
5%	VALUE	- - Clothing, clothing accessories, footwear and headgear	68 12 91 00	
5%	VALUE	- - Paper, millboard and felt	68 12 92 00	
PROHIBITED ممنوع استيراد		- - Compressed asbestos fibre jointing, in sheets or rolls	68 12 93 00	
5%	VALUE	- - Other	68 12 99 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		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.		68.13
<b>PROHIBITED</b> ممنوع استيراد		- Containing asbestos	68 13 20 00	
		- Not containing asbestos :		
5%	VALUE	- - Brake linings and pads	68 13 81 00	
5%	VALUE	- - Other	68 13 89 00	
		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.		68.14
5%	VALUE	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	68 14 10 00	
		- Other :		
5%	VALUE	- - - Pipes, ducts and similar moulded articles	68 14 90 10	
5%	VALUE	- - - Other	68 14 90 90	
		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.		68.15
		- Non-electrical articles of graphite or other carbon :		
5%	VALUE	- - - Filter tubes and discs	68 15 10 10	
5%	VALUE	- - - Axial ignots	68 15 10 20	
5%	VALUE	- - - Worked bricks and tiles	68 15 10 30	
5%	VALUE	- - - Moulds for the manufacture of articles of delicate design (e.g., coins, medals, lead soldiers for collections)	68 15 10 40	
5%	VALUE	- - - Other	68 15 10 90	
		- Articles of peat :		
5%	VALUE	- - - Plates	68 15 20 10	
5%	VALUE	- - - Cylindrical shapes	68 15 20 20	
5%	VALUE	- - - Plant pots	68 15 20 30	
5%	VALUE	- - - Other	68 15 20 90	
		- Other articles :		
		- - Containing magnesite, dolomite or chromite :		
5%	VALUE	- - - Unfired bricks and other forms of dolomite agglomerated with tar	68 15 91 10	
5%	VALUE	- - - Bricks and other shapes of unfired magnesite or chrome-magnesite	68 15 91 20	
5%	VALUE	- - - Other	68 15 91 90	
		- - Other :		
5%	VALUE	- - - Unfired pots of silice or alum (e.g., those used for melting glass)	68 15 99 10	
5%	VALUE	- - - Touchstone for testing precious metals	68 15 99 20	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Paving blocks and slabs	68 15 99 30	
5%	VALUE	- - - Filter tubes of finelycrushed and agglomerated quartz or flint	68 15 99 40	
5%	VALUE	- - - Other blocks, slabs or sheets of melted basalt	68 15 99 50	
5%	VALUE	- - - Other	68 15 99 90	

### Chapter 69

### Ceramic products

#### Notes.

1.-This Chapter applies only to ceramic products which have been fired after shaping. Headin s Nos. 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 fitings, prefabricated buildings);
- (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (l) Artcles 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).

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS</b>		
5%	VALUE	<b>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.</b>	69 01 00 00	69.01
		<b>Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.</b>		69.02
5%	VALUE	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>	69 02 10 00	
5%	VALUE	- Containing by weight more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or	69 02 20 00	
5%	VALUE	- Other	69 02 90 00	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Other refractory ceramic goods (for example, retorts, crucibles, muftles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.</b>		<b>69.03</b>
5%	VALUE	- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	69 03 10 00	
5%	VALUE	- Containing by weight more than 50% of alumina (A12O3) or of a mixture or compound of alumina and of silica (SiO2)	69 03 20 00	
5%	VALUE	- Other	69 03 90 00	
		<b>II.- OTHER CERAMIC PRODUCTS</b>		
		<b>Ceramic building bricks, flooring blocks, support or filler tiles and the like.</b>		<b>69.04</b>
5%	VALUE	- Building bricks	69 04 10 00	
5%	VALUE	- Other	69 04 90 00	
		<b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</b>		<b>69.05</b>
5%	VALUE	- Roofing tiles	69 05 10 00	
		<b>- Other :</b>		
5%	VALUE	- - - Cowls	69 05 90 10	
5%	VALUE	- - - Architectural ornaments	69 05 90 20	
5%	VALUE	- - - Other	69 05 90 90	
5%	VALUE	<b>Ceramic pipes, conduits, guttering and pipe fittings.</b>	69 06 00 00	<b>69.06</b>
		<b>Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.</b>		<b>69.07</b>
		<b>- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :</b>		
5%	VALUE	-- Of a water absorption coefficient by weight not exceeding 0.5 %	69 07 21 00	
5%	VALUE	-- Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	69 07 22 00	
5%	VALUE	-- Of a water absorption coefficient by weight exceeding 10 %	69 07 23 00	
5%	VALUE	- Mosaic cubes and the like, other than those of subheading 6907.40	69 07 30 00	
5%	VALUE	- Finishing ceramics".	69 07 40 00	
		<b>Deleted</b>		<b>69.08</b>
		<b>Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.</b>		<b>69.09</b>
		<b>- Ceramic wares for laboratory, chemical or other technical uses :</b>		
5%	VALUE	- - Of porcelain or china	69 09 11 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	69 09 12 00	
5%	VALUE	- - Other	69 09 19 00	
		- Other :		
5%	VALUE	- - - Ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	69 09 90 10	
5%	VALUE	- - - Other	69 09 90 90	
		<b>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</b>		69.10
5%	VALUE	- Of porcelain or china	69 10 10 00	
5%	VALUE	- Other	69 10 90 00	
		<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</b>		69.11
5%	VALUE	- Tableware and kitchenware	69 11 10 00	
5%	VALUE	- Other	69 11 90 00	
5%	VALUE	<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.</b>	69 12 00 00	69.12
		<b>Statuettes and other ornamental ceramic articles.</b>		69.13
		- Of porcelain or china :		
5%	VALUE	- - - Censers	69 13 10 10	
5%	VALUE	- - - Book-stands, paperweights and similar articles of desk accessories	69 13 10 20	
5%	VALUE	- - - Vases	69 13 10 30	
5%	VALUE	- - - Ashtrays	69 13 10 40	
5%	VALUE	- - - Jewellery and candy boxes and the like	69 13 10 50	
5%	VALUE	- - - Other	69 13 10 90	
		- Other :		
5%	VALUE	- - - Vases	69 13 90 10	
5%	VALUE	- - - Other	69 13 90 90	
		<b>Other ceramic articles.</b>		69.14
		- Of porcelain or china :		
5%	VALUE	- - - Accessories for door and window (e.g. handles, knobs,..etc.)	69 14 10 10	
5%	VALUE	- - - Sign-boards, letters,numbers and other signs	69 14 10 20	
5%	VALUE	- - - Other	69 14 10 90	
		- Other :		
5%	VALUE	- - - Stoves and other heating appliances of ceramic (ordinary ceramic and cramic paste)	69 14 90 10	
5%	VALUE	- - - Undecorated pots (e.g. for gardening) made of ordinary ceramic	69 14 90 20	
5%	VALUE	- - - Pots and jars for laboratories and stores ( for pharmacies and confectionaries,..etc.)	69 14 90 30	
5%	VALUE	- - - Other	69 14 90 90	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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### 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<sub>2</sub>) content not less than 60 % by weight;

(b) Mineral wools with a silica (SiO<sub>2</sub>) content less than 60 % but with an alkaline oxide ( K<sub>2</sub>O or Na<sub>2</sub>O) content exceeding 5 % by weight or a boric oxide (B<sub>2</sub>O<sub>3</sub>) content exceeding 2 % by weight.

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

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

**Subheading Note.**

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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I.- 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 % .

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	<b>Cullet and other waste and scrap of glass; glass in the mass .</b>	70 01 00 00	70.01
		<b>Glass in balls (other than microspheres of heading; No. 70.18), rods or tubes, unworked .</b>		70.02
5%	VALUE	- Balls	70 02 10 00	
5%	VALUE	- Rods	70 02 20 00	
		<b>- Tubes :</b>		
5%	VALUE	- - of fused quartz or Other fused silica	70 02 31 00	
5%	VALUE	- - Of other 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	70 02 32 00	
5%	VALUE	- - Other	70 02 39 00	
		<b>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>		70.03
		<b>- Non-wired sheets :</b>		
5%	VALUE	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or Non-reflecting layer	70 03 12 00	
5%	VALUE	- - Other	70 03 19 00	
5%	VALUE	- Wired sheets	70 03 20 00	
5%	VALUE	- Profiles	70 03 30 00	
		<b>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>		70.04
5%	VALUE	- Glass, Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or Non-reflecting layer	70 04 20 00	
5%	VALUE	- Other glass	70 04 90 00	
		<b>Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>		70.05
5%	VALUE	- Non-wired glass, having an absorbent, reflecting or Non-reflecting layer	70 05 10 00	
		<b>- Other non-wired glass :</b>		
5%	VALUE	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	70 05 21 00	
5%	VALUE	- - Other	70 05 29 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- wired glass	70 05 30 00	
5%	VALUE	<b>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.</b>	70 06 00 00	70.06
		<b>Safety glass, consisting of toughened (tempered) or laminated glass.</b>		70.07
		<b>- Toughened (tempered) safety glass :</b>		
5%	VALUE	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	70 07 11 00	
5%	VALUE	- - Other	70 07 19 00	
		<b>- Laminated safety glass :</b>		
5%	VALUE	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	70 07 21 00	
5%	VALUE	- - Other	70 07 29 00	
5%	VALUE	<b>Multiple-walled insulating units of glass .</b>	70 08 00 00	70.08
		<b>Glass mirrors, whether or not framed, including rear-view mirrors .</b>		70.09
5%	VALUE	- Rear-view mirrors for vehicles	70 09 10 00	
		<b>- Other :</b>		
5%	VALUE	- - Unframed	70 09 91 00	
5%	VALUE	- - Framed	70 09 92 00	
		<b>Carboys, bottles, flasks,jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.</b>		70.10
5%	VALUE	- Ampoules	70 10 10 00	
5%	VALUE	- Stoppers, lids and other closures	70 10 20 00	
5%	VALUE	- Other	70 10 90 00	
		<b>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.</b>		70.11
5%	VALUE	- For electric lighting	70 11 10 00	
5%	VALUE	- For cathode-ray tubes	70 11 20 00	
5%	VALUE	- Other	70 11 90 00	
		<b>Deleted</b>		70.12
		<b>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).</b>		70.13
		<b>- Of glass-ceramics :</b>		
5%	VALUE	- - - For table or kitchen	70 13 10 10	
5%	VALUE	- - - For offices	70 13 10 30	
		<b>- - - For toilet:</b>		
5%	VALUE	- - - - Perfume bottles for toilet	70 13 10 41	
5%	VALUE	- - - - Other	70 13 10 49	
5%	VALUE	- - - Other	70 13 10 90	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Stemware drinking glasses other than of glass-ceramics :</b>		
5%	VALUE	- - Of lead crystal	70 13 22 00	
5%	VALUE	- - Other	70 13 28 00	
		<b>- Other drinking glasses, other than of glass ceramics:</b>		
5%	VALUE	- - Of lead crystal	70 13 33 00	
5%	VALUE	- - Other	70 13 37 00	
		<b>- Glassware of a kin used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:</b>		
5%	VALUE	- - Of lead crystal	70 13 41 00	
5%	VALUE	- - 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	70 13 42 00	
5%	VALUE	- - Other	70 13 49 00	
		<b>- Other glassware :</b>		
		<b>- - Of lead crystal :</b>		
5%	VALUE	- - - For offices	70 13 91 10	
		<b>- - - Toilet glassware :</b>		
5%	VALUE	- - - - Perfumery bottles for toilet	70 13 91 31	
5%	VALUE	- - - - Other	70 13 91 39	
5%	VALUE	- - - Other	70 13 91 90	
		<b>- - Other:</b>		
5%	VALUE	- - - Aquariums	70 13 99 10	
5%	VALUE	- - - Censers	70 13 99 20	
5%	VALUE	- - - Other	70 13 99 90	
		<b>Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.</b>		70.14
5%	VALUE	- - - For transportaion equipment	70 14 00 10	
5%	VALUE	- - - Other	70 14 00 90	
		<b>Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.</b>		70.15
5%	VALUE	- Glasses for corrective spectacles	70 15 10 00	
		<b>- Other :</b>		
5%	VALUE	- - - Clock and watch glass	70 15 90 10	
5%	VALUE	- - - Glasses for sunglasses and other protective spectacles	70 15 90 20	
5%	VALUE	- - - Other	70 15 90 90	
		<b>Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.</b>		70.16

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	70 16 10 00	
5%	VALUE	- Other	70 16 90 00	
		<b>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.</b>		70.17
		<b>- Of fused quartz or other fused silica :</b>		
Free	VALUE	- - - Quartz reactors tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	70 17 10 10	
Free	VALUE	- - - Other	70 17 10 90	
5%	VALUE	- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per kelvin within a temperature range of 0°C to 300°C	70 17 20 00	
5%	VALUE	- Other	70 17 90 00	
		<b>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.</b>		70.18
		<b>- Glass beads, imitation pearls, imitation precious or semi- precious stones and similar glass smallwares :</b>		
5%	VALUE	- - - Rosaries	70 18 10 10	
5%	VALUE	- - - Other	70 18 10 90	
5%	VALUE	- Glass microspheres not exceeding 1 mm in diameter	70 18 20 00	
5%	VALUE	- Other	70 18 90 00	
		<b>Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).</b>		70.19
		<b>- Slivers, rovings, yarn and chopped strands :</b>		
5%	VALUE	- - Chopped strands, of a length of not more than 50 mm	70 19 11 00	
5%	VALUE	- - Rovings	70 19 12 00	
5%	VALUE	- - Other	70 19 19 00	
		<b>-Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :</b>		
5%	VALUE	- - Mats	70 19 31 00	
5%	VALUE	- - Thin sheets (voiles)	70 19 32 00	
5%	VALUE	- - Other	70 19 39 00	
5%	VALUE	- Woven fabrics of rovings	70 19 40 00	
		<b>- Other woven fabrics :</b>		
5%	VALUE	- - Of a width not exceeding 30 cm	70 19 51 00	
5%	VALUE	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex	70 19 52 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Other	70 19 59 00	
		<b>- Other :</b>		
5%	VALUE	- - - For transportaion equipment	70 19 90 10	
5%	VALUE	- - - Water tanks	70 19 90 20	
5%	VALUE	- - - For furniture and indoor decoration	70 19 90 30	
5%	VALUE	- - - For insulation purposes (heat, sound electricity)	70 19 90 40	
5%	VALUE	- - - Fiberglass cases for electric meters, without electrical fittings	70 19 90 50	
5%	VALUE	- - - Pipes and tubes	70 19 90 60	
5%	VALUE	--- Gas cylinders for domestic ranges, of fiberglass	70 19 90 70	
5%	VALUE	- - - Other	70 19 90 90	
		<b>Other articles of glass.</b>		<b>70.20</b>
5%	VALUE	- - - For transportaion equipment	70 20 00 10	
5%	VALUE	- - - Tanks and basins	70 20 00 20	
5%	VALUE	- - - Letters, numbers, sign-plates and other decorations for shops	70 20 00 30	
Free	VALUE	- - - Quartz reactors tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	70 20 00 40	
5%	VALUE	- - - Other	70 20 00 90	

#### 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.

I.- Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly :

(a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or

(b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2.- (a) headings 71.13. 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims). and paragraph (b) of the foregoing Note does not apply to such articles (\*).

(b) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3.- This Chapter does not cover :

(a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);

(b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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- (c) Goods of Chapter 32 (for example, lustres);
- (d) Supported catalysts (heading 38.15);
- (e) Articles of heading 42.02 or 42.03 referred to in Note 2 (B) to Chapter 42;
- (f) Articles of heading 43.03 or 43.04;
- (g) Goods of Section XI (textiles and textile articles);
- (h) Footwear, headgear or other articles of Chapter 64 or 65;
- (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
- (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82 containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a
  - (i) Articles of Chapter 90,91 or 92 (scientific instruments, clocks and watches, musical instrument).
- (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

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

(a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;

(b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;

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

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

7.- Throughout the Nomenclature the expression " metal clad with precious metal " means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, braring, 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.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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8.- Subject to Note 1 (a) to Section VI, goods answering to a DESCRIPTION in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9.- For the purposes of heading 71.13, the expression " articles of jewellery " means :

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia): and

(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semiprecious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

10.- For the purposes of heading 71.14, the expression " articles of goldsmiths' or silversmiths' wares " includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11.- For the purposes of heading 71.17, the expression " imitation jewellery " means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

#### Subheading Notes.

1.- For the purposes of subheadings 7106.10, 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.

2.- Notwithstanding the provisions of Chapter Note 4 (b), for the purposes of subheadings 71.10.11 and 7110.19, the expression " platinum " does not include iridium, osmium, palladium, rhodium or ruthenium.

3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal platinum palladium rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES</b>		
		<b>Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.</b>		<b>71.01</b>
<b>5%</b>	<b>VALUE</b>	- Natural pearls	<b>71 01 10 00</b>	
		<b>- Cultured pearls :</b>		

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Unworked	71 01 21 00	
5%	VALUE	- - Worked	71 01 22 00	
		<b>Diamonds, whether or not worked, but not mounted or set.</b>		71.02
Free	VALUE	- Unsorted	71 02 10 00	
		<b>- Industrial :</b>		
Free	VALUE	- - Unworked or simply sawn, cleaved or bruted	71 02 21 00	
5%	VALUE	- - Other	71 02 29 00	
		<b>- Non-industrial :</b>		
Free	VALUE	- - Unworked or simply sawn, cleaved or bruted	71 02 31 00	
5%	VALUE	- - Other	71 02 39 00	
		<b>Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.</b>		71.03
5%	VALUE	- Unworked or simply sawn or roughly shaped	71 03 10 00	
		<b>- Otherwise worked :</b>		
5%	VALUE	- - Rubies, sapphires and emeralds	71 03 91 00	
5%	VALUE	- - Other	71 03 99 00	
		<b>Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.</b>		71.04
5%	VALUE	- Piezo-electric quartz	71 04 10 00	
5%	VALUE	- Other, unworked or simply sawn or roughly shaped	71 04 20 00	
5%	VALUE	- Other	71 04 90 00	
		<b>Dust and powder of natural or synthetic precious or semi-precious stones.</b>		71.05
5%	VALUE	- Of diamonds	71 05 10 00	
5%	VALUE	- Other	71 05 90 00	
		<b>II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL</b>		
		<b>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.</b>		71.06
Free	VALUE	- Powder	71 06 10 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Other :</b>		
		<b>- - Unwrought :</b>		
Free	VALUE	- - - Ingots	71 06 91 10	
Free	VALUE	- - - Other	71 06 91 90	
Free	VALUE	- - Semi-manufactured	71 06 92 00	
5%	VALUE	<b>Base metals clad with silver, not further worked than semi-manufactured.</b>	71 07 00 00	71.07
		<b>Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.</b>		71.08
		<b>- Non-monetary :</b>		
Free	VALUE	- - Powder	71 08 11 00	
		<b>- - Other unwrought forms :</b>		
Free	VALUE	- - - Ingots	71 08 12 10	
Free	VALUE	- - - Other	71 08 12 90	
Free	VALUE	- - Other semi-manufactured forms	71 08 13 00	
Free	VALUE	- Monetary	71 08 20 00	
5%	VALUE	<b>Base metals or silver, clad with gold, not further worked than semi-manufactured.</b>	71 09 00 00	71.09
		<b>Platinum, unwrought or in semi-manufactured forms, or in powder form.</b>		71.10
		<b>- Platinum :</b>		
		<b>- - Unwrought or in powder form :</b>		
Free	VALUE	- - - Ingots	71 10 11 10	
Free	VALUE	- - - Other	71 10 11 90	
Free	VALUE	- - Other	71 10 19 00	
		<b>- Palladium :</b>		
Free	VALUE	- - Unwrought or in powder form	71 10 21 00	
Free	VALUE	- - Other	71 10 29 00	
		<b>- Rhodium :</b>		
Free	VALUE	- - Unwrought or in powder form	71 10 31 00	
Free	VALUE	- - Other	71 10 39 00	
		<b>- Iridium, osmium and ruthenium :</b>		
Free	VALUE	- - Unwrought or in powder form	71 10 41 00	
Free	VALUE	- - Other	71 10 49 00	
5%	VALUE	<b>Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.</b>	71 11 00 00	71.11
		<b>Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.</b>		71.12
5%	VALUE	- Ash containing precious metal or precious metal compounds	71 12 30 00	
		<b>- Other:</b>		
5%	VALUE	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	71 12 91 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	71 12 92 00	
5%	VALUE	- - Other	71 12 99 00	
		<b>III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES</b>		
		<b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.</b>		71.13
		<b>- Of precious metal whether or not plated or clad with precious metal :</b>		
5%	VALUE	- - Of silver, whether or not plated or clad with other precious metal	71 13 11 00	
		<b>- - Of other precious metal, whether or not plated or clad with precious metal :</b>		
5%	VALUE	- - - Of gold	71 13 19 10	
5%	VALUE	- - - Of platinum and the platinum group	71 13 19 20	
5%	VALUE	- Of base metal clad with precious metal	71 13 20 00	
		<b>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.</b>		71.14
		<b>- Of precious metal whether or not plated or clad with precious metal :</b>		
5%	VALUE	- - Of silver, whether or not plated or clad with other precious metal	71 14 11 00	
		<b>- - Of other precious metal, whether or not plated or clad with precious metal :</b>		
5%	VALUE	- - - Of gold	71 14 19 10	
5%	VALUE	- - - Of platinum and the platinum group	71 14 19 20	
5%	VALUE	- Of base metal clad with precious metal	71 14 20 00	
		<b>Other articles of precious metal or of metal clad with precious metal.</b>		71.15
5%	VALUE	- Catalysts in the form of wire cloth or grill, of platinum	71 15 10 00	
5%	VALUE	- Other	71 15 90 00	
		<b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) .</b>		71.16
		<b>- Of natural or cultured pearls :</b>		
5%	VALUE	- - - Articles of personal ornamentation	71 16 10 10	
5%	VALUE	- - - Other	71 16 10 90	
		<b>- Of precious or semi-precious stones (natural, synthetic or reconstructed) :</b>		
5%	VALUE	- - - Articles of personal ornamentation	71 16 20 10	
5%	VALUE	- - - Articles for Industrial technical uses	71 16 20 20	
5%	VALUE	- - - Other	71 16 20 90	
		<b>Imitation jewellery.</b>		71.17
		<b>- Of base metal, whether or not plated with precious metal :</b>		
		<b>- - Cuff-links and studs :</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Cuff-links	71 17 11 10	
5%	VALUE	- - - Other	71 17 11 90	
5%	VALUE	- - Other	71 17 19 00	
		<b>- Other :</b>		
5%	VALUE	- - - Of plastic	71 17 90 10	
5%	VALUE	- - - Of glass	71 17 90 20	
5%	VALUE	- - - Of wood	71 17 90 30	
5%	VALUE	- - - Other	71 17 90 90	
		<b>Coin.</b>		<b>71.18</b>
Free	VALUE	- Coin (other than gold coin), not being legal tender	71 18 10 00	
Free	VALUE	- Other	71 18 90 00	

### Section XV

### BASE METALS AND ARTICLES OF BASE METAL

#### Notes.

1 .- This Section does not cover :

(a) Prepared paints inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10 , 32.12 , 32.13 or 32.15);

(b) Ferro-cerium or other pyrophoric alloys (heading 36.06);

(c) Headgear or parts thereof of heading 65.06 or 65.07;

(d) Umbrella frames or other articles of heading 66.03;

(e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);

(f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);

(g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);

(h) Instruments or apparatus of Section XVIII, including clock or watch springs;

(ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);

(k) Articles of Chapter 94 (for example furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(1) 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 airticles 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.

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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 Chapter 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

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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**Notes.**

I.- 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

- 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

(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



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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- 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 anodes. 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
- 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

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

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals rectangles (including squares), triangles or other convex polygons (including " flattened circles " and " modified rectangles ", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods:

Products which do not conform to any of the definitions at (ij), (k) or (1) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals rectangles (including squares), triangles or other convex polygons (including " flattened circles " and " modified rectangles ", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may :

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

- be twisted after rolling.

(n) Angles, shapes and sections

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (1) 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,  
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.

I.- 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

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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- 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 I (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 I (c) must each exceed 10 % by weight.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM</b>		
		<b>Pig iron and spiegeleisen in pigs, blocks or other primary forms.</b>		<b>72.01</b>
<b>5%</b>	<b>VALUE</b>	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus: 291	<b>72 01 10 00</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	72 01 20 00	
5%	VALUE	- Alloy pig iron; spiegeleisen	72 01 50 00	
		<b>Ferro-alloys.</b>		<b>72.02</b>
		<b>- Ferro-manganese :</b>		
5%	VALUE	- - Containing by weight more than 2% of carbon	72 02 11 00	
5%	VALUE	- - Other	72 02 19 00	
		<b>- Ferro-silicon :</b>		
5%	VALUE	- - Containing by weight more than 55% of silicon	72 02 21 00	
5%	VALUE	- - Other	72 02 29 00	
5%	VALUE	- Ferro-silico-manganese	72 02 30 00	
		<b>- Ferro-chromium :</b>		
5%	VALUE	- - Containing by weight more than 4% of carbon	72 02 41 00	
5%	VALUE	- - Other	72 02 49 00	
5%	VALUE	- Ferro-silico-chromium	72 02 50 00	
5%	VALUE	- Ferro-nickel	72 02 60 00	
5%	VALUE	- Ferro-molybdenum	72 02 70 00	
5%	VALUE	- Ferro-tungsten and ferro-silico-tungsten	72 02 80 00	
		<b>- Other :</b>		
5%	VALUE	- - Ferro-titanium and ferro-silico-titanium	72 02 91 00	
5%	VALUE	- - Ferro-vanadium	72 02 92 00	
5%	VALUE	- - Ferro-niobium	72 02 93 00	
5%	VALUE	- - Other	72 02 99 00	
		<b>Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %,in lumps, pellets or similar forms.</b>		<b>72.03</b>
5%	VALUE	- Ferrous products obtained by direct reduction of iron ore	72 03 10 00	
5%	VALUE	- Other	72 03 90 00	
		<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</b>		<b>72.04</b>
5%	VALUE	- Waste and scrap of cast iron	72 04 10 00	
		<b>- Waste and scrap of alloy steel :</b>		
5%	VALUE	- - Of stainless steel	72 04 21 00	
5%	VALUE	- - Other	72 04 29 00	
5%	VALUE	- Waste and scrap of tinned iron or steel	72 04 30 00	
		<b>- Other waste and scrap :</b>		
5%	VALUE	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	72 04 41 00	
5%	VALUE	- - Other	72 04 49 00	
5%	VALUE	- Remelting scrap Ingots	72 04 50 00	
		<b>Granules and powders, of pig iron, spiegeleisen, iron or steel.</b>		<b>72.05</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Granules	72 05 10 00	
		- <b>Powders :</b>		
5%	VALUE	- - Of alloy steel	72 05 21 00	
5%	VALUE	- - Other	72 05 29 00	
		<b>II.- IRON AND NON-ALLOY STEEL</b>		
		<b>Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).</b>		<b>72.06</b>
5%	VALUE	- Ingots	72 06 10 00	
5%	VALUE	- Other	72 06 90 00	
		<b>Semi-finished products of iron or non-alloy steel.</b>		<b>72.07</b>
		<b>- Containing by weight less than 0.25% of carbon :</b>		
5%	VALUE	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	72 07 11 00	
5%	VALUE	- - Other, of rectangular (other than square) cross-section	72 07 12 00	
5%	VALUE	- - Other	72 07 19 00	
5%	VALUE	- Containing by weight 0.25% or more of carbon	72 07 20 00	
		<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.</b>		<b>72.08</b>
5%	VALUE	- in coils, not further worked than hot-rolled, with patterns in relief	72 08 10 00	
		<b>- Other, in coils, not further worked than hot-rolled, pickled :</b>		
5%	VALUE	- - Of a thickness of 4.75 mm or more	72 08 25 00	
5%	VALUE	- - Of a thickness of 3 mm or more but less than 4.75 mm	72 08 26 00	
5%	VALUE	- - Of a thickness of less than 3 mm	72 08 27 00	
		<b>- Other, in coils, not further worked than hot-rolled :</b>		
5%	VALUE	- - Of a thickness exceeding 10 mm	72 08 36 00	
5%	VALUE	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	72 08 37 00	
5%	VALUE	- - Of a thickness of 3 mm or more but less than 4.75 mm	72 08 38 00	
5%	VALUE	- - Of a thickness of less than 3 mm	72 08 39 00	
5%	VALUE	- Not in coils, not further worked than hot-rolled, with patterns in relief	72 08 40 00	
		<b>- Other, not in coils, not further worked than hot-rolled :</b>		
5%	VALUE	- - Of a thickness exceeding 10 mm	72 08 51 00	
5%	VALUE	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	72 08 52 00	
5%	VALUE	- - Of a thickness of 3 mm or more but less than 4.75 mm	72 08 53 00	
5%	VALUE	- - Of a thickness of less than 3 mm	72 08 54 00	
5%	VALUE	- Other	72 08 90 00	
		<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-</b>		<b>72.09</b>
		<b>- In coils, not further worked than cold-rolled (cold-reduced) :</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Of a thickness of 3 mm or more	72 09 15 00	
5%	VALUE	- - Of a thickness exceeding 1 mm but less than 3 mm	72 09 16 00	
5%	VALUE	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	72 09 17 00	
5%	VALUE	- - Of a thickness of less than 0.5 mm	72 09 18 00	
		<b>- Not in coils, not further worked than cold-rolled (cold-reduced) :</b>		
5%	VALUE	- - Of a thickness of 3 mm or more	72 09 25 00	
5%	VALUE	- - Of a thickness exceeding 1 mm but less than 3 mm	72 09 26 00	
5%	VALUE	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	72 09 27 00	
5%	VALUE	- - Of a thickness of less than 0.5 mm	72 09 28 00	
5%	VALUE	- Other	72 09 90 00	
		<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.</b>		72.10
		<b>- Plated or coated with tin :</b>		
5%	VALUE	- - Of a thickness of 0.5 mm or more	72 10 11 00	
5%	VALUE	- - Of a thickness of less than 0.5 mm	72 10 12 00	
5%	VALUE	- Plated or coated with lead, including terne-plate	72 10 20 00	
5%	VALUE	- Electrolytically plated or coated with zinc	72 10 30 00	
		<b>- Otherwise plated or coated with zinc :</b>		
5%	VALUE	- - Corrugated	72 10 41 00	
5%	VALUE	- - Other	72 10 49 00	
5%	VALUE	- Plated or coated with chromium oxides or with chromium and chromium oxides	72 10 50 00	
		<b>- Plated or coated with aluminium :</b>		
5%	VALUE	- - Plated or coated with aluminium-zinc alloys	72 10 61 00	
5%	VALUE	- - Other	72 10 69 00	
5%	VALUE	- Painted, varnished or coated with plastics	72 10 70 00	
5%	VALUE	- Other	72 10 90 00	
		<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.</b>		72.11
		<b>- Not further worked than hot-rolled :</b>		
5%	VALUE	- - 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	72 11 13 00	
5%	VALUE	- - Other, of a thickness of 4.75 mm or more	72 11 14 00	
5%	VALUE	- - Other	72 11 19 00	
		<b>- Not further worked than cold-rolled (cold-reduced) :</b>		
5%	VALUE	- - Containing by weight less than 0.25% of carbon	72 11 23 00	
5%	VALUE	- - Other	72 11 29 00	
5%	VALUE	- Other	72 11 90 00	
		<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.</b>		72.12
5%	VALUE	- Plated or coated with tin	72 12 10 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Electrolytically plated or coated with zinc	72 12 20 00	
5%	VALUE	- Otherwise plated or coated with zinc	72 12 30 00	
5%	VALUE	- Painted, varnished or coated with plastics	72 12 40 00	
5%	VALUE	- Otherwise plated or coated	72 12 50 00	
5%	VALUE	- Clad	72 12 60 00	
		<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</b>		72.13
5%	VALUE	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	72 13 10 00	
5%	VALUE	- Other, of free-cutting steel	72 13 20 00	
		<b>- Other :</b>		
5%	VALUE	- - Of circular cross-section measuring less than 14 mm in diameter	72 13 91 00	
5%	VALUE	- - Other	72 13 99 00	
		<b>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.</b>		72.14
		<b>- Forged:</b>		
5%	VALUE	- - - Of circular cross-section measuring less than 8mm in diameter	72 14 10 30	
5%	VALUE	- - - Of circular cross-section measuring 8-40 mm in diameter	72 14 10 40	
5%	VALUE	- - - Other	72 14 10 90	
		<b>- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:</b>		
5%	VALUE	- - - Of circular cross-section measuring less than 8mm in diameter	72 14 20 30	
5%	VALUE	- - - Of circular cross-section measuring 8-40 mm in diameter	72 14 20 40	
5%	VALUE	- - - Other	72 14 20 90	
		<b>- Other, of free-cutting steel:</b>		
5%	VALUE	- - - Of circular cross-section measuring less than 8mm in diameter	72 14 30 30	
5%	VALUE	- - - Of circular cross-section measuring 8-40 mm in diameter	72 14 30 40	
5%	VALUE	- - - Other	72 14 30 90	
		<b>- Other :</b>		
5%	VALUE	- - Of rectangular (other than square) cross-section	72 14 91 00	
5%	VALUE	- - Other	72 14 99 00	
		<b>Other bars and rods of iron or non-alloy steel.</b>		72.15
		<b>- Of free-cutting steel, not further worked than cold-formed or cold-finished:</b>		
5%	VALUE	- - - Of circular cross-section measuring less than 8mm in diameter	72 15 10 30	
5%	VALUE	- - - Of circular cross-section measuring 8-40 mm in diameter	72 15 10 40	
5%	VALUE	- - - Other	72 15 10 90	
		<b>- Other, not further worked than cold-formed or cold-finished:</b>		
5%	VALUE	- - - Of circular cross-section measuring less than 8mm in diameter	72 15 50 30	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Of circular cross-section measuring 8-40 mm in diameter	72 15 50 40	
5%	VALUE	- - - Other	72 15 50 90	
		<b>- Other:</b>		
5%	VALUE	- - - Of circular cross-section measuring less than 8mm in diameter	72 15 90 30	
5%	VALUE	- - - Of circular cross-section measuring 8-40 mm in diameter	72 15 90 40	
5%	VALUE	- - - Other	72 15 90 90	
		<b>Angles, shapes and sections of iron or non-alloy steel.</b>		<b>72.16</b>
5%	VALUE	- U, I or H sections, not further worked than hot-rolled, hotdrawn or extruded, of a height of less than 80 mm	72 16 10 00	
		<b>- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :</b>		
5%	VALUE	- - L sections	72 16 21 00	
5%	VALUE	- - T sections	72 16 22 00	
		<b>- U, I or H sections, not further worked than hot-rolled, hotdrawn or extruded of a height of 80 mm or more :</b>		
		<b>- - U sections:</b>		
5%	VALUE	Of a height of 80 mm or more, but not - - - exceeding 220 mm	72 16 31 10	
5%	VALUE	Of a height exceeding 220 mm - - -	72 16 31 20	
		<b>- - I sections:</b>		
5%	VALUE	Of a height of 80 mm or more, but not - - - exceeding 220 mm	72 16 32 10	
5%	VALUE	Of a height exceeding 220 mm - - -	72 16 32 20	
		<b>- - H sections:</b>		
5%	VALUE	Of a height of 80 mm or more, but not - - - exceeding 220 mm	72 16 33 10	
5%	VALUE	Of a height exceeding 220 mm - - -	72 16 33 20	
		<b>- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:</b>		
5%	VALUE	Of a height of 80 mm or more, but not - - - exceeding 220 mm	72 16 40 10	
5%	VALUE	Of a height exceeding 220 mm - - -	72 16 40 20	
5%	VALUE	- Other angles, shapes and sections, not further worked than hotrolled, hot-drawn or extruded	72 16 50 00	
		<b>- Angles, shapes and sections, not further worked than coldformed or cold-finished :</b>		
5%	VALUE	- - Obtained from flat-rolled products	72 16 61 00	
5%	VALUE	- - Other	72 16 69 00	
		<b>- Other :</b>		
5%	VALUE	- - Cold-formed or cold-finished from flat-rolled products	72 16 91 00	
5%	VALUE	- - Other	72 16 99 00	
		<b>Wire of iron or non-alloy steel.</b>		<b>72.17</b>
5%	VALUE	- Not plated or coated, whether or not polished	72 17 10 00	
5%	VALUE	- Plated or coated with zinc	72 17 20 00	
5%	VALUE	- Plated or coated with other base metals	72 17 30 00	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Other	72 17 90 00	
		<b>III.- STAINLESS STEEL</b>		
		<b>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.</b>		<b>72.18</b>
5%	VALUE	- Ingots and other primary forms	72 18 10 00	
		- Other :		
5%	VALUE	- - Of rectangular (other than square) cross-section	72 18 91 00	
5%	VALUE	- - other	72 18 99 00	
		<b>Flat-rolled products of stainless steel, of a width of 600 mm or more.</b>		<b>72.19</b>
		<b>- Not further worked than hot-rolled, in coils :</b>		
5%	VALUE	- - Of a thickness exceeding 10 mm	72 19 11 00	
5%	VALUE	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	72 19 12 00	
5%	VALUE	- - Of a thickness of 3 mm or more but less than 4.75 mm	72 19 13 00	
5%	VALUE	- - Of a thickness of less than 3 mm	72 19 14 00	
		<b>- Not further worked than hot-rolled, not in coils :</b>		
5%	VALUE	- - Of a thickness exceeding 10 mm	72 19 21 00	
5%	VALUE	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	72 19 22 00	
5%	VALUE	- - Of a thickness of 3 mm or more but less than 4.75 mm	72 19 23 00	
5%	VALUE	- - Of a thickness of less than 3 mm	72 19 24 00	
		<b>- Not further worked than cold-rolled (cold-reduced) :</b>		
5%	VALUE	- - Of a thickness of 4.75 mm or more	72 19 31 00	
5%	VALUE	- - Of a thickness of 3 mm or more but less than 4.75 mm	72 19 32 00	
5%	VALUE	- - Of a thickness exceeding 1 mm but less than 3 mm	72 19 33 00	
5%	VALUE	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	72 19 34 00	
5%	VALUE	- - Of a thickness of less than 0.5 mm	72 19 35 00	
5%	VALUE	- Other	72 19 90 00	
		<b>Flat-rolled products of stainless steel, of a width of less than 600 mm.</b>		<b>72.20</b>
		<b>- Not further worked than hot-rolled :</b>		
5%	VALUE	- - Of a thickness of 4.75 mm or more	72 20 11 00	
5%	VALUE	- - Of a thickness of less than 4.75 mm	72 20 12 00	
5%	VALUE	- Not further worked than cold-rolled (cold-reduced)	72 20 20 00	
5%	VALUE	- Other	72 20 90 00	
5%	VALUE	<b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.</b>	72 21 00 00	<b>72.21</b>
		<b>Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.</b>		<b>72.22</b>
		<b>- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :</b>		
5%	VALUE	- - Of circular cross-section	72 22 11 00	
5%	VALUE	- - Other	72 22 19 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Bars and rods, not further worked than cold-formed or cold-finished	72 22 20 00	
5%	VALUE	- Other bars and rods	72 22 30 00	
5%	VALUE	- Angles, shapes and sections	72 22 40 00	
5%	VALUE	<b>Wire of stainless steel.</b>	72 23 00 00	72.23
		<b>IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL</b>		
		<b>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.</b>		72.24
5%	VALUE	- Ingots and other primary forms	72 24 10 00	
5%	VALUE	- Other	72 24 90 00	
		<b>Flat-rolled products of other alloy steel, of a width of 600 mm or more.</b>		72.25
		<b>- Of silicon-electrical steel :</b>		
5%	VALUE	- - Grain-oriented	72 25 11 00	
5%	VALUE	- - Other	72 25 19 00	
5%	VALUE	- Other, not further worked than hot-rolled, in coils	72 25 30 00	
5%	VALUE	- Other, not further worked than hot-rolled, not in coils	72 25 40 00	
5%	VALUE	- Other, not further worked than cold-rolled (cold-reduced)	72 25 50 00	
		<b>- Other :</b>		
5%	VALUE	- - Electrolytically plated or coated with zinc	72 25 91 00	
5%	VALUE	- - Otherwise plated or coated with zinc	72 25 92 00	
5%	VALUE	- - Other	72 25 99 00	
		<b>Flat-rolled products of other alloy steel, of a width of less than 600 mm.</b>		72.26
		<b>- Of silicon-electrical steel :</b>		
5%	VALUE	- - Grain-oriented	72 26 11 00	
5%	VALUE	- - Other	72 26 19 00	
5%	VALUE	- Of high speed steel	72 26 20 00	
		<b>- Other :</b>		
5%	VALUE	- - Not further worked than hot-rolled	72 26 91 00	
5%	VALUE	- - Not further worked than cold-rolled (cold-reduced)	72 26 92 00	
5%	VALUE	- - Other	72 26 99 00	
		<b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</b>		72.27
5%	VALUE	- Of high speed steel	72 27 10 00	
5%	VALUE	- Of silico-manganese steel	72 27 20 00	
5%	VALUE	- Other	72 27 90 00	
		<b>Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.</b>		72.28
		<b>- Bars and rods, of high speed steel:</b>		
5%	VALUE	- - - Of circular cross-section measuring less than 8mm in diameter	72 28 10 10	
5%	VALUE	- - - Of circular cross-section measuring 8-40 mm in diameter	72 28 10 20	
5%	VALUE	- - - Other	72 28 10 90	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Bars and rods, of silico-manganese steel:</b>		
5%	VALUE	- - - Of circular cross-section measuring less than 8mm in diameter	72 28 20 10	
5%	VALUE	- - - Of circular cross-section measuring 8-40 mm in diameter	72 28 20 20	
5%	VALUE	- - - Other	72 28 20 90	
		<b>- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:</b>		
5%	VALUE	- - - Of circular cross-section measuring less than 8mm in diameter	72 28 30 10	
5%	VALUE	- - - Of circular cross-section measuring 8-40 mm in diameter	72 28 30 20	
5%	VALUE	- - - Other	72 28 30 90	
		<b>- Other bars and rods, not further worked than forged:</b>		
5%	VALUE	- - - Of circular cross-section measuring less than 8mm in diameter	72 28 40 10	
5%	VALUE	- - - Of circular cross-section measuring 8-40 mm in diameter	72 28 40 20	
5%	VALUE	- - - Other	72 28 40 90	
		<b>- Other bars and rods, not further worked than cold-formed or cold-finished:</b>		
5%	VALUE	- - - Of circular cross-section measuring less than 8mm in diameter	72 28 50 10	
5%	VALUE	- - - Of circular cross-section measuring 8-40 mm in diameter	72 28 50 20	
5%	VALUE	- - - Other	72 28 50 90	
		<b>- Other bars and rods:</b>		
5%	VALUE	- - - Of circular cross-section measuring less than 8mm in diameter	72 28 60 10	
5%	VALUE	- - - Of circular cross-section measuring 8-40 mm in diameter	72 28 60 20	
5%	VALUE	- - - Other	72 28 60 90	
5%	VALUE	- Angles, shapes and sections	72 28 70 00	
5%	VALUE	- Hollow drill bars and rods	72 28 80 00	
		<b>Wire of other alloy steel .</b>		<b>72.29</b>
5%	VALUE	- Of silico-manganese steel	72 29 20 00	
5%	VALUE	- Other	72 29 90 00	

### Chapter 73

#### Articles of iron or steel

#### Notes.

1.- In this Chapter the expression " cast iron " applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply wrth 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.</b>		<b>73.01</b>

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Sheet piling	73 01 10 00	
5%	VALUE	- Angles, shapes and sections	73 01 20 00	
		<b>Railway or tramway track construction material of iron or steel, the following : rails,</b>		<b>73.02</b>
5%	VALUE	- Rails	73 02 10 00	
5%	VALUE	- Switch blades, crossing frogs, point rods and other crossing pieces	73 02 30 00	
5%	VALUE	- Fish-plates and sole plates	73 02 40 00	
5%	VALUE	- Other	73 02 90 00	
5%	VALUE	<b>Tubes, pipes and hollow profiles, of cast iron.</b>	73 03 00 00	<b>73.03</b>
		<b>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.</b>		<b>73.04</b>
		<b>- Line pipe of a kind used for oil or gas pipelines :</b>		
5%	VALUE	- - Of stainless steel	73 04 11 00	
5%	VALUE	- - Other	73 04 19 00	
		<b>- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:</b>		
5%	VALUE	- - Drill pipe of stainless steel	73 04 22 00	
5%	VALUE	- - Other drill pipe	73 04 23 00	
5%	VALUE	- - Other, of stainless steel	73 04 24 00	
5%	VALUE	- - Other	73 04 29 00	
		<b>- Other, of circular cross-section, of iron or non-alloy steel :</b>		
5%	VALUE	- - Cold-drawn or cold-rolled (cold-reduced)	73 04 31 00	
5%	VALUE	- - Other	73 04 39 00	
		<b>- Other, of circular cross-section, of stainless steel :</b>		
5%	VALUE	- - Cold-drawn or cold-rolled (cold-reduced)	73 04 41 00	
5%	VALUE	- - Other	73 04 49 00	
		<b>- Other, of circular cross-section, of other alloy steel :</b>		
5%	VALUE	- - Cold-drawn or cold-rolled (cold-reduced)	73 04 51 00	
5%	VALUE	- - Other	73 04 59 00	
5%	VALUE	- Other	73 04 90 00	
		<b>Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.</b>		<b>73.05</b>
		<b>- Line pipe of a kind used for oil or gas pipelines :</b>		
5%	VALUE	- - Longitudinally submerged arc welded	73 05 11 00	
5%	VALUE	- - Other, longitudinally welded	73 05 12 00	
5%	VALUE	- - Other	73 05 19 00	
5%	VALUE	- Casing of a kind used in drilling for oil or gas	73 05 20 00	
		<b>- Other, welded :</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Longitudinally welded	73 05 31 00	
5%	VALUE	- - Other	73 05 39 00	
5%	VALUE	- Other	73 05 90 00	
		<b>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.</b>		<b>73.06</b>
		<b>- Line pipe of a kind used for oil or gas pipelines:</b>		
5%	VALUE	- - Welded, of stainless steel	73 06 11 00	
5%	VALUE	- - Other	73 06 19 00	
		<b>- Casing and tubing of a kind used in drilling for oil or gas:</b>		
5%	VALUE	- - Welded, of stainless steel	73 06 21 00	
5%	VALUE	- - Other	73 06 29 00	
5%	VALUE	- Other, welded, of circular cross-section, of iron or non-alloy steel	73 06 30 00	
5%	VALUE	- Other, welded, of circular cross-section, of stainless steel	73 06 40 00	
5%	VALUE	- Other, welded, of circular cross-section, of other alloy steel	73 06 50 00	
		<b>- Other, welded, of non-circular cross-section:</b>		
5%	VALUE	- - Of square or rectangular cross-section	73 06 61 00	
5%	VALUE	- - Of other non-circular cross-section	73 06 69 00	
5%	VALUE	- Other	73 06 90 00	
		<b>Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.</b>		<b>73.07</b>
		<b>- Cast fittings :</b>		
5%	VALUE	- - Of non-malleable cast iron	73 07 11 00	
5%	VALUE	- - Other	73 07 19 00	
		<b>- Other, of stainless steel :</b>		
5%	VALUE	- - Flanges	73 07 21 00	
5%	VALUE	- - Threaded elbows, bends and sleeves	73 07 22 00	
5%	VALUE	- - Butt welding fittings	73 07 23 00	
5%	VALUE	- - Other	73 07 29 00	
		<b>- Other :</b>		
5%	VALUE	- - Flanges	73 07 91 00	
5%	VALUE	- - Threaded elbows, bends and sleeves	73 07 92 00	
5%	VALUE	- - Butt welding fittings	73 07 93 00	
5%	VALUE	- - Other	73 07 99 00	
		<b>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.</b>		<b>73.08</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Bridges and bridge-sections	73 08 10 00	
5%	VALUE	- Towers and lattice masts	73 08 20 00	
5%	VALUE	- Doors, windows and their frames and thresholds for doors	73 08 30 00	
5%	VALUE	- Equipment for scaffolding, shuttering, propping or pitpropping	73 08 40 00	
		- <b>Other :</b>		
5%	VALUE	- - - Wall-mounted boxes for fire fighting equipment or fire hoses and the like	73 08 90 10	
5%	VALUE	- - - Large-scale shelving for assembly and permanent installation in shops, workshops and storehouses, etc.	73 08 90 20	
5%	VALUE	- - - Angles and ties for fastening decoration tiles in ceilings	73 08 90 30	
5%	VALUE	- - - Scaffoldings props, platforms and fittings	73 08 90 40	
5%	VALUE	- - - Staircases, fixed	73 08 90 50	
5%	VALUE	- - - Sheds and domes	73 08 90 60	
5%	VALUE	- - - Other	73 08 90 90	
		<b>Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>		<b>73.09</b>
5%	VALUE	- - - Domestic water tanks	73 09 00 10	
5%	VALUE	- - - Other	73 09 00 90	
		<b>Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>		<b>73.10</b>
5%	VALUE	- Of a capacity of 50 L or more	73 10 10 00	
		- <b>Of a capacity of less than 50 L :</b>		
		- - <b>Cans which are to be closed by soldering or crimping :</b>		
5%	VALUE	- - - For aerated beverages and fruit juices	73 10 21 10	
5%	VALUE	- - - For preserving foods	73 10 21 20	
5%	VALUE	- - - For preserving chemicals and lubricating oils	73 10 21 30	
5%	VALUE	- - - Other	73 10 21 90	
5%	VALUE	- - Other	73 10 29 00	
		<b>Containers for compressed or liquefied gas, of iron or steel.</b>		<b>73.11</b>
5%	VALUE	- - - For oxygen	73 11 00 10	
5%	VALUE	- - - For freon	73 11 00 20	
5%	VALUE	- - - For domestic stoves gases	73 11 00 30	
5%	VALUE	- - - For other gases	73 11 00 90	
		<b>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.</b>		<b>73.12</b>
		- <b>Stranded wire, ropes and cables :</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Electric wire and cable , not insulated	73 12 10 10	
5%	VALUE	- - - Other	73 12 10 90	
		- Other :		
5%	VALUE	- - - Lifting ropes	73 12 90 10	
5%	VALUE	- - - Other	73 12 90 90	
5%	VALUE	<b>Barbed wire of iron or steel; twisted hoop or single flat wire,barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.</b>	73 13 00 00	73.13
		<b>Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.</b>		73.14
		- Woven cloth :		
5%	VALUE	- - Endless bands for machinery, of stainless steel	73 14 12 00	
5%	VALUE	- - Other woven cloth, of stainless steel	73 14 14 00	
5%	VALUE	- - Other	73 14 19 00	
5%	VALUE	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more	73 14 20 00	
		- Other grill, netting and fencing, welded at the intersection :		
5%	VALUE	- - Plated or coated with zinc	73 14 31 00	
5%	VALUE	- - Other	73 14 39 00	
		- Other cloth, grill, netting and fencing:		
5%	VALUE	- - Plated or coated with zinc	73 14 41 00	
5%	VALUE	- - Coated with plastics	73 14 42 00	
5%	VALUE	- - Other	73 14 49 00	
5%	VALUE	- Expanded metal	73 14 50 00	
		<b>Chain and parts thereof, of iron or steel.</b>		73.15
		- Articulated link chain and parts thereof :		
5%	VALUE	- - Roller chain	73 15 11 00	
5%	VALUE	- - Other chain	73 15 12 00	
5%	VALUE	- - Parts	73 15 19 00	
5%	VALUE	- Skid chain	73 15 20 00	
		- Other chain :		
5%	VALUE	- - Stud-link	73 15 81 00	
5%	VALUE	- - Other, welded link	73 15 82 00	
5%	VALUE	- - Other	73 15 89 00	
5%	VALUE	- Other parts	73 15 90 00	
5%	VALUE	<b>Anchors, grapnels and parts thereof, of iron or steel.</b>	73 16 00 00	73.16
		<b>Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.</b>		73.17
5%	VALUE	- - - Steel nails and carpentry nails	73 17 00 10	
5%	VALUE	- - - Tacks	73 17 00 20	
5%	VALUE	- - - Drawing pins	73 17 00 30	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Staples	73 17 00 40	
5%	VALUE	- - - Other	73 17 00 90	
		<b>Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.</b>		73.18
		<b>- Threaded articles :</b>		
5%	VALUE	- - Coach screws	73 18 11 00	
5%	VALUE	- - Other wood screws	73 18 12 00	
5%	VALUE	- - Screw hooks and screw rings	73 18 13 00	
5%	VALUE	- - Self-tapping screws	73 18 14 00	
5%	VALUE	- - Other screws and bolts, whether or not with their nuts or washers	73 18 15 00	
5%	VALUE	- - Nuts	73 18 16 00	
5%	VALUE	- - Other	73 18 19 00	
		<b>- Non-threaded articles :</b>		
5%	VALUE	- - Spring washers and Other lock washers	73 18 21 00	
5%	VALUE	- - Other washers	73 18 22 00	
5%	VALUE	- - Rivets	73 18 23 00	
5%	VALUE	- - Cotters and cotter-pins	73 18 24 00	
5%	VALUE	- - Other	73 18 29 00	
		<b>Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.</b>		73.19
5%	VALUE	- Safety pins and other pins	73 19 40 00	
5%	VALUE	- Other	73 19 90 00	
		<b>Springs and leaves for springs, of iron or steel.</b>		73.20
5%	VALUE	- Leaf-springs and leaves therefor	73 20 10 00	
5%	VALUE	- Helical springs	73 20 20 00	
5%	VALUE	- Other	73 20 90 00	
		<b>Stoves, ranges, grates, cookers (including those with, subsidiary boilers for central heating), barbecues, braziers gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.</b>		73.21
		<b>- Cooking appliances and plate warmers :</b>		
		<b>- - For gas fuel or for both gas and other fuels :</b>		
5%	VALUE	- - - Cookers	73 21 11 10	
5%	VALUE	- - - Barbecues	73 21 11 20	
5%	VALUE	- - - Braziers	73 21 11 30	
5%	VALUE	- - - Other	73 21 11 90	
		<b>- - For liquid fuel :</b>		
5%	VALUE	- - - Cookers	73 21 12 10	
5%	VALUE	- - - Barbecues	73 21 12 20	
5%	VALUE	- - - Braziers	73 21 12 30	
5%	VALUE	- - - Other	73 21 12 90	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Other, including appliances for solid fuel	73 21 19 00	
		- Other appliances :		
		- - For gas fuel or for both gas and other fuels :		
5%	VALUE	- - - Heaters	73 21 81 10	
5%	VALUE	- - - Other	73 21 81 90	
		- - For liquid fuel :		
5%	VALUE	- - - Heaters	73 21 82 10	
5%	VALUE	- - - Other	73 21 82 90	
5%	VALUE	- - Other, including appliances for solid fuel	73 21 89 00	
		- Parts :		
5%	VALUE	- - - For cookers	73 21 90 10	
5%	VALUE	- - - For barbecues	73 21 90 20	
5%	VALUE	- - - For heaters	73 21 90 30	
5%	VALUE	- - - Other	73 21 90 90	
		<b>Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.</b>		73.22
		- Radiators and parts thereof :		
5%	VALUE	- - Of cast iron	73 22 11 00	
5%	VALUE	- - Other	73 22 19 00	
5%	VALUE	- Other	73 22 90 00	
		<b>Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.</b>		73.23
5%	VALUE	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	73 23 10 00	
		- Other :		
5%	VALUE	- - Of cast iron, not enamelled	73 23 91 00	
5%	VALUE	- - Of cast iron, enamelled	73 23 92 00	
5%	VALUE	- - Of stainless steel	73 23 93 00	
5%	VALUE	- - Of iron (other than cast iron) or steel, enamelled	73 23 94 00	
5%	VALUE	- - Other	73 23 99 00	
		<b>Sanitary ware and parts thereof, of iron or steel.</b>		73.24
5%	VALUE	- Sinks and wash basins, of stainless steel :	73 24 10 00	
		- Baths :		
5%	VALUE	- - Of cast iron, whether or not enamelled	73 24 21 00	
5%	VALUE	- - Other	73 24 29 00	
5%	VALUE	- Other, including parts	73 24 90 00	
		<b>Other articles of iron or steel.</b>		73.25
		- Of non-malleable cast iron :		
5%	VALUE	- - - Inspection traps, gratings, drain covers and similar castings for sewage	73 25 10 10	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Hydrant pillars and covers	73 25 10 20	
5%	VALUE	- - - Pillar boxes	73 25 10 30	
5%	VALUE	- - - Rabbit and poultry cages, hives, animal feedres and drinkers and ploughs	73 25 10 40	
5%	VALUE	- - - Other	73 25 10 90	
		- Other :		
5%	VALUE	- - Grinding balls and similar articles for mills	73 25 91 00	
		- - Other :		
5%	VALUE	- - - Inspection traps, gratings, drain covers and similar castings for sewage	73 25 99 10	
5%	VALUE	- - - Hydrant plates and valves and fire-alarm columns	73 25 99 20	
5%	VALUE	- - - Pillar boxes	73 25 99 30	
5%	VALUE	- - - Rabbit and poultry cages, hives, animal feedres and drinkers and ploughs	73 25 99 40	
5%	VALUE	- - - Other	73 25 99 90	
		Other articles of iron or steel.		73.26
		- Forged or stamped, but not further worked :		
5%	VALUE	- - Grinding balls and similar articles for mills	73 26 11 00	
5%	VALUE	- - Other	73 26 19 00	
		- Articles of iron or steel wire :		
5%	VALUE	- - - Rat traps	73 26 20 10	
5%	VALUE	- - - Fish traps	73 26 20 20	
5%	VALUE	- - - Stalls for animal feeding	73 26 20 30	
5%	VALUE	- - - Waste baskets	73 26 20 40	
5%	VALUE	- - - Other	73 26 20 90	
		- Other :		
5%	VALUE	- - - Shoe protectors whether or not incorporating affixing points	73 26 90 10	
5%	VALUE	- - - Tree-climbing irons	73 26 90 20	
5%	VALUE	- - - Non-mechanical ventilators	73 26 90 30	
5%	VALUE	- - - Venetian blinds	73 26 90 40	
5%	VALUE	- - - Binding hoops for casks	73 26 90 50	
5%	VALUE	- - - Fittings for electric wiring (e.g., stays, clips, brackets); suspension or connecting devices for insulator chains	73 26 90 60	
5%	VALUE	- - - Fencing posts	73 26 90 70	
5%	VALUE	- - - Tent pegs and stakes for tethering livestock	73 26 90 80	
		- - - Other :		
5%	VALUE	- - - - Hoops for garden borders and trainers for trees	73 26 90 91	
5%	VALUE	- - - - Clips for water hoses	73 26 90 92	
5%	VALUE	- - - - Road studs	73 26 90 93	
5%	VALUE	- - - - Portable ladders and steps	73 26 90 94	
5%	VALUE	- - - - Tools boxes	73 26 90 95	
5%	VALUE	- - - - Jewellery and antique boxes and cosmetic or powder boxes and cases	73 26 90 96	
5%	VALUE	- - - - Electricity (lighting) poles	73 26 90 97	
5%	VALUE	- - - Rabbit and poultry cages, hives, animal feedres and drinkers and ploughs	73 26 90 98	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - - Other	73 26 90 99	

#### Chapter 74

#### Copper and articles thereof

#### Note.

I .- 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**

Limiting content % by weight حد النسبة المئوية المسموح به	Element العنصر	
0.25	A g	Silver فضة
0.25	A s	Arsenic زرنيخ
1.3	C d	Cadmium كاديوم
1.4	C r	Chromium كروم
0.8	M g	Magnesium مغنيسيوم
1.5	P d	Lead رصاص
0.7	S	Sulphur كبريت
0.8	S n	Tin قصدير
0.8	T e	Tellurium تيلوريوم
1	Z n	Zinc زنك (توتياء)
0.3	Z r	Zirconium زيركونيوم
0.3	Other elements*, each عناصر اخر(*) كل منها	

\* 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

(d) Bars and rods

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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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 descaling), 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,

#### (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 "

#### (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 chevrons 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.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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Subheading Note.

I.- 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.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	Copper mattes; cement copper (precipitated copper).	74 01 00 00	74.01
5%	VALUE	Unrefined copper; copper anodes for electrolytic refining.	74 02 00 00	74.02
		Refined copper and copper alloys, unwrought.		74.03
		- Refined copper :		
5%	VALUE	- - Cathodes and sections of cathodes	74 03 11 00	
5%	VALUE	- - Wire-bars	74 03 12 00	
5%	VALUE	- - Billets	74 03 13 00	
5%	VALUE	- - Other	74 03 19 00	
		- Copper alloys :		
5%	VALUE	- - Copper-zinc base alloys (brass)	74 03 21 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Copper-tin base alloys (bronze)	74 03 22 00	
5%	VALUE	- - Other copper alloys (other than master alloys of heading 74.05)	74 03 29 00	
5%	VALUE	Copper waste and scrap	74 04 00 00	74.04
5%	VALUE	Master alloys of copper	74 05 00 00	74.05
		<b>Copper powders and flakes.</b>		74.06
5%	VALUE	- Powders of non-lamellar structure	74 06 10 00	
5%	VALUE	- Powders of lamellar structure; flakes	74 06 20 00	
		<b>Copper bars, rods and profiles.</b>		74.07
5%	VALUE	- Of refined copper	74 07 10 00	
		<b>- Of copper alloys :</b>		
5%	VALUE	- - Of copper-zinc base alloys (brass)	74 07 21 00	
5%	VALUE	- - Other	74 07 29 00	
		<b>Copper wire.</b>		74.08
		<b>- Of refined copper :</b>		
5%	VALUE	- - Of which the maximum cross-sectional dimension exceeds 6 mm	74 08 11 00	
5%	VALUE	- - Other	74 08 19 00	
		<b>- Of copper alloys :</b>		
5%	VALUE	- - Of copper-zinc base alloys (brass)	74 08 21 00	
5%	VALUE	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	74 08 22 00	
5%	VALUE	- - Other	74 08 29 00	
		<b>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.</b>		74.09
		<b>- Of refined copper :</b>		
5%	VALUE	- - In coils	74 09 11 00	
5%	VALUE	- - Other	74 09 19 00	
		<b>- Of copper-zinc base alloys (brass) :</b>		
5%	VALUE	- - In coils	74 09 21 00	
5%	VALUE	- - Other	74 09 29 00	
		<b>- Of copper-tin base alloys (bronze) :</b>		
5%	VALUE	- - In coils	74 09 31 00	
5%	VALUE	- - Other	74 09 39 00	
5%	VALUE	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	74 09 40 00	
5%	VALUE	- Of other copper alloys	74 09 90 00	
		<b>Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.</b>		74.10
		<b>- Not backed :</b>		
5%	VALUE	- - Of refined copper	74 10 11 00	
5%	VALUE	- - Of copper alloys	74 10 12 00	
		<b>- Backed :</b>		
5%	VALUE	- - Of refined copper	74 10 21 00	
5%	VALUE	- - Of copper alloys	74 10 22 00	
		<b>Copper tubes and pipes.</b>		74.11
5%	VALUE	- Of refined copper 310	74 11 10 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Of copper alloys :</b>		
5%	VALUE	- - Of copper-zinc base alloys (brass)	74 11 21 00	
5%	VALUE	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel zinc base alloys (nickel silver)	74 11 22 00	
5%	VALUE	- - Other	74 11 29 00	
		<b>Copper tube or pipe fittings (for example. couplings, elbows, sleeves).</b>		74.12
5%	VALUE	- Of refined copper	74 12 10 00	
5%	VALUE	- Of copper alloys	74 12 20 00	
5%	VALUE	<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.</b>	74 13 00 00	74.13
		<b>Deleted</b>		74.14
		<b>Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.</b>		74.15
5%	VALUE	- Nails and tacks, drawing pins, staples and similar articles	74 15 10 00	
		<b>- Other articles, not threaded :</b>		
5%	VALUE	- - Washers (including spring washers)	74 15 21 00	
5%	VALUE	- - Other	74 15 29 00	
		<b>- Other threaded articles :</b>		
5%	VALUE	- - Other screws; bolts and nuts	74 15 33 00	
5%	VALUE	- - Other	74 15 39 00	
		<b>Deleted</b>		74.16
		<b>Deleted</b>		74.17
		<b>Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.</b>		74.18
5%	VALUE	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	74 18 10 00	
5%	VALUE	- Sanitary ware and parts thereof	74 18 20 00	
		<b>Other articles of copper.</b>		74.19
5%	VALUE	- Chain and parts thereof	74 19 10 00	
		<b>- Other :</b>		
		<b>- - Cast, moulded, stamped or forged, but not further worked :</b>		
5%	VALUE	- - - Radiator plates	74 19 91 10	
5%	VALUE	- - - Reservoirs, tanks, vats and similar containers for any material (excluding liquefied gas) of a capacity exceeding 300 l, not fitted with mechanical or thermal devices, whether or not lined or heat-insulated	74 19 91 20	
5%	VALUE	- - - Other	74 19 91 90	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		- - Other :		
5%	VALUE	- - - Radiator plates	74 19 99 10	
5%	VALUE	- - - Reservoirs, tanks, vats and similar containers for any material (excluding liquefied gas) of a capacity exceeding 300 l, not fitted with mechanical or thermal equipment, whether or not lined or heat-insulated	74 19 99 20	
5%	VALUE	- - - Containers for compressed or liquefied gas	74 19 99 30	
5%	VALUE	- - - Cathodes of copper or copper alloy for electro-plating	74 19 99 40	
5%	VALUE	- - - Articles of copper wires (traps, waste baskets . . etc)	74 19 99 50	
5%	VALUE	- - - Non-mechanical ventilators	74 19 99 60	
5%	VALUE	- - - Venetian Blinds	74 19 99 70	
5%	VALUE	- - - Clips for water hoses	74 19 99 80	
5%	VALUE	- - - Other	74 19 99 90	

### Chapter 75

#### Nickel and articles thereof

##### Note.

I .- 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 descaling), 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.



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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(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, inrer 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 cireles, 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 onentation. 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.

I.- 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 aluminium provided that the content by weight of any other element dosnot exceed the limit specified in the following table

(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 foregomg table, or

**TABLE - Other elements**

حد النسبة المئوية المسموح به وزنا Limiting content % by weight	Element العنصر
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DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
0.5		F e	حديد Iron	
0.4		O	أكسجين Oxygen	
0.3		Other elements , each	عناصر أخر ، كل واحد منها	

(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 I (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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.</b>		<b>75.01</b>
5%	VALUE	- Nickel mattes	75 01 10 00	
5%	VALUE	- Nickel oxide sinters and other intermediate products of nickel metallurgy	75 01 20 00	
		<b>Unwrought nickel.</b>		<b>75.02</b>
5%	VALUE	- Nickel, not alloyed	75 02 10 00	
5%	VALUE	- Nickel alloys	75 02 20 00	
5%	VALUE	<b>Nickel waste and scrap.</b>	75 03 00 00	<b>75.03</b>
5%	VALUE	<b>Nickel powders and flakes.</b>	75 04 00 00	<b>75.04</b>
		<b>Nickel bars, rods, profiles and wire.</b>		<b>75.05</b>
		<b>- Bars, rods and profiles :</b>		
5%	VALUE	- - Of nickel, not alloyed	75 05 11 00	
5%	VALUE	- - Of nickel alloys	75 05 12 00	
		<b>- Wire :</b>		
5%	VALUE	- - Of nickel, not alloyed	75 05 21 00	
5%	VALUE	- - Of nickel alloys	75 05 22 00	
		<b>Nickel plates, sheets, strip and foil.</b>		<b>75.06</b>
5%	VALUE	- Of nickel, not alloyed	75 06 10 00	
5%	VALUE	- Of nickel alloys	75 06 20 00	
		<b>Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</b>		<b>75.07</b>
		<b>- Tubes and pipes :</b>		
5%	VALUE	- - Of nickel, not alloyed	75 07 11 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Of nickel alloys	75 07 12 00	
5%	VALUE	- Tube or pipe fittings	75 07 20 00	
		<b>Other articles of nickel.</b>		<b>75.08</b>
5%	VALUE	- Cloth, grill and netting, of nickel wire	75 08 10 00	
		<b>- Other :</b>		
5%	VALUE	- - - Window frames for structures	75 08 90 10	
5%	VALUE	- - - Reservoirs, tanks, vats and similar containers, of any capacity, not fitted with mechanical or thermal equipment	75 08 90 20	
5%	VALUE	- - - Nails, tacks, nuts, bolts, screws	75 08 90 30	
5%	VALUE	- - - Springs	75 08 90 40	
5%	VALUE	- - - Domestic and kitchen articles	75 08 90 50	
5%	VALUE	- - - Sanitary wares	75 08 90 60	
5%	VALUE	- - - Other	75 08 90 90	

### Chapter 76

#### Aluminium and articles thereof

##### Note.

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

##### (a) Bars and rods:

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

##### (c) Wire

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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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, chevrons, 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.**

I.- 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**

حد النسبة المئوية المسموح به وزناً Limiting content % by weight	العنصر Element
--	-------------------

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
1		Fe+Si	حديد و سيليكون iron plus silicon	
0.1 (2)			عناصر آخر ( 1 ) كل منها Other elements (1) , each	
(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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		Unwrought aluminium.		76.01
5%	VALUE	- Aluminium, not alloyed	76 01 10 00	
5%	VALUE	- Aluminium alloys	76 01 20 00	
5%	VALUE	Aluminium waste and scrap.	76 02 00 00	76.02
		Aluminium powders and flakes.		76.03
5%	VALUE	- Powders of non-lamellar structure	76 03 10 00	
5%	VALUE	- Powders of lamellar structure; flakes	76 03 20 00	
		Aluminium bars, rods and profiles.		76.04
5%	VALUE	- Of aluminium, not alloyed	76 04 10 00	
		- Of aluminium alloys :		
5%	VALUE	- - Hollow profiles	76 04 21 00	
5%	VALUE	- - Other	76 04 29 00	
		Aluminium wire.		76.05
		- Of aluminium, not alloyed :		
5%	VALUE	- - Of which the maximum cross-sectional dimension exceeds 7 mm	76 05 11 00	
5%	VALUE	- - Other	76 05 19 00	
		- Of aluminium alloys :		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Of which the maximum cross-sectional dimension exceeds 7 mm	76 05 21 00	
5%	VALUE	- - Other	76 05 29 00	
		<b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.</b>		76.06
		<b>- Rectangular (including square) :</b>		
5%	VALUE	- - Of aluminium, not alloyed	76 06 11 00	
5%	VALUE	- - Of aluminium alloys	76 06 12 00	
		<b>- Other :</b>		
5%	VALUE	- - Of aluminium, not alloyed	76 06 91 00	
5%	VALUE	- - Of aluminium alloys	76 06 92 00	
		<b>Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.</b>		76.07
		<b>- Not backed :</b>		
		<b>- - Rolled but not further worked :</b>		
5%	VALUE	- - - In rolls put up for retail sale	76 07 11 10	
5%	VALUE	- - - Other	76 07 11 90	
		<b>- - Other :</b>		
5%	VALUE	- - - In rolls put up for retail sale	76 07 19 10	
5%	VALUE	- - - Other	76 07 19 90	
		<b>- Backed :</b>		
5%	VALUE	- - - In rolls put up for retail sale	76 07 20 10	
5%	VALUE	- - - Other	76 07 20 90	
		<b>Aluminium tubes and pipes.</b>		76.08
5%	VALUE	- of aluminium, not alloyed	76 08 10 00	
5%	VALUE	- Of aluminium alloys	76 08 20 00	
5%	VALUE	<b>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).</b>	76 09 00 00	76.09
		<b>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.</b>		76.10
		<b>- Doors, windows and their frames and thresholds for doors :</b>		
5%	VALUE	- - - Power operated doors for garages	76 10 10 10	
5%	VALUE	- - - Other	76 10 10 90	
		<b>- Other :</b>		
5%	VALUE	- - - Bridges and Bridges-sections	76 10 90 10	
5%	VALUE	- - - Towers and lattice masts	76 10 90 20	
5%	VALUE	- - - Sheds and domes	76 10 90 30	
5%	VALUE	- - - Staircases	76 10 90 40	
5%	VALUE	- - - Wall partitions for hospital wards, restaurants, offices, toilets and the like	76 10 90 50	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Decoration tiles for ceilings	76 10 90 60	
5%	VALUE	- - - Angles and stays for fixing decoration tiles in ceilings	76 10 90 70	
5%	VALUE	- - - Other	76 10 90 90	
5%	VALUE	<b>Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heatinsulated, but not fitted with mechanical or thermal equipment.</b>	76 11 00 00	76.11
		<b>Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>		76.12
5%	VALUE	- Collapsible tubular containers	76 12 10 00	
		- Other :		
5%	VALUE	- - - Cans for aerated beverages and fruit juices	76 12 90 10	
5%	VALUE	- - - Cans for preserving foods	76 12 90 20	
5%	VALUE	- - - Cans for chemicals and lubrication oils	76 12 90 30	
5%	VALUE	- - - Other	76 12 90 90	
		<b>Aluminium containers for compressed or liquefied gas.</b>		76.13
5%	VALUE	- - - Gas cylinders of a capacity 100 l and less	76 13 00 10	
5%	VALUE	- - - Other	76 13 00 90	
		<b>Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.</b>		76.14
		- With steel core :		
5%	VALUE	- - - Uninsulated electric wire and cable	76 14 10 10	
5%	VALUE	- - - Other	76 14 10 90	
5%	VALUE	- Other	76 14 90 00	
		<b>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.</b>		76.15
		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :		
5%	VALUE	- - Pot scourers and scourina or polishing pads, gloves and the like	76 15 10 10	
5%	VALUE	- - - Plates and trays of aluminum sheets	76 15 10 20	
5%	VALUE	- - - Other	76 15 10 90	
5%	VALUE	- Sanitary ware and parts thereof	76 15 20 00	
		<b>Other articles of aluminium.</b>		76.16

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Nails, tacks staples (other than those of heading 83.05) screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	76 16 10 00	
		- Other :		
5%	VALUE	- - Cloth, grill, netting and fencing, of aluminium wire	76 16 91 00	
		- - Other :		
5%	VALUE	- - - Chains and parts thereof	76 16 99 10	
		- - - Wire articles of aluminum :		
5%	VALUE	- - - - Cloth, grill and netting of expanded aluminium wire	76 16 99 21	
5%	VALUE	- - - - Waste baskets	76 16 99 22	
5%	VALUE	- - - - Other	76 16 99 29	
5%	VALUE	- - - Non-mechanical ventilators	76 16 99 30	
5%	VALUE	- - - Venetian blinds	76 16 99 40	
5%	VALUE	- - - Power line accessories (e.g.wire channels, supports, clips, mounts and the like)	76 16 99 50	
5%	VALUE	- - - Fencing pillars	76 16 99 60	
5%	VALUE	- - - Portable ladders	76 16 99 70	
5%	VALUE	- - - Other	76 16 99 90	

### Chapter 77

(Reserved for possible future use in the Harmonized System)

### Chapter 78

#### Lead and articles thereof

#### Note.

I.- 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

##### (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



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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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, tsars, 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**

حد النسبة المئوية المسموح بها  Limiting content % by weight	العنصر  Element	
0.02	A g	فضة Silver
0.005	A s	زرنيخ Arsenic
0.05	B I	بيسموث Bismuth
0.002	C a	كالمسيوم Calcium
0.002	C d 321	كادميوم Cadmium

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
0.08		C u	Copper	نحاس
0.002		F e	Iron	حديد
0.002		S	Sulphur	كبريت
0.005		S b	Antimony	انتيمون
0.005		S n	Tin	قصدير
0.002		Z n	Zinc	زنك
0.001		Other ( for example Te ) , each غيرها ( مثل ، التلوريوم Te ) كل واحد منها		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		Unwrought lead.		78.01
5%	VALUE	- Refined Lead	78 01 10 00	
		- Other :		
5%	VALUE	- - Containing by weight antimony as the principal other element	78 01 91 00	
5%	VALUE	- - Other	78 01 99 00	
5%	VALUE	Lead waste and scrap.	78 02 00 00	78.02
		Deleted		78.03
		Lead plates, sheets, strip and foil; lead powders and flakes.		78.04
		- Plates, sheets, strip and foil :		
5%	VALUE	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	78 04 11 00	
5%	VALUE	- - Other	78 04 19 00	
5%	VALUE	- Powders and flakes	78 04 20 00	
		Deleted		78.05
5%	VALUE	Other articles of lead .	78 06 00 00	78.06

#### Chapter 79

#### Zinc and articles thereof

#### Note.

I.- 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 "

(b) Profiles

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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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

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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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 µm (microns) mesh. It must contain at least 85 % by weight of metallic zinc;

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Unwrought zinc.</b>		<b>79.01</b>
		<b>- Zinc, not alloyed :</b>		
<b>5%</b>	<b>VALUE</b>	- - Containing by weight 99.99% or more of zinc	<b>79 01 11 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Containing by weight less than 99.99% of zinc	<b>79 01 12 00</b>	
<b>5%</b>	<b>VALUE</b>	- Zinc alloys	<b>79 01 20 00</b>	
<b>5%</b>	<b>VALUE</b>	<b>Zinc waste and scrap .</b>	<b>79 02 00 00</b>	<b>79.02</b>
		<b>Zinc dust, powders and flakes .</b>		<b>79.03</b>
<b>5%</b>	<b>VALUE</b>	- Zinc dust	<b>79 03 10 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other	<b>79 03 90 00</b>	
		<b>Zinc bars, rods, profiles and wire .</b>		<b>79.04</b>
<b>5%</b>	<b>VALUE</b>	- - - Wire	<b>79 04 00 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Bars and rods	<b>79 04 00 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Profiles	<b>79 04 00 90</b>	
		<b>Zinc plates, sheets, strip and foil .</b>		<b>79.05</b>
<b>5%</b>	<b>VALUE</b>	- - - Photo-engraving, lithographic or other printing plates . . etc.	<b>79 05 00 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>79 05 00 90</b>	
		<b>Deleted</b>		<b>79.06</b>
		<b>Other articles of zinc.</b>		<b>79.07</b>
<b>5%</b>	<b>VALUE</b>	- - - Cans, boxes, and similar containers for packing and transportation	<b>79 07 00 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Reservoirs, vats, drums and similar containers not fitted with mechanical or thermal equipment	<b>79 07 00 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Tubular containers for packing pharmaceutical product ... etc.	<b>79 07 00 30</b>	
<b>5%</b>	<b>VALUE</b>	- - - Cloth, grill and netting of zinc wire and expanded metal	<b>79 07 00 40</b>	
<b>5%</b>	<b>VALUE</b>	- - - Nails, tacks, nuts, bolts, and screws	<b>79 07 00 50</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Household articles	79 07 00 60	
5%	VALUE	- - - Sanitary ware	79 07 00 70	
5%	VALUE	- - - Labels for plants and cuttings, not incorporating letters, numbers or patterns	79 07 00 80	
		- - - Other :		
5%	VALUE	- - - - Stencil plates	79 07 00 91	
5%	VALUE	- - - - Electroplating anodes	79 07 00 92	
5%	VALUE	- - - - Cathodic protection anodes (sacrificial anodes) used for protecting pipelines and ships tanks ... etc., from corrosion	79 07 00 93	
5%	VALUE	- - - - Other	79 07 00 99	

### Chapter 80

#### Tin and articles thereof

#### Note.

I .- 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 descaling), 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

##### (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,

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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- 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

#### Subheading Note.

I.- 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**

حد النسبة المئوية المسموح به وزنا Limiting content % by weight	العنصر Element
0.1	Bi Bismuth بيسموت
0.4	Cu Copper نحاس

(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 %w; or

(ii) The content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Unwrought tin.</b>		<b>80.01</b>
5%	VALUE	- Tin, not alloyed	80 01 10 00	
5%	VALUE	- Tin alloys	80 01 20 00	
5%	VALUE	<b>Tin waste and scrap.</b>	80 02 00 00	<b>80.02</b>
		<b>Tin bars, rods, profiles and wire.</b>		<b>80.03</b>
5%	VALUE	- - - Hollow bars	80 03 00 10	
5%	VALUE	- - - Other	80 03 00 90	
		<b>Deleted</b>		<b>80.04</b>
		<b>Deleted</b>		<b>80.05</b>
		<b>Deleted</b>		<b>80.06</b>
		<b>Other articles of tin.</b>		<b>80.07</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Vats, reservoirs, drums and other containers(not fitted with mechanical or thermal equipment)	80 07 00 10	
5%	VALUE	- - - Collapsible tubes for packing dentifrices, colours or other products	80 07 00 20	
5%	VALUE	- - - Household ,kitchen and tableware (jugs, trays, plates . . etc.)	80 07 00 30	
5%	VALUE	- - - Other	80 07 00 90	

### Chapter 81

#### Other base metals; cermets; articles thereof

#### Subheading Note.

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

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Tungsten (wolfram) and articles thereof, including waste and scrap.</b>		<b>81.01</b>
5%	VALUE	- Powders	81 01 10 00	
		<b>- Other :</b>		
5%	VALUE	- - Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap	81 01 94 00	
5%	VALUE	- - Wire	81 01 96 00	
5%	VALUE	- - Waste and scrap	81 01 97 00	
5%	VALUE	- - Other	81 01 99 00	
		<b>Molybdenum and articles thereof, including waste and scrap.</b>		<b>81.02</b>
5%	VALUE	- Powders	81 02 10 00	
		<b>- Other :</b>		
5%	VALUE	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	81 02 94 00	
5%	VALUE	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	81 02 95 00	
5%	VALUE	- - Wire	81 02 96 00	
5%	VALUE	- - Waste and scrap	81 02 97 00	
5%	VALUE	- - Other	81 02 99 00	
		<b>Tantalum and articles thereof, including waste and scrap.</b>		<b>81.03</b>
5%	VALUE	- Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders	81 03 20 00	
5%	VALUE	- Waste and scrap	81 03 30 00	
5%	VALUE	- Other	81 03 90 00	
		<b>Magnesium and articles thereof, including waste and scrap.</b>		<b>81.04</b>
		<b>- Unwrought magnesium :</b>		
5%	VALUE	- - Containing at least 99.8% by weight of magnesium	81 04 11 00	
5%	VALUE	- - Other	81 04 19 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Waste and scrap	81 04 20 00	
		<b>- Rasplings, turnings and granules, graded according to size; powders:</b>		
5%	VALUE	- - - Magnesium powder	81 04 30 10	
5%	VALUE	- - - Other	81 04 30 90	
		<b>- Other :</b>		
5%	VALUE	- - - Angles, profiles, sheets, plates, foils, strips, hollow rods, flakes	81 04 90 10	
5%	VALUE	- - - Wire, rods and bars	81 04 90 20	
5%	VALUE	- - - Pipes and tubes and fittings thereof and hollow bars	81 04 90 30	
5%	VALUE	- - - Other articles of magnesium	81 04 90 90	
		<b>Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.</b>		81.05
5%	VALUE	- Cobalt mattes and other intermediate prdvucts of cobalt metallurgy; unwrought cobalt ; waste	81 05 20 00	
5%	VALUE	- Waste and scrap	81 05 30 00	
5%	VALUE	- Other	81 05 90 00	
5%	VALUE	<b>Bismuth and articles thereof, including waste and scrap.</b>	81 06 00 00	81.06
		<b>Cadmium and articles thereof, including waste and scrap.</b>		81.07
5%	VALUE	- Unwrought cadmium; powders	81 07 20 00	
5%	VALUE	- Waste and scrap	81 07 30 00	
5%	VALUE	- Other	81 07 90 00	
		<b>Titanium and articles thereof, including waste and scrap.</b>		81.08
5%	VALUE	- Unwrought titanium; powders	81 08 20 00	
5%	VALUE	- Waste and scrap	81 08 30 00	
5%	VALUE	- Other	81 08 90 00	
		<b>Zirconium and articles thereof, including waste and scrap.</b>		81.09
5%	VALUE	- Unwrought zirconium; powders	81 09 20 00	
5%	VALUE	- Waste and scrap	81 09 30 00	
5%	VALUE	- Other	81 09 90 00	
		<b>Antimony and articles thereof, including waste and scrap.</b>		81.10
5%	VALUE	- Unwrought antimony; powders	81 10 10 00	
5%	VALUE	- Waste and scrap	81 10 20 00	
5%	VALUE	- Other	81 10 90 00	
5%	VALUE	<b>Manganese and articles thereof, including waste and scrap.</b>	81 11 00 00	81.11
		<b>Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.</b>		81.12



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Beryllium:</b>		
5%	VALUE	- - Unwrought; powders	81 12 12 00	
5%	VALUE	- - Waste and scrap	81 12 13 00	
5%	VALUE	- - Other	81 12 19 00	
		<b>- Chromium:</b>		
5%	VALUE	- - Unwrought; powders	81 12 21 00	
5%	VALUE	- - Waste and scrap	81 12 22 00	
5%	VALUE	- - Other	81 12 29 00	
		<b>- Thallium:</b>		
5%	VALUE	- - Unwrought; powders	81 12 51 00	
5%	VALUE	- - Waste and scrap	81 12 52 00	
5%	VALUE	- - Other	81 12 59 00	
		<b>- Other:</b>		
5%	VALUE	- - Unwrought; waste and scrap; powders	81 12 92 00	
5%	VALUE	- - Other	81 12 99 00	
5%	VALUE	<b>Cermets and articles thereof, including waste and scrap.</b>	81 13 00 00	81.13

#### Chapter 82

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

#### Notes.

1.- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of :

(a) Base metal;

(b) Metal carbides or cermets;

(c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

(d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2.- Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter. Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

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

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.</b>		<b>82.01</b>
5%	VALUE	- Spades and shovels	82 01 10 00	
5%	VALUE	- Mattocks, picks, hoes and rakes	82 01 30 00	
5%	VALUE	- Axes, bill hooks and similar hewing tools	82 01 40 00	
5%	VALUE	- Secateurs and similar one-handed pruners and shears (including poultry shears)	82 01 50 00	
5%	VALUE	- Hedge shears, two-handed pruning shears and similar two-handed shears	82 01 60 00	
5%	VALUE	- Other hand tools of a kind used in agriculture, horticulture or forestry	82 01 90 00	
		<b>Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).</b>		<b>82.02</b>
5%	VALUE	- Hand saws	82 02 10 00	
5%	VALUE	- Band saw blades	82 02 20 00	
		<b>- Circular saw blades (including slitting or slotting saw blades):</b>		
5%	VALUE	- - With working part of steel	82 02 31 00	
5%	VALUE	- - Other, including parts	82 02 39 00	
5%	VALUE	- Chain saw blades	82 02 40 00	
		<b>- Other saw blades:</b>		
5%	VALUE	- - Straight saw blades, for working metal	82 02 91 00	
5%	VALUE	- - Other	82 02 99 00	
		<b>Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.</b>		<b>82.03</b>
5%	VALUE	- Files, rasps and similar tools	82 03 10 00	
5%	VALUE	- Pliers (including cutting pliers), pincers, tweezers and similar tools	82 03 20 00	
5%	VALUE	- Metal cutting shears and similar tools	82 03 30 00	
5%	VALUE	- Pipe-cutters, bolt croppers, perforating punches and similar tools	82 03 40 00	
		<b>Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.</b>		<b>82.04</b>
		<b>- Hand-operated spanners and wrenches :</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Non-adjustable	82 04 11 00	
5%	VALUE	- - Adjustable	82 04 12 00	
5%	VALUE	- Interchangeable spanner sockets, with or without handles	82 04 20 00	
		<b>Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.</b>		82.05
5%	VALUE	- Drilling, threading or tapping tools	82 05 10 00	
5%	VALUE	- Hammers and sledge hammers	82 05 20 00	
5%	VALUE	- Planes, chisels, gouges and similar cutting tools for working wood	82 05 30 00	
5%	VALUE	- Screwdrivers	82 05 40 00	
		<b>- Other hand tools (including glaziers' diamonds) :</b>		
5%	VALUE	- - Household tools	82 05 51 00	
		<b>- - Other :</b>		
5%	VALUE	- - - Cartridge-operated rivetting guns	82 05 59 10	
5%	VALUE	- - - Hand lubricators	82 05 59 20	
5%	VALUE	- - - Other	82 05 59 90	
5%	VALUE	- Blow lamps	82 05 60 00	
5%	VALUE	- Vices, clamps and the like	82 05 70 00	
5%	VALUE	<b>- Other, including Sets of articles of two or more subheadings of this heading :</b>		
5%	VALUE	- - - Non-household hand tools	82 05 90 10	
5%	VALUE	- - - Household hand tools	82 05 90 20	
5%	VALUE	<b>Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.</b>	82 06 00 00	82.06
		<b>Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.</b>		82.07
		<b>- Rock drilling or earth boring tools :</b>		
5%	VALUE	- - With working part of cermets	82 07 13 00	
5%	VALUE	- - Other, including parts	82 07 19 00	
5%	VALUE	- Dies for drawing or extruding metal	82 07 20 00	
5%	VALUE	- Tools for pressing, stamping or punching	82 07 30 00	
5%	VALUE	- Tools for tapping or threading	82 07 40 00	
5%	VALUE	- Tools for drilling, other than for rock drilling	82 07 50 00	
5%	VALUE	- Tools for boring or broaching	82 07 60 00	
5%	VALUE	- Tools for milling	82 07 70 00	
5%	VALUE	- Tools for turning	82 07 80 00	
5%	VALUE	- Other interchangeable tools	82 07 90 00	
		<b>Knives and cutting blades, for machines or for mechanical appliances.</b>		82.08

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- For metal working	82 08 10 00	
5%	VALUE	- For wood working	82 08 20 00	
5%	VALUE	- For kitchen appliances or for machines used by the food industry	82 08 30 00	
5%	VALUE	- For agricultural, horticultural or forestry machines	82 08 40 00	
5%	VALUE	- Other	82 08 90 00	
5%	VALUE	<b>Plates, sticks, tips and the like for tools, unmounted, of cermets.</b>	82 09 00 00	82.09
5%	VALUE	<b>Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.</b>	82 10 00 00	82.10
		<b>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.</b>		82.11
5%	VALUE	- Sets of assorted articles	82 11 10 00	
		- Other :		
		- - Table knives having fixed blades :		
5%	VALUE	- - - With handles of ivory	82 11 91 20	
5%	VALUE	- - - With handles of shells, amber or the like, coated or ornamented with precious metals	82 11 91 30	
5%	VALUE	- - - Other	82 11 91 90	
5%	VALUE	- - Other knives having fixed blades	82 11 92 00	
		- - Knives having other than fixed blades :		
5%	VALUE	- - - Pruning knives	82 11 93 10	
5%	VALUE	- - - Other	82 11 93 90	
5%	VALUE	- - Blades	82 11 94 00	
5%	VALUE	- - Handles of base metal	82 11 95 00	
		<b>Razors and razor blades (including razor blade blanks in strips).</b>		82.12
		- Razors :		
5%	VALUE	- - - Safety razors and razor blades and parts, of metal	82 12 10 10	
5%	VALUE	- - - Safety razors of plastic, presented with their blades	82 12 10 20	
5%	VALUE	- - - Other	82 12 10 90	
5%	VALUE	- Safety razor blades, including razor blade blanks in strips	82 12 20 00	
5%	VALUE	- Other parts	82 12 90 00	
5%	VALUE	<b>Scissors, tailors' shears and similar shears, and blades therefor.</b>	82 13 00 00	82.13
		<b>Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).</b>		82.14
		- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor :		
5%	VALUE	- - - Pencil sharpeners and blades thereof	82 14 10 10	
5%	VALUE	- - - Other	82 14 10 90	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Manicure or pedicure sets and instruments (including nail files)	82 14 20 00	
		- Other :		
5%	VALUE	- - - Butchers or kitchen choppers, cleavers, and mincing knives	82 14 90 10	
5%	VALUE	- - - Other	82 14 90 90	
		<b>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.</b>		82.15
5%	VALUE	- Sets of assorted articles containing at least one article plated with precious metal	82 15 10 00	
5%	VALUE	- Other sets of assorted articles	82 15 20 00	
		- Other :		
5%	VALUE	- - Plated with precious metal	82 15 91 00	
5%	VALUE	- - Other	82 15 99 00	

### 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

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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.</b>		83.01
5%	VALUE	- Padlocks	83 01 10 00	
5%	VALUE	- Locks of a kind used for motor vehicles	83 01 20 00	
5%	VALUE	- Locks of a kind used for furniture	83 01 30 00	
		- Other locks :		
5%	VALUE	- - - Combination operated locks	83 01 40 10	
5%	VALUE	- - - Electrically operated locks	83 01 40 20	
5%	VALUE	- - - Locks for handbags	83 01 40 30	
5%	VALUE	- - - Locks for bikes	83 01 40 40	
5%	VALUE	- - - Other	83 01 40 90	
5%	VALUE	- Clasps and frames with clasps, incorporating locks	83 01 50 00	
5%	VALUE	- Parts	83 01 60 00	
5%	VALUE	- Keys presented separately	83 01 70 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.</b>		<b>83.02</b>
5%	VALUE	- Hinges	83 02 10 00	
5%	VALUE	- Castors	83 02 20 00	
5%	VALUE	- Other mountings, fittings and similar articles suitable for motor vehicles	83 02 30 00	
		<b>- Other mountings, fittings and similar articles :</b>		
5%	VALUE	- - Suitable for buildings	83 02 41 00	
5%	VALUE	- - Other, suitable for furniture	83 02 42 00	
		<b>- - Other :</b>		
5%	VALUE	- - - Door handles	83 02 49 10	
5%	VALUE	- - - Other	83 02 49 90	
5%	VALUE	- Hat-racks, hat-pegs, brackets and similar fixtures	83 02 50 00	
5%	VALUE	- Automatic door closers	83 02 60 00	
5%	VALUE	<b>Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.</b>	83 03 00 00	<b>83.03</b>
		<b>Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.</b>		<b>83.04</b>
5%	VALUE	- - - Filing cabinets, card-index cabinets, sorting boxes and similar	83 04 00 10	
		<b>- - - Office or desk equipment (such as book-ends, paper weight, ink-stands and ink-pots, pen trays, office-stamp stands and blotters . . etc.) :</b>		
5%	VALUE	- - - - Of Iron	83 04 00 21	
5%	VALUE	- - - - Of other base metal	83 04 00 29	
5%	VALUE	- - - Paper rests for typists	83 04 00 30	
5%	VALUE	- - - Desk racks and shelving	83 04 00 40	
5%	VALUE	- - - Other	83 04 00 90	
		<b>Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.</b>		<b>83.05</b>
5%	VALUE	- Fittings for loose-leaf binders or files	83 05 10 00	
5%	VALUE	- Staples in strips	83 05 20 00	
5%	VALUE	- Other, including parts	83 05 90 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.</b>		<b>83.06</b>
5%	VALUE	- Bells, gongs and the like	83 06 10 00	
		<b>- Statuettes and other ornaments :</b>		
5%	VALUE	- - Plated with precious metal	83 06 21 00	
5%	VALUE	- - Other	83 06 29 00	
5%	VALUE	- Photograph, picture or similar frames; mirrors	83 06 30 00	
		<b>Flexible tubing of base metal, with or without fittings.</b>		<b>83.07</b>
5%	VALUE	- Of iron or steel	83 07 10 00	
5%	VALUE	- Of other base metal	83 07 90 00	
		<b>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.</b>		<b>83.08</b>
5%	VALUE	- Hooks, eyes and eyelets	83 08 10 00	
5%	VALUE	- Tubular or bifurcated rivets	83 08 20 00	
		<b>- Other, including parts :</b>		
5%	VALUE	- - - Clasps, frames with clasps and the like of base metal, for handbags ,purses, brief-cases, axecutive-cases or travel goods, and for other of articles leathers and textiles	83 08 90 10	
5%	VALUE	- - - Beads and spangles (tarter)	83 08 90 20	
5%	VALUE	- - - Other	83 08 90 90	
		<b>Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs,bung covers, seals and other packing accessories, of base metal.</b>		<b>83.09</b>
5%	VALUE	- Crown corks	83 09 10 00	
		<b>- Other :</b>		
5%	VALUE	- - - Metal stoppers lined with crown corks	83 09 90 10	
5%	VALUE	- - - Screw stoppers and caps, screw-spring stoppers, ..etc. for bottle sealing	83 09 90 20	
5%	VALUE	- - - Threaded bung covers	83 09 90 30	
5%	VALUE	- - - Pouring stoppers, measuring stoppers and stoppers for droppers, beverage bottles, oil bottles, drug bottles, ..etc.	83 09 90 40	
5%	VALUE	- - - Seals of all kinds	83 09 90 50	
5%	VALUE	- - - Fastenings for sealing bags, sachets or similar containers, consisting of one or two steel wires sandwiched between two strips of plastic or paper	83 09 90 60	
5%	VALUE	- - - Tops and bottoms for cans	83 09 90 70	
5%	VALUE	- - - Other	83 09 90 90	
		<b>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.</b>		<b>83.10</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Name-plates for districts, roads, streets . . etc., and plates for names and numbers of buildings . . etc.	83 10 00 10	
5%	VALUE	- - - Sign-plates for public services (Police, Fire-brigade, etc) prohibition notices ("No smoking", "For Games"..etc) and guiding signs for roads and passage of modes of transportation,.. etc.	83 10 00 20	
5%	VALUE	- - - Sign-for houses, stores, factories, etc	83 10 00 30	
5%	VALUE	- - - Advertising sign-plates	83 10 00 40	
5%	VALUE	- - - Address-plates for houses, doors, mail-boxes, vehicles, plant labels; number tags for keys and tags for dressing rooms	83 10 00 50	
5%	VALUE	- - - Similar plates and symbols for machinery, meters and cars (e.g., number-plates), etc.	83 10 00 60	
5%	VALUE	- - - Separate letters, numbers and patterns, designed for manufacturing the plates of the present heading	83 10 00 70	
5%	VALUE	- - - Other	83 10 00 90	
		<b>Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.</b>		83.11
5%	VALUE	- Coated electrodes of base metal, for electric arc-welding	83 11 10 00	
5%	VALUE	- Cored wire of base metal, for electric arc-welding	83 11 20 00	
5%	VALUE	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	83 11 30 00	
5%	VALUE	- Other	83 11 90 00	

## 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 42.04) 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);



DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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(e) Transmission or conveyor belts 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;

(i) 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 Chapters 84 or 85 (other than headings 84.09, 84.31 84.48 84.66, 84.73, 84.85, 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 84.85 or 85.48.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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3.- Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to

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; or
- “(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

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 sugarjuice 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

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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(b) Office machinery of heading 84.72.

Heading 84.24 does not cover :

(A) Ink-jet printing machines (heading 84.43).

(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:

(1) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;

(2) Being freely programming in accordance with the requirements of the user;

(3) Performing arithmetical computations specified by the user; and

(4) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;

(B) 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 a part of a complete 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 in the 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;

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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(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, unless

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; and

(iii) Lifting, heading, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and 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."

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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2- For the purposes of subheading 8471.49, the term " systems " means automatic data procesaing machines whose units satisfy the conditions laid down in Note 5 (B) to Chapter 84 and whicp comprisc 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.</b>		<b>84.01</b>
5%	VALUE	- Nuclear reactors	84 01 10 00	
5%	VALUE	- Machinery and apparatus for isotopic separation, and parts thereof	84 01 20 00	
5%	VALUE	- Fuel elements (cartridges), non-irradiated	84 01 30 00	
5%	VALUE	- Parts of nuclear reactors	84 01 40 00	
		<b>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.</b>		<b>84.02</b>
		<b>- Steam or other vapour generating boilers:</b>		
5%	VALUE	- - Watertube boilers with a steam production exceeding 45 t per hour	84 02 11 00	
5%	VALUE	- - Watertube boilers with a steam production not exceeding 45 t per hour	84 02 12 00	
5%	VALUE	- - Other vapour generating boilers, including hybrid boilers	84 02 19 00	
5%	VALUE	- Super-heated water boilers	84 02 20 00	
5%	VALUE	- Parts	84 02 90 00	
		<b>Central heating boilers other than those of heading 84.02.</b>		<b>84.03</b>
5%	VALUE	- Boilers	84 03 10 00	
5%	VALUE	- Parts	84 03 90 00	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>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.</b>		<b>84.04</b>
5%	VALUE	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	84 04 10 00	
5%	VALUE	- Condensers for steam or other vapour power units	84 04 20 00	
5%	VALUE	- Parts	84 04 90 00	
		<b>Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.</b>		<b>84.05</b>
5%	VALUE	- 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	84 05 10 00	
5%	VALUE	- Parts	84 05 90 00	
		<b>Steam turbines and other vapour turbines.</b>		<b>84.06</b>
5%	VALUE	- Turbines for marine propulsion	84 06 10 00	
		<b>- Other turbines :</b>		
5%	VALUE	- - Of an output exceeding 40 M.W	84 06 81 00	
5%	VALUE	- - Of an output not exceeding 40 M.W	84 06 82 00	
5%	VALUE	- Parts	84 06 90 00	
		<b>Spark-ignition reciprocating or rotary internal combustion piston engines.</b>		<b>84.07</b>
5%	VALUE	- Aircraft engines	84 07 10 00	
		<b>- Marine propulsion engines :</b>		
5%	VALUE	- - Outboard motors	84 07 21 00	
5%	VALUE	- - Other	84 07 29 00	
		<b>- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :</b>		
5%	VALUE	- - Of a cylinder capacity not exceeding 50 cc	84 07 31 00	
5%	VALUE	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	84 07 32 00	
5%	VALUE	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	84 07 33 00	
		<b>- - Of a cylinder capacity exceeding 1,000 cc :</b>		
5%	VALUE	- - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	84 07 34 10	
5%	VALUE	- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	84 07 34 20	
5%	VALUE	- - - Of a cylinder capacity exceeding 3,000 cc	84 07 34 30	
5%	VALUE	- Other engines	84 07 90 00	
		<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</b>		<b>84.08</b>
5%	VALUE	- Marine propulsion engines	84 08 10 00	
5%	VALUE	- Engines of a kind used for the propulsion of vehicles of Chapter 87	84 08 20 00	
5%	VALUE	- Other engines	84 08 90 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.</b>		<b>84.09</b>
5%	VALUE	- For aircraft engines	84 09 10 00	
		- Other :		
		- - Suitable for use solely or principally with spark-ignition internal combustion piston engines :		
5%	VALUE	- - - Pistons and piston rings for spark-ignition engines	84 09 91 10	
5%	VALUE	- - - Cylinders and cylinder blocks and cylinder heads, cylinder liners	84 09 91 20	
5%	VALUE	- - - Fuel inlet valves and tubes	84 09 91 30	
5%	VALUE	- - - Exhaust valves and pipes (manifold)	84 09 91 40	
5%	VALUE	- - - Carburettors and nozzles (fuel nozzles)	84 09 91 50	
5%	VALUE	- - - Other	84 09 91 90	
5%	VALUE	- - Other	84 09 99 00	
		<b>Hydraulic turbines, water wheels, and regulatocs therefor.</b>		<b>84.10</b>
		- Hydraulic turbines and water wheels:		
5%	VALUE	- - Of a power not exceeding 1,000 KW	84 10 11 00	
5%	VALUE	- - Of a power exceeding 1,000 KW but not exceeding 10,000 KW	84 10 12 00	
5%	VALUE	- - Of a power exceeding 10,000 KW	84 10 13 00	
5%	VALUE	- Parts, including regulators	84 10 90 00	
		<b>Turbo-jets, turbo-propellers and other gas turbines.</b>		<b>84.11</b>
		- Turbo-jets :		
5%	VALUE	- - Of a thrust not exceeding 25 KN	84 11 11 00	
5%	VALUE	- - Of a thrust exceeding 25 KN	84 11 12 00	
		- Turbo-propellers :		
5%	VALUE	- - Of a power not exceeding 1,100 KW	84 11 21 00	
5%	VALUE	- - Of a power exceeding 1,100 KW	84 11 22 00	
		- Other gas turbines :		
5%	VALUE	- - Of a power not exceeding 5,000 KW	84 11 81 00	
5%	VALUE	- - Of a power exceeding 5,000 KW	84 11 82 00	
		- Parts :		
5%	VALUE	- - Of turbo-jets or turbo-propellers	84 11 91 00	
5%	VALUE	- - Other	84 11 99 00	
		<b>Other engines and motors.</b>		<b>84.12</b>
5%	VALUE	- Reaction engines other than turbo-jets	84 12 10 00	
		- Hydraulic power engines and motors :		
5%	VALUE	- - Linear acting (cylinders)	84 12 21 00	
5%	VALUE	- - Other	84 12 29 00	
		- Pneumatic power engines and motors:		
5%	VALUE	- - Linear acting (cylinders)	84 12 31 00	
5%	VALUE	- - Other	84 12 39 00	
5%	VALUE	- Other	84 12 80 00	
5%	VALUE	- Parts	84 12 90 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.</b>		<b>84.13</b>
		<b>- Pumps fitted or designed to be fitted with a measuring device :</b>		
<b>5%</b>	<b>VALUE</b>	- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	<b>84 13 11 00</b>	
		<b>- - Other :</b>		
<b>5%</b>	<b>VALUE</b>	- - - Fire pumps	<b>84 13 19 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>84 13 19 90</b>	
<b>5%</b>	<b>VALUE</b>	- Hand pumps, other than those of subheading 8413.11 or 8413.19	<b>84 13 20 00</b>	
<b>5%</b>	<b>VALUE</b>	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	<b>84 13 30 00</b>	
<b>5%</b>	<b>VALUE</b>	- Concrete pumps	<b>84 13 40 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other reciprocating positive displacement pumps	<b>84 13 50 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other rotary positive displacement pumps	<b>84 13 60 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other centrifugal pumps	<b>84 13 70 00</b>	
		<b>- Other pumps; liquid elevators :</b>		
		<b>- - Pumps :</b>		
<b>5%</b>	<b>VALUE</b>	- - - For agricultural use	<b>84 13 81 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - For domestic use	<b>84 13 81 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>84 13 81 90</b>	
<b>5%</b>	<b>VALUE</b>	- - Liquid elevators	<b>84 13 82 00</b>	
		<b>- Parts :</b>		
<b>5%</b>	<b>VALUE</b>	- - Of pumps	<b>84 13 91 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Of liquid elevators	<b>84 13 92 00</b>	
		<b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.</b>		<b>84.14</b>
<b>5%</b>	<b>VALUE</b>	- Vacuum pumps	<b>84 14 10 00</b>	
<b>5%</b>	<b>VALUE</b>	- Hand- or foot-operated air pumps	<b>84 14 20 00</b>	
<b>5%</b>	<b>VALUE</b>	- Compressors of a kind used in refrigerating equipment	<b>84 14 30 00</b>	
<b>5%</b>	<b>VALUE</b>	- Air compressors mounted on a wheeled chassis for towing	<b>84 14 40 00</b>	
		<b>- Fans :</b>		
		<b>- - Table, floor, wall, window, ceiling or roof fans, with a selfcontained electric motor of an output not exceeding 125 W:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Table, floor, wall, window, ceiling or roof fans, with a selfcontained electric motor of an output not exceeding 25 W	<b>84 14 51 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Table, floor, wall, window, ceiling or roof fans, with a selfcontained electric motor of an output exceeding 25 W but not exceeding 125 W	<b>84 14 51 20</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>84 14 59 00</b>	
<b>5%</b>	<b>VALUE</b>	- Hoods having a maximum horizontal side not exceeding 120 cm	<b>84 14 60 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other	<b>84 14 80 00</b>	
<b>5%</b>	<b>VALUE</b>	- Parts	<b>84 14 90 00</b>	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity , including those machines in which the humidity cannot be separately regulated.</b>		<b>84.15</b>
		- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or “split-system		
5%	VALUE	- - Air conditioning machines of a capacity 70,000 BTU or less.	84 15 10 10	
5%	VALUE	- - Air conditioning machines of a capacity exceeding 70,000 BTU .	84 15 10 20	
5%	VALUE	- Of a kind used for persons, in motor vehicles	84 15 20 00	
		<b>- Other :</b>		
		<b>- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) :</b>		
5%	VALUE	- - - Central air conditioning machines	84 15 81 20	
5%	VALUE	- - - Other	84 15 81 90	
		<b>- - Other, incorporating a refrigerating unit :</b>		
5%	VALUE	- - - Central air conditioning machines	84 15 82 20	
5%	VALUE	- - - Other	84 15 82 90	
		<b>- - Not incorporating a refrigerating unit:</b>		
5%	VALUE	- - - Central air conditioning machines	84 15 83 20	
5%	VALUE	- - - Other	84 15 83 90	
5%	VALUE	- Parts	84 15 90 00	
		<b>Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.</b>		<b>84.16</b>
5%	VALUE	- Furnace burners for liquid fuel	84 16 10 00	
5%	VALUE	- Other furnace burners, including combination burners	84 16 20 00	
5%	VALUE	- Mechanical stokers including their mechanical grates mechanical ash dischargers and similar appliances	84 16 30 00	
5%	VALUE	- Parts	84 16 90 00	
		<b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric.</b>		<b>84.17</b>
5%	VALUE	- Furnaces and ovens for the roasting, melting or other heattreatment of ores, pyrites or of metals	84 17 10 00	
5%	VALUE	- Bakery ovens, including biscuit ovens	84 17 20 00	
		<b>- Other :</b>		
5%	VALUE	- - - Wood charcoaling furnaces	84 17 80 10	
5%	VALUE	- - - Rotary furnaces for preparing cement and mixing furnaces for preparing gypsum	84 17 80 20	
5%	VALUE	- - - Furnaces for the manufacture of ceramics and enamelling	84 17 80 30	
5%	VALUE	- - - Furnaces for making glass	84 17 80 40	
5%	VALUE	- - - Other	84 17 80 90	
5%	VALUE	- Parts	84 17 90 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15 .</b>		<b>84.18</b>
5%	VALUE	- Combined refrigerator-freezers, fitted with separate external doors	84 18 10 00	
		<b>- Refrigerators, household type :</b>		
5%	VALUE	- - Compression-type	84 18 21 00	
5%	VALUE	- - Other	84 18 29 00	
5%	VALUE	- Freezers of the chest type, not exceeding 800 L capacity	84 18 30 00	
5%	VALUE	- Freezers of the upright type, not exceeding 900 L capacity	84 18 40 00	
5%	VALUE	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	84 18 50 00	
		<b>- Other refrigerating or freezing equipment; heat pumps :</b>		
5%	VALUE	- - Heat pumps other than air conditioning machines of heading 84.15	84 18 61 00	
		<b>- - Other :</b>		
5%	VALUE	- - - Potable water coolers	84 18 69 10	
5%	VALUE	- - - Ice-cream making machines	84 18 69 20	
5%	VALUE	- - - Beverage cooling machines	84 18 69 30	
5%	VALUE	- - - Refrigerating or freezing rooms of a capacity exceeding 900 L	84 18 69 40	
5%	VALUE	- - - Ice-cubes making machines	84 18 69 50	
5%	VALUE	- - - Other	84 18 69 90	
		<b>- Other :</b>		
5%	VALUE	- - Furniture designed receive refrigerating or freezing equipment	84 18 91 00	
		<b>- - Other :</b>		
5%	VALUE	- - - Compression-type refrigerating units	84 18 99 10	
5%	VALUE	- - - Other	84 18 99 90	
		<b>Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, 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.</b>		<b>84.19</b>
		<b>- Instantaneous or storage water heaters, non-electric :</b>		
5%	VALUE	- - Instantaneous gas water heaters	84 19 11 00	
		<b>- - Other :</b>		
5%	VALUE	- - - Solar energy water heaters	84 19 19 10	
5%	VALUE	- - - Other	84 19 19 90	
5%	VALUE	- Medical, surgical or laboratory sterilisers	84 19 20 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Dryers :</b>		
5%	VALUE	- - For agricultural products	84 19 31 00	
5%	VALUE	- - For wood, paper pulp, paper or paperboard	84 19 32 00	
5%	VALUE	- - Other	84 19 39 00	
5%	VALUE	- Distilling or rectifying plant	84 19 40 00	
5%	VALUE	- Heat exchange units	84 19 50 00	
5%	VALUE	- Machinery for liquefying air or other gases	84 19 60 00	
		<b>- Other machinery, plant and equipment :</b>		
5%	VALUE	- - For making hot drinks or for cooking or heating food	84 19 81 00	
5%	VALUE	- - Other	84 19 89 00	
5%	VALUE	- Parts	84 19 90 00	
		<b>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.</b>		84.20
5%	VALUE	- Calendering or other rolling machines	84 20 10 00	
		<b>- Parts :</b>		
5%	VALUE	- - Cylinders	84 20 91 00	
5%	VALUE	- - Other	84 20 99 00	
		<b>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.</b>		84.21
		<b>- Centrifuges, including centrifugal dryers :</b>		
5%	VALUE	- - Cream separators	84 21 11 00	
5%	VALUE	- - Clothes-dryers	84 21 12 00	
5%	VALUE	- - Other	84 21 19 00	
		<b>- Filtering or purifying machinery and apparatus for liquids :</b>		
		<b>- - For fillering or purifying water :</b>		
5%	VALUE	- - - For domestic use	84 21 21 10	
5%	VALUE	- - - Other	84 21 21 90	
5%	VALUE	- - For filtering or purifying beverages other than water	84 21 22 00	
5%	VALUE	- - Oil or petrol-filters for internal combustion engines	84 21 23 00	
		<b>- - Other :</b>		
5%	VALUE	- - - Filters for blood purifying	84 21 29 10	
5%	VALUE	- - - Other	84 21 29 90	
		<b>- Filtering or purifying machinery and apparatus for gases :</b>		
5%	VALUE	- - Intake air filters for internal combustion engines	84 21 31 00	
5%	VALUE	- - Other	84 21 39 00	
		<b>- Parts :</b>		
5%	VALUE	- - Of centrifuges, including centrifugal dryers	84 21 91 00	
5%	VALUE	- - Other	84 21 99 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.</b>		<b>84.22</b>
		<b>- Dish washing machines :</b>		
<b>5%</b>	<b>VALUE</b>	- - Of the household type	<b>84 22 11 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>84 22 19 00</b>	
<b>5%</b>	<b>VALUE</b>	- Machinery for cleaning or drying bottles or other containers	<b>84 22 20 00</b>	
		<b>- 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:</b>		
<b>5%</b>	<b>VALUE</b>	- - - Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers	<b>84 22 30 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Machines for aerating beverages	<b>84 22 30 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Machinery for capsuling bottles, jars, tubes and similar containers	<b>84 22 30 30</b>	
<b>5%</b>	<b>VALUE</b>	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	<b>84 22 40 00</b>	
<b>5%</b>	<b>VALUE</b>	- Parts	<b>84 22 90 00</b>	
		<b>Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.</b>		<b>84.23</b>
<b>5%</b>	<b>VALUE</b>	- Personal weighing machines, including baby scales: household scales	<b>84 23 10 00</b>	
<b>5%</b>	<b>VALUE</b>	- Scales for continuous weighing of goods on conveyors	<b>84 23 20 00</b>	
<b>5%</b>	<b>VALUE</b>	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	<b>84 23 30 00</b>	
		<b>- Other weighing machinery :</b>		
<b>5%</b>	<b>VALUE</b>	- - Having a maximum weighing capacity not exceeding 30 kg	<b>84 23 81 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	<b>84 23 82 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>84 23 89 00</b>	
<b>5%</b>	<b>VALUE</b>	- Weighing machine weights of all kinds; parts of weighing machinery	<b>84 23 90 00</b>	
		<b>Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.</b>		<b>84.24</b>
<b>5%</b>	<b>VALUE</b>	- Fire extinguishers, whether or not charged	<b>84 24 10 00</b>	
		<b>- Spray guns and similar appliances :</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Guns for spraying building materials whether or not incorporating an electric motor	84 24 20 10	
5%	VALUE	- - - Other	84 24 20 90	
5%	VALUE	- Steam or sand blasting machines and similar jet projecting machines	84 24 30 00	
		<b>- Agricultural or horticultural sprayers :</b>		
		<b>-- Portable sprayers:</b>		
5%	VALUE	- - - Insecticide spraying appliances	84 24 41 10	
5%	VALUE	- - - Other	84 24 41 90	
		<b>- - Other:</b>		
5%	VALUE	- - - Insecticide spraying appliances	84 24 49 10	
5%	VALUE	- - - Other	84 24 49 90	
		<b>- Other appliances :</b>		
		<b>- - Agricultural or horticultural :</b>		
5%	VALUE	- - - Complete irrigation systems of all kinds	84 24 82 10	
5%	VALUE	- - - Water sprinkling appliances for irrigating grass	84 24 82 30	
5%	VALUE	- - - Other	84 24 82 90	
Free	VALUE	- - Other	84 24 89 00	
		<b>- Parts :</b>		
Free	VALUE	- - - Plastic heads for spraying liquids by frequent pressure other than of heading 96.16	84 24 90 10	
Free	VALUE	- - - Parts of irrigation systems of subheading 84 24 82 10	84 24 90 20	
Free	VALUE	- - - Other	84 24 90 90	
		<b>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.</b>		84.25
		<b>- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles :</b>		
5%	VALUE	- - Powered by electric motor	84 25 11 00	
5%	VALUE	- - Other	84 25 19 00	
		<b>- Other winches; capstans :</b>		
5%	VALUE	- - Powered by electric motor	84 25 31 00	
5%	VALUE	- - Other	84 25 39 00	
		<b>- Jacks; hoists of a kind used for raising vehicles :</b>		
5%	VALUE	- - Built-in jacking systems of a type used in garages	84 25 41 00	
5%	VALUE	- - Otherjacks and hoists, hydraulic	84 25 42 00	
5%	VALUE	- - Other	84 25 49 00	
		<b>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.</b>		84.26
		<b>- Overhead travelling cranes, transporter cranes gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :</b>		
5%	VALUE	- - Overhead travelling cranes on fixed support	84 26 11 00	
5%	VALUE	- - Mobile lifting frames on tyres and straddle carriers	84 26 12 00	
5%	VALUE	- - Other	84 26 19 00	
5%	VALUE	- Tower cranes	84 26 20 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Portal or pedestal jib cranes	84 26 30 00	
		- <b>Other machinery, self-propelled:</b>		
5%	VALUE	- - On tyres	84 26 41 00	
5%	VALUE	- - Other	84 26 49 00	
		- <b>Other machinery :</b>		
5%	VALUE	- - Designed for mounting on road vehicles	84 26 91 00	
5%	VALUE	- - Other	84 26 99 00	
		<b>Fork-lift trucks; other works trucks fitted with lifting or handling equipment.</b>		84.27
5%	VALUE	- Self-propelled trucks powered by an electric motor	84 27 10 00	
5%	VALUE	- Other self-propelled trucks	84 27 20 00	
5%	VALUE	- Other trucks	84 27 90 00	
		<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).</b>		84.28
5%	VALUE	- Lifts and skip hoists	84 28 10 00	
5%	VALUE	- Pneumatic elevators and conveyors	84 28 20 00	
		- <b>Other continuous-action elevators and conveyors, for goods or materials :</b>		
5%	VALUE	- - Specially designed for underground use	84 28 31 00	
5%	VALUE	- - Other, bucket type	84 28 32 00	
5%	VALUE	- - Other, belt type	84 28 33 00	
5%	VALUE	- - Other	84 28 39 00	
5%	VALUE	- Escalators and moving walkways	84 28 40 00	
5%	VALUE	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	84 28 60 00	
5%	VALUE	- Other machinery	84 28 90 00	
		<b>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.</b>		84.29
		- <b>Bulldozers and angledozers :</b>		
5%	VALUE	- - Track laying	84 29 11 00	
5%	VALUE	- - Other	84 29 19 00	
5%	VALUE	- Graders and levellers	84 29 20 00	
5%	VALUE	- Scrapers	84 29 30 00	
5%	VALUE	- Tamping machines and road rollers	84 29 40 00	
		- <b>Mechanical shovels, excavators and shovel loaders :</b>		
5%	VALUE	- - Front-end shovel loaders	84 29 51 00	
5%	VALUE	- - Machinery with a 360° revolving superstructure	84 29 52 00	
5%	VALUE	- - Other	84 29 59 00	
		<b>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.</b>		84.30
5%	VALUE	- Pile-drivers and pile-extractors	84 30 10 00	
5%	VALUE	- Snow-ploughs and snow-blowers	84 30 20 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Coal or rock cutters and tunnelling machinery :</b>		
5%	VALUE	- - Self-propelled	84 30 31 00	
5%	VALUE	- - Other	84 30 39 00	
		<b>- Other boring or sinking machinery :</b>		
5%	VALUE	- - Self-propelled	84 30 41 00	
5%	VALUE	- - Other	84 30 49 00	
5%	VALUE	- Other machinery, self-propelled	84 30 50 00	
		<b>- Other machinery, not self-propelled:</b>		
5%	VALUE	- - Tamping or compacting machinery	84 30 61 00	
5%	VALUE	- - Other	84 30 69 00	
		<b>Parts suitable for use solely or principally with the machinery of headings Nos. 84.25 to 84.30.</b>		84.31
5%	VALUE	- Of machinery of heading 84.25	84 31 10 00	
5%	VALUE	- Of machinery of heading 84.27	84 31 20 00	
		<b>- Of machinery of heading 84.28 :</b>		
5%	VALUE	- - Of lifts, skip hoists or escalators	84 31 31 00	
5%	VALUE	- - Other	84 31 39 00	
		<b>- Of machinery of heading 84.26, 84.29 or 84.30 :</b>		
5%	VALUE	- - Buckets, shovels, grabs and grips	84 31 41 00	
5%	VALUE	- - Bulldozer or angledozer blades	84 31 42 00	
		<b>- - Parts for boring or sinking machinery of subheading 84 30 41 or 84 30 49 :</b>		
5%	VALUE	- - - Boring drills for wells	84 31 43 10	
5%	VALUE	- - - Other	84 31 43 90	
5%	VALUE	- - Other	84 31 49 00	
		<b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.</b>		84.32
5%	VALUE	- Ploughs	84 32 10 00	
		<b>- Harrows, scarifiers, cultivators, weeders and hoes :</b>		
5%	VALUE	- - Disc harrows	84 32 21 00	
5%	VALUE	- - Other	84 32 29 00	
5%	VALUE	- Seeders, planters and transplanter :		
5%	VALUE	-- No-till direct seeders, planters and transplanter	84 32 31 00	
5%	VALUE	- - Other	84 32 39 00	
		<b>- Manure spreaders and fertiliser distributors:</b>		
5%	VALUE	-- Manure spreaders	84 32 41 00	
5%	VALUE	- - fertiliser distributors	84 32 42 00	
5%	VALUE	- Other machinery	84 32 80 00	
5%	VALUE	- Parts	84 32 90 00	
		<b>Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.</b>		84.33

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Mowers for lawns, parks or sports-grounds:</b>		
5%	VALUE	- - Powered, with the cutting device rotating in a horizontal plane	84 33 11 00	
5%	VALUE	- - Other	84 33 19 00	
5%	VALUE	- Other mowers, including cutter bars for tractor mounting	84 33 20 00	
5%	VALUE	- Other haymaking machinery	84 33 30 00	
5%	VALUE	- Straw or fodder balers, including pick-up balers	84 33 40 00	
		<b>- Other harvesting machinery; threshing machinery :</b>		
5%	VALUE	- - Combine harvester-threshers	84 33 51 00	
5%	VALUE	- - Other threshing machinery	84 33 52 00	
5%	VALUE	- - Root or tuber harvesting machines	84 33 53 00	
5%	VALUE	- - Other	84 33 59 00	
5%	VALUE	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	84 33 60 00	
5%	VALUE	- Parts	84 33 90 00	
		<b>Milking machines and dairy machinery.</b>		<b>84.34</b>
5%	VALUE	- Milking machines	84 34 10 00	
5%	VALUE	- Dairy machinery	84 34 20 00	
5%	VALUE	- Parts	84 34 90 00	
		<b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</b>		<b>84.35</b>
5%	VALUE	- Machinery	84 35 10 00	
5%	VALUE	- Parts	84 35 90 00	
		<b>Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery', including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.</b>		<b>84.36</b>
5%	VALUE	- Machinery for preparing animal feeding stuffs	84 36 10 00	
		<b>- Poultry-keeping machinery; poultry incubators and brooders :</b>		
5%	VALUE	- - Poultry incubators and brooders	84 36 21 00	
5%	VALUE	- - Other	84 36 29 00	
		<b>- Other machinery :</b>		
5%	VALUE	- - - Bacteria incubators for laboratories	84 36 80 10	
5%	VALUE	- - - Other	84 36 80 90	
		<b>- Parts :</b>		
5%	VALUE	- - Of poultry-keeping machinery or poultry incubators and brooders	84 36 91 00	
5%	VALUE	- - Other	84 36 99 00	
		<b>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.</b>		<b>84.37</b>
5%	VALUE	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	84 37 10 00	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Other machinery	84 37 80 00	
5%	VALUE	- Parts	84 37 90 00	
		<b>Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.</b>		84.38
5%	VALUE	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	84 38 10 00	
5%	VALUE	- Machinery for the manufacture of confectionery, cocoa or chocolate	84 38 20 00	
5%	VALUE	- Machinery for sugar manufacture	84 38 30 00	
5%	VALUE	- Brewery machinery	84 38 40 00	
5%	VALUE	- Machinery for the preparation of meat or poultry	84 38 50 00	
5%	VALUE	- Machinery for the preparation of fruits, nuts or vegetables	84 38 60 00	
5%	VALUE	- Other machinery	84 38 80 00	
5%	VALUE	- Parts	84 38 90 00	
		<b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</b>		84.39
5%	VALUE	- Machinery for making pulp of fibrous cellulosic material	84 39 10 00	
5%	VALUE	- Machinery for making paper or paperboard	84 39 20 00	
5%	VALUE	- Machinery for finishing paper or paperboard	84 39 30 00	
		<b>- Parts :</b>		
5%	VALUE	- - Of machinery for making pulp of fibrous cellulosic material	84 39 91 00	
5%	VALUE	- - Other	84 39 99 00	
		<b>Book-binding machinery, including book-sewing machines.</b>		84.40
5%	VALUE	- Machinery	84 40 10 00	
5%	VALUE	- Parts	84 40 90 00	
		<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</b>		84.41
5%	VALUE	- Cutting machines	84 41 10 00	
5%	VALUE	- Machines for making bags, sacks or envelopes	84 41 20 00	
5%	VALUE	- Machines for making cartons boxes cases, tubes, drums or similar containers, other than by moulding	84 41 30 00	
5%	VALUE	- Machines for moulding articles in paper pulp, paper or paperboard	84 41 40 00	
5%	VALUE	- Other machinery	84 41 80 00	
5%	VALUE	- Parts	84 41 90 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Machinery, apparatus and equipment (other than the machine of headings Nos. 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)</b>		<b>84.42</b>
5%	VALUE	- Machinery, apparatus and equipment	84 42 30 00	
5%	VALUE	- Parts of the foregoing machinery, apparatus or equipment	84 42 40 00	
5%	VALUE	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed grained or polished)	84 42 50 00	
		<b>Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.</b>		<b>84.43</b>
		<b>- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :</b>		
5%	VALUE	- - Offset printing machinery, reel-fed	84 43 11 00	
5%	VALUE	- - Offset printing machinery, sheet fed, office type (using sheet with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	84 43 12 00	
5%	VALUE	- - Other offset printing machinery	84 43 13 00	
5%	VALUE	- - Letterpress printing machinery, reel fed, excluding flexographic printing	84 43 14 00	
5%	VALUE	- - Letterpress printing machinery, other than reel fed, excluding flexographic printing	84 43 15 00	
5%	VALUE	- - Flexographic printing machinery	84 43 16 00	
5%	VALUE	- - Gravure printing machinery	84 43 17 00	
5%	VALUE	- - Other	84 43 19 00	
		<b>- Other printers, copying machines and facsimile machines, whether or not combined:</b>		
Free	VALUE	- - 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 network	84 43 31 00	
		<b>- - Other, capable of connecting to an automatic data processing machine or to a network :</b>		
Free	VALUE	- - - Facsimiles machines	84 43 32 10	
Free	VALUE	- - - Telex machines	84 43 32 20	
Free	VALUE	- - - Teleprinters	84 43 32 30	
Free	VALUE	- - - Other	84 43 32 90	
Free		<b>- - Other :</b>		
Free	VALUE	- - - Copying machines incorporating an optical system	84 43 39 10	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	- - - Copying machines instantly transferring the original image onto the duplicate.	84 43 39 20	
Free	VALUE	- - - Other	84 43 39 90	
		<b>- Parts and accessories :</b>		
5%	VALUE	- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	84 43 91 00	
		<b>- - Other :</b>		
Free	VALUE	- - - Automatic document feeders	84 43 99 20	
Free	VALUE	- - - Paper feeders	84 43 99 30	
Free	VALUE	- - - Sorters	84 43 99 40	
		- - - Liquid or powder ink catridges for printers	84 43 99 50	
Free	VALUE	- - - Other	84 43 99 90	
5%	VALUE	<b>Machines for extruding, drawing, texturing or cutting manmade textile materials.</b>	84 44 00 00	84.44
		<b>Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.</b>		84.45
		<b>- Machines for preparing textile fibres :</b>		
5%	VALUE	- - Carding machines	84 45 11 00	
5%	VALUE	- - Combing machines	84 45 12 00	
5%	VALUE	- - Drawing or roving machines	84 45 13 00	
5%	VALUE	- - Other	84 45 19 00	
5%	VALUE	- Textile spinning machines	84 45 20 00	
5%	VALUE	- Textile doubling or twisting machines	84 45 30 00	
5%	VALUE	- Textile winding (including weft-winding) or reeling machines	84 45 40 00	
5%	VALUE	- Other	84 45 90 00	
		<b>Weaving machines (looms).</b>		84.46
5%	VALUE	- For weaving fabrics of a width not exceeding 30 cm	84 46 10 00	
		<b>- For weaving fabrics of a width exceeding 30 cm, shuttle type :</b>		
5%	VALUE	- - Power looms	84 46 21 00	
5%	VALUE	- - Other	84 46 29 00	
5%	VALUE	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	84 46 30 00	
		<b>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.</b>		84.47
		<b>- Circular knitting machines :</b>		
5%	VALUE	- - With cylinder diameter not exceeding 165 mm	84 47 11 00	
5%	VALUE	- - With cylinder diameter exceeding 165 mm	84 47 12 00	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Flat knitting machines; stitch-bonding machines	84 47 20 00	
5%	VALUE	- Other	84 47 90 00	
		<b>Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dnbies, 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).</b>		84.48
		<b>- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :</b>		
5%	VALUE	- - Dobbies and Jacquards; card reducing copying, punching or assembling machines for use therewith	84 48 11 00	
5%	VALUE	- - Other	84 48 19 00	
5%	VALUE	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	84 48 20 00	
		<b>- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :</b>		
5%	VALUE	- - Card clothing	84 48 31 00	
5%	VALUE	- - Of machines for preparing textile fibres, other than card clothing	84 48 32 00	
5%	VALUE	- - Spindles, spindle flyers, spinning rings and ring travellers	84 48 33 00	
5%	VALUE	- - Other	84 48 39 00	
		<b>- Parts and accessories of weaving machine, (looms) or of their auxiliary machinery :</b>		
5%	VALUE	- - Reeds for looms, healds and heald-frames	84 48 42 00	
5%	VALUE	- - Other	84 48 49 00	
		<b>- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :</b>		
5%	VALUE	- - Sinkers, needles and other articles used in forming stitches	84 48 51 00	
5%	VALUE	- - Other	84 48 59 00	
5%	VALUE	<b>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.</b>	84 49 00 00	84.49
		<b>Household or laundry-type washing machines, including machines which both wash and dry.</b>		84.50
		<b>- Machines, each of a dry linen capacity not exceeding 10 kg :</b>		
5%	VALUE	- - Fully-automatic machines	84 50 11 00	
5%	VALUE	- - Other machines, with built-in centrifugal drier	84 50 12 00	
5%	VALUE	- - Other	84 50 19 00	
5%	VALUE	- Machines, each of a dry linen capacity exceeding 10 kg	84 50 20 00	
5%	VALUE	- Parts	84 50 90 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.</b>		<b>84.51</b>
5%	VALUE	- Dry-cleaning machines	84 51 10 00	
		<b>- Drying machines :</b>		
5%	VALUE	- - Each of a dry linen capacity not exceeding 10 kg	84 51 21 00	
5%	VALUE	- - Other	84 51 29 00	
5%	VALUE	- Ironing machines and presses (including fusing presses)	84 51 30 00	
5%	VALUE	- Washing, bleaching or dyeing machines	84 51 40 00	
5%	VALUE	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	84 51 50 00	
5%	VALUE	- Other machinery	84 51 80 00	
5%	VALUE	- Parts	84 51 90 00	
		<b>Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.</b>		<b>84.52</b>
5%	VALUE	- Sewing machines of the household type	84 52 10 00	
		<b>- Other sewing machines :</b>		
5%	VALUE	- - Automatic units	84 52 21 00	
5%	VALUE	- - Other	84 52 29 00	
5%	VALUE	- Sewing machine needles	84 52 30 00	
5%	VALUE	- Furniture, bases and covers for sewing machines and parts thereof and other parts of sewing machines	84 52 90 00	
		<b>Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.</b>		<b>84.53</b>
5%	VALUE	- Machinery for preparing, tanning or working hides, skins or leather	84 53 10 00	
5%	VALUE	- Machinery for making or repairing footwear	84 53 20 00	
5%	VALUE	- Other machinery	84 53 80 00	
5%	VALUE	- Parts	84 53 90 00	
		<b>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.</b>		<b>84.54</b>
5%	VALUE	- Converters	84 54 10 00	
5%	VALUE	- Ingot moulds and ladles	84 54 20 00	
5%	VALUE	- Casting machines	84 54 30 00	
5%	VALUE	- Parts	84 54 90 00	
		<b>Metal-rolling mills and rolls therefor.</b>		<b>84.55</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Tube mills	84 55 10 00	
		- <b>Other rolling mills :</b>		
5%	VALUE	- - Hot or combination hot and cold	84 55 21 00	
5%	VALUE	- - Cold combination	84 55 22 00	
5%	VALUE	- Rolls for rolling mills	84 55 30 00	
5%	VALUE	- Other parts	84 55 90 00	
		<b>Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma are processes.</b>		84.56
		- <b>Operated by laser or other light or photon beam processes:</b>		
Free	VALUE	-- Operated by laser	84 56 11 00	
Free	VALUE	-- Operated by other light or photon beam processes	84 56 12 00	
5%	VALUE	- Operated by ultrasonic processes	84 56 20 00	
5%	VALUE	- Operated by electro-discharge processes	84 56 30 00	
Free	VALUE	- Operated by plasma arc processes	84 56 40 00	
Free	VALUE	- Water-jet cutting machines	84 56 50 00	
Free	VALUE	- Other	84 56 90 00	
		<b>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.</b>		84.57
5%	VALUE	- Machining centres	84 57 10 00	
5%	VALUE	- Unit construction machines (single station)	84 57 20 00	
5%	VALUE	- Multi-station transfer machines	84 57 30 00	
		<b>Lathes (including turning centres) for removing metal.</b>		84.58
		- <b>Horizontal lathes :</b>		
5%	VALUE	- - Numerically controlled	84 58 11 00	
5%	VALUE	- - Other	84 58 19 00	
		- <b>Other lathes :</b>		
5%	VALUE	- - Numerically controlled	84 58 91 00	
5%	VALUE	- - Other	84 58 99 00	
		<b>Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.</b>		84.59
5%	VALUE	- Way-type unit head machines	84 59 10 00	
		- <b>Other drilling machines :</b>		
5%	VALUE	- - Numerically controlled	84 59 21 00	
5%	VALUE	- - Other	84 59 29 00	
		- <b>Other boring-milling machines :</b>		
5%	VALUE	- - Numerically controlled	84 59 31 00	
5%	VALUE	- - Other	84 59 39 00	
		- <b>Other boring machines:</b>		
5%	VALUE	- - Numerically controlled	84 59 41 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Other	84 59 49 00	
		- <b>Milling machines, knee-type :</b>		
5%	VALUE	- - Numerically controlled	84 59 51 00	
5%	VALUE	- - Other	84 59 59 00	
		- <b>Other milling machines :</b>		
5%	VALUE	- - Numerically controlled	84 59 61 00	
5%	VALUE	- - Other	84 59 69 00	
5%	VALUE	- Other threading or tapping machines	84 59 70 00	
		<b>Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.</b>		84.60
5%	VALUE	- - Numerically controlled	84 60 12 00	
5%	VALUE	- - Other	84 60 19 00	
		- <b>Other grinding machines:</b>		
5%	VALUE	-- Centreless grinding machines, numerically controlled	84 60 22 00	
5%	VALUE	-- Other cylindrical grinding machines, numerically controlled	84 60 23 00	
5%	VALUE	-- Other, numerically controlled	84 60 24 00	
5%	VALUE	- - Other	84 60 29 00	
		- <b>Sharpening (tool or cutter grinding) machines :</b>		
5%	VALUE	- - Numerically controlled	84 60 31 00	
5%	VALUE	- - Other	84 60 39 00	
5%	VALUE	- Honing or lapping machines	84 60 40 00	
5%	VALUE	- Other	84 60 90 00	
		<b>Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.</b>		84.61
5%	VALUE	- Shaping or slotting machines	84 61 20 00	
5%	VALUE	- Broaching machines	84 61 30 00	
5%	VALUE	- Gear cutting, gear grinding or gear finishing machines	84 61 40 00	
5%	VALUE	- Sawing or cutting-off machines	84 61 50 00	
5%	VALUE	- Other	84 61 90 00	
		<b>Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.</b>		84.62
5%	VALUE	- Forging or die-stamping machines (including presses) and hammers	84 62 10 00	
		- <b>Bending, folding straightening or flattening machines (including presses) :</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Numerically controlled	84 62 21 00	
5%	VALUE	- - Other	84 62 29 00	
		<b>- Shearing machines (including prcases), other than combined punching and shearing machines :</b>		
5%	VALUE	- - Numerically controlled	84 62 31 00	
5%	VALUE	- - Other	84 62 39 00	
		<b>- Punching or notching machines (including presses), including combined punching and shearing machines :</b>		
5%	VALUE	- - Numerically controlled	84 62 41 00	
5%	VALUE	- - Other	84 62 49 00	
		<b>- Other :</b>		
5%	VALUE	- - Hydraulic presses	84 62 91 00	
5%	VALUE	- - Other	84 62 99 00	
		<b>Other machine-tools for working metal or cermets, without removing material.</b>		84.63
5%	VALUE	- Draw-benches for bars, tubes, profiles, wire or the like	84 63 10 00	
5%	VALUE	- Thread rolling machines	84 63 20 00	
5%	VALUE	- Machines for working wire	84 63 30 00	
5%	VALUE	- Other	84 63 90 00	
		<b>Machine-tools for working stone, ceramics, concrete, asbestoscement or like mineral materials or for cold working glass.</b>		84.64
Free	VALUE	- Sawing machines	84 64 10 00	
Free	VALUE	- Grinding or polishing machines	84 64 20 00	
Free	VALUE	- Other	84 64 90 00	
		<b>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.</b>		84.65
5%	VALUE	- Machines which can carry out different types of machining operations without tool change between such operations	84 65 10 00	
5%	VALUE	- Machining centres	84 65 20 00	
		<b>- Other :</b>		
5%	VALUE	- - Sawing machines	84 65 91 00	
5%	VALUE	- - Planing, milling or moulding (by cutting) machines	84 65 92 00	
5%	VALUE	- - Grinding, sanding or polishing machines	84 65 93 00	
5%	VALUE	- - Bending or assembling machines	84 65 94 00	
5%	VALUE	- - Drilling or morticing machines	84 65 95 00	
5%	VALUE	- - Splitting, slicing or paring machines	84 65 96 00	
5%	VALUE	- - Other	84 65 99 00	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines ; tool holders for any type of tool for working in the hand.</b>		<b>84.66</b>
5%	VALUE	- Tool holders and self-opening dieheads	84 66 10 00	
5%	VALUE	- Work holders	84 66 20 00	
5%	VALUE	- Dividing heads and other special attachments for machine-tools	84 66 30 00	
		<b>- Other :</b>		
Free	VALUE	- - For machines of heading 84.64	84 66 91 00	
5%	VALUE	- - For machines of heading 84.65	84 66 92 00	
Free	VALUE	- - For machines of headings Nos. 84.56 to 84.61	84 66 93 00	
5%	VALUE	- - For machines of heading 84.62 or 84.63	84 66 94 00	
		<b>Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.</b>		<b>84.67</b>
		<b>- Pneumatic :</b>		
5%	VALUE	- - Rotary type (including combined rotary-percussion)	84 67 11 00	
		<b>- - Other :</b>		
5%	VALUE	- - - Drills, lathes and threaders	84 67 19 10	
5%	VALUE	- - - Wrenches, screw drivers and nut setting devices	84 67 19 20	
5%	VALUE	- - - Surface polishing, scouring and levelling machines	84 67 19 30	
5%	VALUE	- - - Circular saws, chain saws and the like	84 67 19 40	
5%	VALUE	- - - Hammers of various types, such as chipping hammers, de-scaling hammers, caulking hammers, riveting hammers, concrete breakers	84 67 19 50	
5%	VALUE	- - - Jaw-type riveting machines	84 67 19 60	
5%	VALUE	- - - Shearing machines	84 67 19 70	
5%	VALUE	- - - Compacting and tamping machines for road construction or maintenance	84 67 19 80	
5%	VALUE	- - - Other	84 67 19 90	
		<b>- With self-contained electric motor :</b>		
5%	VALUE	- - Drills of all kinds	84 67 21 00	
5%	VALUE	- - Saws	84 67 22 00	
5%	VALUE	- - Other	84 67 29 00	
		<b>- Other tools :</b>		
5%	VALUE	- - Chain saws	84 67 81 00	
5%	VALUE	- - Other	84 67 89 00	
		<b>- Parts :</b>		
5%	VALUE	- - Of chain saws	84 67 91 00	
5%	VALUE	- - Of pneumatic tools	84 67 92 00	
5%	VALUE	- - Other	84 67 99 00	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.</b>		<b>84.68</b>
5%	VALUE	- Hand-held blow pipes	84 68 10 00	
5%	VALUE	- Other gas-operated machinery and apparatus	84 68 20 00	
5%	VALUE	- Other machinery and apparatus	84 68 80 00	
5%	VALUE	- Parts	84 68 90 00	
			Deleted	<b>84.69</b>
		<b>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.</b>		<b>84.70</b>
Free	VALUE	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	84 70 10 00	
Free		<b>- Other electronic calculating machines :</b>		
Free	VALUE	- - Incorporating a printing device	84 70 21 00	
Free	VALUE	- - Other	84 70 29 00	
Free	VALUE	- Other calculating machines	84 70 30 00	
Free	VALUE	- Cash registers	84 70 50 00	
		<b>- Other :</b>		
Free	VALUE	- - - Postage franking machines	84 70 90 10	
Free	VALUE	- - - Ticket-issuing machines	84 70 90 20	
Free	VALUE	- - - Other	84 70 90 90	
		<b>Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.</b>		<b>84.71</b>
Free	VALUE	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	84 71 30 00	
Free		<b>- Other automatic data processing machines :</b>		
Free	VALUE	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	84 71 41 00	
Free	VALUE	- - Other, presented in the form of systems	84 71 49 00	
Free	VALUE	- Processing units other than those of subheading 8471.41 and 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units	84 71 50 00	
Free	VALUE	- Input or output units, whether or not containing storage units in the same housing	84 71 60 00	
Free	VALUE	- Storage units	84 71 70 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	- Other units of automatic data processing machines	84 71 80 00	
Free	VALUE	- Other	84 71 90 00	
		<b>Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines) .</b>		<b>84.72</b>
5%	VALUE	- Duplicating machines	84 72 10 00	
5%	VALUE	- 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	84 72 30 00	
		<b>- Other :</b>		
Free	VALUE	- - - Ticket-issuing machines (other than those incorporating a calculating devices or coin-operated machines of heading 84.70)	84 72 90 10	
Free	VALUE	- - - Coin-sorting or coin-counting machines, counting and wrapping machines	84 72 90 20	
Free	VALUE	- - - Pencil-sharpening machines	84 72 90 30	
Free	VALUE	- - - Paper punching machines	84 72 90 40	
Free	VALUE	- - - Staplers and staple removers	84 72 90 50	
Free	VALUE	- - - Paper shredders	84 72 90 60	
Free	VALUE	- - - Cash registers without calculating devices	84 72 90 70	
Free	VALUE	- - - ATM machines	84 72 90 80	
Free	VALUE	- - - Other	84 72 90 90	
		<b>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.</b>		<b>84.73</b>
		<b>- Parts and accessories of the machines of heading 84.70:</b>		
Free	VALUE	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	84 73 21 00	
Free	VALUE	- - Other	84 73 29 00	
Free	VALUE	- Parts and accessories of the machines of heading 84.71	84 73 30 00	
5%	VALUE	- Parts and accessories of the machines of heading 84.72	84 73 40 00	
Free	VALUE	- Parts and accessories equally suitable for use with machines of two or more of the headings Nos. 84.70 to 84.72	84 73 50 00	
		<b>Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.</b>		<b>84.74</b>
5%	VALUE	- Sorting, screening, separating or washing machines	84 74 10 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Crushing or grinding machines	84 74 20 00	
		<b>- Mixing or kneading machines :</b>		
5%	VALUE	- - Concrete or mortar mixers	84 74 31 00	
5%	VALUE	- - Machines for mixing mineral substances with bitumen	84 74 32 00	
5%	VALUE	- - Other	84 74 39 00	
5%	VALUE	- Other machinery	84 74 80 00	
5%	VALUE	- Parts	84 74 90 00	
		<b>Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes ; machines for manufacturing or hot working glass or glassware.</b>		84.75
5%	VALUE	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	84 75 10 00	
		<b>- Machines for manufacturing or hot working glass or glassware :</b>		
5%	VALUE	- - Machines for making optical fibres and preforms thereof	84 75 21 00	
5%	VALUE	- - Other	84 75 29 00	
5%	VALUE	- Parts	84 75 90 00	
		<b>Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.</b>		84.76
		<b>- Automatic beverage-vending machines :</b>		
5%	VALUE	- - Incorporating heating or refrigerating devices	84 76 21 00	
5%	VALUE	- - Other	84 76 29 00	
		<b>- Other machines :</b>		
5%	VALUE	- - Incorporating heating or refrigerating devices	84 76 81 00	
5%	VALUE	- - Other	84 76 89 00	
5%	VALUE	- Parts	84 76 90 00	
		<b>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.</b>		84.77
Free	VALUE	- Injection-moulding machines	84 77 10 00	
5%	VALUE	- Extruders	84 77 20 00	
5%	VALUE	- Blow moulding machines	84 77 30 00	
5%	VALUE	- Vacuum moulding machines and other thermoforming machines	84 77 40 00	
		<b>- Other machinery for moulding or otherwise forming :</b>		
5%	VALUE	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	84 77 51 00	
5%	VALUE	- - Other	84 77 59 00	
5%	VALUE	- Other machinery	84 77 80 00	
Free	VALUE	- Parts	84 77 90 00	
		<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.</b>		84.78

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Machinery	84 78 10 00	
5%	VALUE	- Parts	84 78 90 00	
		<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.</b>		<b>84.79</b>
		<b>- Machinery for public works, building or the like :</b>		
5%	VALUE	- - - Surface Levelling machinery used for road construction	84 79 10 10	
5%	VALUE	- - - Machinery for bedding gravel or asphalt on roads	84 79 10 20	
5%	VALUE	- - - Traffic road marking machines (other than sparying machines)	84 79 10 30	
5%	VALUE	- - - Other	84 79 10 90	
5%	VALUE	- Machinery for the extraction or preparation of animal or fixed vcgetable fats or oils	84 79 20 00	
5%	VALUE	- 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	84 79 30 00	
5%	VALUE	- Rope or cable-making machines	84 79 40 00	
Free	VALUE	- Industrial robots, not elsewhere specified or included	84 79 50 00	
5%	VALUE	- Evaporative air coolers	84 79 60 00	
		<b>- Passenger boarding bridges:</b>		
5%	VALUE	- - Of a kind used in airports	84 79 71 00	
5%	VALUE	- - Other	84 79 79 00	
		<b>- Other machines and mechanical appliances :</b>		
5%	VALUE	- - For treating metal, including electric wire coil-winders	84 79 81 00	
5%	VALUE	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	84 79 82 00	
		<b>- - Other :</b>		
Free	VALUE	- - - Soap making machinery	84 79 89 10	
Free	VALUE	- - - Machines and equipment for making baskets and mats	84 79 89 20	
Free	VALUE	- - - Machines and equipment for making brushes	84 79 89 30	
Free	VALUE	- - - Air humidifiers or dehumidifiers, other than the appliances of heading 84.15, 84.24 or 85.09	84 79 89 40	
Free	VALUE	- - - Pump-type automatic greasers for machinery	84 79 89 50	
Free	VALUE	- - - Match dipping machines	84 79 89 60	
Free	VALUE	- - - Machines for coating welding electrodes	84 79 89 70	
Free	VALUE	- - - Bolting or unbolting machines and metal core extractors,other than hand tools of Chapter 82, and hand tools of heading 84.67 or 85.8	84 79 89 80	
		<b>- - - Other :</b>		
Free	VALUE	- - - - Machines for the maintenance of pipelines and sewerage	84 79 89 91	
Free	VALUE	- - - - Machines for stuffing blankets and mattresses with eider and upholstering them using a blowing or pushing device	84 79 89 92	
Free	VALUE	- - - - Machines for applying abrasives to any backing (fabrics, paper,etc.)	84 79 89 93	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	- - - - Divers' bells and metal diving suits fitted with mechanical fittings	84 79 89 94	
Free	VALUE	- - - - Other	84 79 89 99	
Free	VALUE	- Parts	84 79 90 00	
		<b>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.</b>		<b>84.80</b>
5%	VALUE	- Moulding boxes for metal foundry	84 80 10 00	
5%	VALUE	- Mould bases	84 80 20 00	
		<b>- Moulding patterns :</b>		
5%	VALUE	- - - Of wood or iron	84 80 30 10	
5%	VALUE	- - - Of other materials	84 80 30 90	
		<b>- Moulds for metal or metal carbides :</b>		
5%	VALUE	- - Injection or compression types	84 80 41 00	
5%	VALUE	- - Other	84 80 49 00	
5%	VALUE	- Moulds for glass	84 80 50 00	
5%	VALUE	- Moulds for mineral materials	84 80 60 00	
		<b>- Moulds for rubber or plastics :</b>		
Free	VALUE	- - Injection or compression types	84 80 71 00	
5%	VALUE	- - Other	84 80 79 00	
		<b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.</b>		<b>84.81</b>
5%	VALUE	- Pressure-reducing valves	84 81 10 00	
5%	VALUE	- Valves for oleohydraulic or pneumatic transmissions	84 81 20 00	
5%	VALUE	- Check valves	84 81 30 00	
5%	VALUE	- Safety or relief valves	84 81 40 00	
		<b>- Other appliances :</b>		
5%	VALUE	- - - Inner tube valves for tyres	84 81 80 10	
5%	VALUE	- - - Radiator discharge valves	84 81 80 20	
5%	VALUE	- - - Valves for gas cylinders	84 81 80 30	
5%	VALUE	- - - Buoy operated valves	84 81 80 40	
5%	VALUE	- - - Fire hydrants and nozzles	84 81 80 50	
5%	VALUE	- - - Nozzles and valves for spraying and irrigation hoses	84 81 80 60	
5%	VALUE	- - - Valves for draining the water from bathrooms and bathtubs	84 81 80 70	
5%	VALUE	- - - Lids for pressure or spraying cans filled with insecticides ,disinfectants ,etc.	84 81 80 80	
5%	VALUE	- - - Other	84 81 80 90	
5%	VALUE	- Parts	84 81 90 00	
		<b>Ball or roller bearings.</b>		<b>84.82</b>
5%	VALUE	- Ball bearings	84 82 10 00	
5%	VALUE	- Tapered roller bearings, including cone and tapcred roller assemblies	84 82 20 00	
5%	VALUE	- Spherical roller bearings	84 82 30 00	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Needle roller bearings	84 82 40 00	
5%	VALUE	- Other cylindrical roller bearings	84 82 50 00	
5%	VALUE	- Other, including combined ballroller bearings	84 82 80 00	
		<b>- Parts :</b>		
5%	VALUE	- - Balls, needles and rolleis	84 82 91 00	
5%	VALUE	- - Other	84 82 99 00	
		<b>Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gcars and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; tlywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).</b>		84.83
5%	VALUE	- Transmission shafts (including cam shafts and crank shafts) and cranks	84 83 10 00	
5%	VALUE	- Bearing housings, incorporating ball or roller bearings	84 83 20 00	
5%	VALUE	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	84 83 30 00	
5%	VALUE	- 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	84 83 40 00	
5%	VALUE	- Flywheels and pulleys, including pulley blocks	84 83 50 00	
5%	VALUE	- Clutches and shaft couplings (including univenal joints)	84 83 60 00	
5%	VALUE	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts .	84 83 90 00	
		<b>Gaskets and similar joints of metal sheeting comhined 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.</b>		84.84
5%	VALUE	- Gaskets and similar joints of metal shecting combined with other material or of two or more layers of metal	84 84 10 00	
5%	VALUE	- Mechanical seals	84 84 20 00	
5%	VALUE	- Other	84 84 90 00	
		<b>Deleted</b>		84.85
		<b>Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays machines and apparatus specified in Note 9 (C) to this Chapter parts and accessories.</b>		84.86
		<b>- Machines and apparatus for the manufacture of boules or wafers :</b>		
Free	VALUE	- - - Ion concentration beams milling machines for producing or repairing masks and boules shapes on semiconductor devices	84 86 10 10	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	- - - Machines for sawing masses of single-crystalline semiconductors to slices or wafers	84 86 10 20	
Free	VALUE	- - - Sharpening and glazing machines for treating semiconductor chips	84 86 10 30	
Free	VALUE	- - - Cubes cutting machines for milling or notching chips from semiconductors	84 86 10 40	
Free	VALUE	- - - Other	84 86 10 90	
		<b>- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:</b>		
Free	VALUE	- - - Dry drilling shapes tools on electrical semiconductor	84 86 20 10	
Free	VALUE	- - - Ion plant machines, to active semiconductors by paint	84 86 20 20	
Free	VALUE	- - - Direct drawing machines on wafers	84 86 20 30	
Free	VALUE	- - - Row drawing machines (a repetition of images)	84 86 20 40	
Free	VALUE	- - - Other projector or drawing shapes circuits machines on sensitised semiconductor materials	84 86 20 50	
Free	VALUE	- - - Fixing blocks apparatus, adhesive tapes apparatus and wires tie apparatus for semiconductor assembling chips	84 86 20 60	
Free	VALUE	- - - Other	84 86 20 90	
		<b>- Machines and apparatus for the manufacture of flat panel displays:</b>		
Free	VALUE	- - - Wet drilling apparatus or displaying or removing or cleaning for flat panel displays	84 86 30 10	
Free	VALUE	- - - Other	84 86 30 90	
		<b>- Machines and apparatus specified in Note 9 (C) to this chapter :</b>		
Free	VALUE	- - - Drawing and shapes production apparatus of a kind used in masks or boules production from light resistance painted layers	84 86 40 10	
Free	VALUE	- - - Self propelled machines for transporting, handling, storage semiconductor chips, covers and wafers cans, and other semiconductors devices	84 86 40 20	
Free	VALUE	- - - Electronic beams microscopes fitted with instruments of a kind used specially for handling and transportation of semiconductor wafer and reticles	84 86 40 30	
		<b>- - - Other:</b>		
Free	VALUE	- - - - Microscopes fitted with instruments of a kind used specially for handling and transportation of semiconductor wafer and reticles	84 86 40 91	
Free	VALUE	- - - - Photomicrographic microscopes fitted with instruments of a kind used specially for handling and transportation of semiconductor wafer and reticles	84 86 40 92	
Free	VALUE	- - - - Other	84 86 40 99	
		<b>- Parts and accessories :</b>		
Free	VALUE	- - - Parts for fixing blocks apparatus, adhesive tapes apparatus and wires tie apparatus for semiconductor assembling chips	84 86 90 10	
Free	VALUE	- - - Parts of ion plant machines to active semiconductors by paint	84 86 90 20	



DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	- - - Parts and accessories for apparatus of subheadings from 84 86 20 30 to 84 86 20 50	84 86 90 30	
Free	VALUE	- - - Parts for self propelled machines for transporting, handling, storage semiconductor chips, covers and wafers cans, and other semiconductor devices	84 86 90 40	
Free	VALUE	- - - Other	84 86 90 90	
		<b>Machinery parts, not containing electrical connectors, insulator, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.</b>		<b>84.87</b>
5%	VALUE	- Ships' or boats' propellers and blades therefor	84 87 10 00	
5%	VALUE	- Other	84 87 90 00	

#### Chapter 85

**Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles**

#### Notes:

I .- This Chapter does not cover :

(a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(b) Articles of glass of heading 70.11;

(c) Machines and apparatus of heading 84.86;

(d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary purposes (Chapter 90); or

(e) Electrically heated furniture of Chapter 94.

2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42. However, metal tank mercury are rectifiers remain classified in heading 85.42.

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-

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,

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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(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 mbedded antenna but do not contain any other active or passive circuit elements.

6.- For the purposes of headline No. 85.34 " printed circuits " are circuits obtained by foming on an insulating base, by any pnntmg 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 pattem, other than elements which can produce, rectify, modulate or amplify an electrical signal (for cxample, 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. Prinled 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,"connectores 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 equipments (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

(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 (gtass, 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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“(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

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,  
(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.

9.- For the purposes of heading 85.48, " spent primary cells spent primary batteries and spent electric accumulators " are those which are neither usable as such because of breakage, cutting-up. wear or other reasons, nor capable of being recharged.

#### Subheadings Note:

I - Subheadings 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.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Electric motors and generators (excluding generating sets).</b>		<b>85.01</b>
<b>5%</b>	<b>VALUE</b>	- Motors of an output not exceeding 37.5 W	<b>85 01 10 00</b>	
<b>5%</b>	<b>VALUE</b>	- Universal AC/DC motors of an output exceeding 37.5 W	<b>85 01 20 00</b>	
		<b>- Other DC motors; DC generators :</b>		
<b>5%</b>	<b>VALUE</b>	- - Of an output not exceeding 750 W	<b>85 01 31 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Of an output exceeding 750 W but not exceeding 75 kW	<b>85 01 32 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Of an output exceeding 75 kW but not exceeding 375 kW	<b>85 01 33 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Of an output exceeding 375 kW	<b>85 01 34 00</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Other AC motors, single-phase	85 01 40 00	
		<b>- Other AC motors, multi-phase :</b>		
5%	VALUE	- - Of an output not exceeding 750 W	85 01 51 00	
5%	VALUE	- - Of an output exceeding 750 W but not exceeding 75 kW	85 01 52 00	
5%	VALUE	- - Of an output exceeding 75 kW	85 01 53 00	
		<b>- AC generators (alternators) :</b>		
5%	VALUE	- - Of an output not exceeding 75 kVA	85 01 61 00	
5%	VALUE	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	85 01 62 00	
5%	VALUE	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	85 01 63 00	
5%	VALUE	- - Of an output exceeding 750 kVA	85 01 64 00	
		<b>Electric generating sets and rotary converters.</b>		<b>85.02</b>
		<b>- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :</b>		
5%	VALUE	- - Of an output not exceeding 75 kVA	85 02 11 00	
5%	VALUE	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	85 02 12 00	
5%	VALUE	- - Of an output exceeding 375 kVA	85 02 13 00	
5%	VALUE	- Generating sets with spark-ignition internal combustion piston engines	85 02 20 00	
		<b>- Other generating sets :</b>		
5%	VALUE	- - Wind-powered	85 02 31 00	
5%	VALUE	- - Other	85 02 39 00	
5%	VALUE	- Electric rotary converters	85 02 40 00	
5%	VALUE	<b>Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.</b>	85 03 00 00	<b>85.03</b>
		<b>Electrical transformers, static converters (for example, rectifiers) and inductors.</b>		<b>85.04</b>
5%	VALUE	- Ballasts for discharge lamps or tubes	85 04 10 00	
		<b>- Liquid dielectric transformers :</b>		
5%	VALUE	- - Having a power handling capacity not exceeding 650 KVA	85 04 21 00	
5%	VALUE	- - Having a power handling capacity exceeding 650 KV A but not exceeding 10,000 KVA	85 04 22 00	
5%	VALUE	- - Having a power handling capacity exceeding 10,000 KVA	85 04 23 00	
		<b>- Other transformers :</b>		
5%	VALUE	- - Having a power handling capacity not exceeding 1 KVA	85 04 31 00	
5%	VALUE	- - Having a power handling capacity exceeding 1 KVA but not exceeding 16 KVA	85 04 32 00	
5%	VALUE	- - Having a power handling capacity exceeding 16 KVA but not exceeding 500 KVA	85 04 33 00	
5%	VALUE	- - Having a power handling capacity exceeding 500 KVA	85 04 34 00	
		<b>- Static converters:</b>		
		<b>- - - Electrical static converters for automatic data processing machines, there units and communication apparatus:</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	- - - - Charger for portable phones and tablets	85 04 40 11	
Free	VALUE	- - - - Charger for laptop computers	85 04 40 12	
Free	VALUE	- - - - Charger for dry batteries	85 04 40 13	
Free	VALUE	- - - - Power supply for desktop computers	85 04 40 14	
Free	VALUE	- - - - Other	85 04 40 19	
Free	VALUE	- - - Other	85 04 40 90	
		<b>- Other inductors:</b>		
Free	VALUE	- - - Other electrical inductors for energy supply of automatic data processing machines, there units and communication apparatus	85 04 50 10	
Free	VALUE	- - - Other	85 04 50 90	
5%	VALUE	- Parts	85 04 90 00	
		<b>Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.</b>		85.05
		<b>- Permanent magnets and articles intended to become permanent magnets after magnetisation :</b>		
5%	VALUE	- - Of metal	85 05 11 00	
5%	VALUE	- - Other	85 05 19 00	
5%	VALUE	- Electro-magnetic couplings, clutches and brakes	85 05 20 00	
5%	VALUE	- Other, including parts	85 05 90 00	
		<b>Primary cells and primary batteries.</b>		85.06
		<b>- Manganese dioxide :</b>		
5%	VALUE	- - - Dry batteries for portable apparatust,1.5 volt and over	85 06 10 10	
5%	VALUE	- - - Other	85 06 10 90	
		<b>- Mercuric oxide :</b>		
5%	VALUE	- - - Dry batteries for portable apparatus,1.5 volt and over	85 06 30 10	
5%	VALUE	- - - Other	85 06 30 90	
		<b>- Silver oxide :</b>		
5%	VALUE	- - - Dry batteries for portable apparatus,1.5 volt and over	85 06 40 10	
5%	VALUE	- - - Other	85 06 40 90	
		<b>- Lithium :</b>		
5%	VALUE	- - - Dry batteries for portable apparatus,1.5 volt and over	85 06 50 10	
5%	VALUE	- - - Other	85 06 50 90	
		<b>- Air-zinc :</b>		
5%	VALUE	- - - Dry batteries for portable apparatus,1.5 volt and over	85 06 60 10	
5%	VALUE	- - - Other	85 06 60 90	
		<b>- Other primary cells and primary batteries :</b>		
5%	VALUE	- - - Dry batteries for portable apparatus,1.5 volt and over	85 06 80 10	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Other	85 06 80 90	
5%	VALUE	- Parts	85 06 90 00	
		<b>Electric accumulators, including separators therefor, whether or not rectangular (including square).</b>		<b>85.07</b>
5%	VALUE	- Lead-acid, of a kind used for starting piston engines	85 07 10 00	
5%	VALUE	- Other lead-acid accumulators	85 07 20 00	
5%	VALUE	- Nickel-cadmium	85 07 30 00	
5%	VALUE	- Nickel-iron	85 07 40 00	
5%	VALUE	- Nickel-metal hybride	85 07 50 00	
5%	VALUE	- Lithium-ion	85 07 60 00	
5%	VALUE	- Other accumulators	85 07 80 00	
5%	VALUE	- Parts	85 07 90 00	
		<b>Vacuum cleaners.</b>		<b>85.08</b>
		<b>- With self-contained electric motor :</b>		
5%	VALUE	- - Of a power not exceeding 1500 W and having a dust bag or other receptacle capacity not exceeding 20 L	85 08 11 00	
5%	VALUE	- - Other	85 08 19 00	
5%	VALUE	- Other vacuum cleaners	85 08 60 00	
5%	VALUE	- Parts	85 08 70 00	
		<b>Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.</b>		<b>85.09</b>
5%	VALUE	- Food grinders and mixers; fruit or vegetable juice extractors	85 09 40 00	
		<b>- Other appliances :</b>		
5%	VALUE	- - - Potato peelers and chippers	85 09 80 10	
5%	VALUE	- - - Different machines for cutting meats cheese,bread,vegetables and fruits	85 09 80 20	
5%	VALUE	- - - Machines for sharpening and polishing kitchen and table cutlery	85 09 80 30	
5%	VALUE	- - - Electric tooth brushes	85 09 80 40	
5%	VALUE	- - - Other	85 09 80 90	
5%	VALUE	- Parts	85 09 90 00	
		<b>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.</b>		<b>85.10</b>
5%	VALUE	- Shavers	85 10 10 00	
5%	VALUE	- Hair clippers	85 10 20 00	
5%	VALUE	- Hair-removing appliances	85 10 30 00	
5%	VALUE	- Parts	85 10 90 00	
		<b>Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal comhustion engines (for example, ignition magnetos, magneto-dynamns, ignition coils, sparking plugs and glow plugs, starter motnrs); generators (for example, dynamos, alternators) and cut-ouls of a kind used in conjunction with such engines.</b>		<b>85.11</b>
5%	VALUE	- Sparking plugs 374	85 11 10 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Ignition magnetos; magneto-dynamos; magnetic flywheels	85 11 20 00	
5%	VALUE	- Distributors ; ignition coils	85 11 30 00	
5%	VALUE	- Starter motors and dual purpose starter-generators	85 11 40 00	
5%	VALUE	- Other generators	85 11 50 00	
5%	VALUE	- Other equipment	85 11 80 00	
5%	VALUE	- Parts	85 11 90 00	
		<b>Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.</b>		85.12
5%	VALUE	- Lighting or visual signalling equipment of a kind used on bicycles	85 12 10 00	
5%	VALUE	- Other lighting or visual signalling equipment	85 12 20 00	
5%	VALUE	- Sound signalling equipment	85 12 30 00	
5%	VALUE	- Windscreen wipers, defrosters and demisters	85 12 40 00	
5%	VALUE	- Parts	85 12 90 00	
		<b>Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.</b>		85.13
5%	VALUE	- Lamps	85 13 10 00	
5%	VALUE	- Parts	85 13 90 00	
		<b>Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment.</b>		85.14
Free	VALUE	- Resistance heated furnaces and ovens	85 14 10 00	
Free	VALUE	- Induction or dielectric furnaces and ovens	85 14 20 00	
Free	VALUE	- Other furnaces and ovens	85 14 30 00	
5%	VALUE	- Other induction or dielectric heating equipment	85 14 40 00	
Free	VALUE	- Parts	85 14 90 00	
		<b>Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma are soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.</b>		85.15
		<b>- Brazing or soldering machines and apparatus :</b>		
5%	VALUE	- - Soldering irons and guns	85 15 11 00	
5%	VALUE	- - Other	85 15 19 00	
		<b>- Machines and apparatus for resistance welding of metal :</b>		
5%	VALUE	- - Fully or partly automatic	85 15 21 00	
5%	VALUE	- - Other	85 15 29 00	
		<b>- Machines and apparatus for arc (including plasma arc) welding of metals:</b>		
5%	VALUE	- - Fully or partly automatic	85 15 31 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Other	85 15 39 00	
5%	VALUE	- Other machines and apparatus	85 15 80 00	
5%	VALUE	- Parts	85 15 90 00	
		<b>Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.</b>		85.16
		<b>- Electric instantaneous or storage water heaters and immersion heaters:</b>		
5%	VALUE	- - - Electric instantaneous or storage water heaters and immersion heaters, of a capacity 200 l or less.	85 16 10 10	
5%	VALUE	- - - Electric instantaneous or storage water heaters and immersion heaters, of a capacity exceeding 200 l.	85 16 10 20	
		<b>- Electric space heating apparatus and electric soil heating apparatus :</b>		
5%	VALUE	- - Storage heating radiators	85 16 21 00	
		<b>- - Other :</b>		
5%	VALUE	- - - Domestic electric heating apparatus	85 16 29 10	
5%	VALUE	- - - Other	85 16 29 90	
		<b>- Electro-thermic hair-dressing or hand-drying apparatus :</b>		
5%	VALUE	- - Hair dryers	85 16 31 00	
5%	VALUE	- - Other hair-dressing apparatus	85 16 32 00	
5%	VALUE	- - Hand-drying apparatus	85 16 33 00	
5%	VALUE	- Electric smoothing irons	85 16 40 00	
5%	VALUE	- Microwave ovens	85 16 50 00	
5%	VALUE	- Other ovens; cookers, cooking plates. boiling rings, grillers and roasters	85 16 60 00	
		<b>- Other electro-thermic appliances :</b>		
5%	VALUE	- - Coffee or tea makers	85 16 71 00	
5%	VALUE	- - Toasters	85 16 72 00	
		<b>- - Other :</b>		
5%	VALUE	- - - Coffee roasters or popcorn makers appliances	85 16 79 10	
5%	VALUE	- - - Electric incense burners	85 16 79 20	
5%	VALUE	- - - Other	85 16 79 90	
5%	VALUE	- Electric heating resistors	85 16 80 00	
5%	VALUE	- Parts	85 16 90 00	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmsion or reception of voice, images or other data including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43,85.25,85.27 or 85.28.</b>		<b>85.17</b>
		<b>- Telephone sets, including telephones for cellular networks or for other wireless networks :</b>		
<b>Free</b>	<b>VALUE</b>	- - Line telephone sets with cordless handsets	<b>85 17 11 00</b>	
<b>Free</b>	<b>VALUE</b>	- - Telephones for cellular networks or for other wireless networks	<b>85 17 12 00</b>	
<b>Free</b>	<b>VALUE</b>	- - Other	<b>85 17 18 00</b>	
		<b>- 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):</b>		
<b>Free</b>	<b>VALUE</b>	- - Base station	<b>85 17 61 00</b>	
		<b>- - Machines for the reception, coversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus :</b>		
<b>Free</b>	<b>VALUE</b>	- - - Central apparatus	<b>85 17 62 10</b>	
<b>Free</b>	<b>VALUE</b>	- - - Other apparatus for current lines conductors systems or digital lines systems	<b>85 17 62 20</b>	
<b>Free</b>	<b>VALUE</b>	- - - Special transmission apparatus for transferring interpretation	<b>85 17 62 30</b>	
<b>Free</b>	<b>VALUE</b>	- - - Special apparatus for reception of relief signals from vessels, aircraft, etc.	<b>85 17 62 40</b>	
<b>Free</b>	<b>VALUE</b>	- - - Wireless microphones incorporating a short cable( antenna ) or small metal antenna	<b>85 17 62 50</b>	
<b>Free</b>	<b>VALUE</b>	- - - Apparatus for remote transmission or reception of signals.	<b>85 17 62 60</b>	
<b>Free</b>	<b>VALUE</b>	- - - Wireless apparatus for vehicles, vessels, aircraft, trains, etc.	<b>85 17 62 70</b>	
<b>Free</b>	<b>VALUE</b>	- - - Regulating surface boxes with comunucation function : device based on microprocessor consisting of internet modem, with data exchange function.	<b>85 17 62 80</b>	
<b>Free</b>	<b>VALUE</b>	- - - Other	<b>85 17 62 90</b>	
		<b>- - Other :</b>		
<b>Free</b>	<b>VALUE</b>	- - - Alarms and sound signalling apparatus	<b>85 17 69 10</b>	
<b>Free</b>	<b>VALUE</b>	- - - Other	<b>85 17 69 90</b>	
<b>Free</b>	<b>VALUE</b>	- Parts	<b>85 17 70 00</b>	
		<b>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-frquency electric amplifiers; electric sound amplifier.</b>		<b>85.18</b>
		<b>- Microphones and stands therefor:</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	- - - Microphones with a frequency between 300 Hz - 3,4 Khz with a diameter not exceeding 10 mm and a height not exceeding 3 mm for comunucations purposes	85 18 10 10	
Free	VALUE	- - - Other	85 18 10 90	
		<b>- Loudspeakers, whether or not mounted in their enclosures :</b>		
5%	VALUE	- - Single loudspeakers, mounted in their enclosures	85 18 21 00	
5%	VALUE	- - Multiple loudspeakers, mounted in the same enclosure	85 18 22 00	
		<b>- - Other :</b>		
Free	VALUE	- - - Loudspeakers, without their enclosures, with a frequency between 300 Hz - 3,4 Khz with a diameter not exceeding 50 mm for comunucations purposes	85 18 29 10	
Free	VALUE	- - - Other	85 18 29 90	
		<b>- Headphones, and earphones, wheth or not combined with a micropone, and sets consisting of a microphone and or more loudspeakers :</b>		
Free	VALUE	- - - Headphones for the fixed telephone	85 18 30 10	
Free	VALUE	- - - Other	85 18 30 90	
		<b>- Audio-frequency electric amplifiers :</b>		
Free	VALUE	- - - Electric amplifiers for use as reformation signalling apparatus in telephone lines technique products of information technique agreement	85 18 40 10	
5%	VALUE	- - - Other	85 18 40 90	
5%	VALUE	- Electric sound amplifier sets	85 18 50 00	
		<b>- Parts:</b>		
Free	VALUE	- - - Parts of electric amplifiers for use as reformation signalling apparatus in telephone lines technique products of information technique agreement	85 18 90 10	
5%	VALUE	- - - Other	85 18 90 90	
		<b>Sound recording or reproducing apparatus.</b>		<b>85.19</b>
5%	VALUE	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	85 19 20 00	
5%	VALUE	- Turntables (record-decks)	85 19 30 00	
Free	VALUE	- Telephone answering machines	85 19 50 00	
		<b>- Other apparatus:</b>		
5%	VALUE	- - Using magnetic, optical or semiconductor media	85 19 81 00	
5%	VALUE	- - Other	85 19 89 00	
		<b>Deleted</b>		<b>85.20</b>
		<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner.</b>		<b>85.21</b>
5%	VALUE	- Magnetic tape-type	85 21 10 00	
5%	VALUE	- Other	85 21 90 00	
		<b>Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.</b>		<b>85.22</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Pick-up cartridges	85 22 10 00	
5%	VALUE	- Other	85 22 90 00	
		<b>Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.</b>		85.23
		<b>- Magnetic media :</b>		
5%	VALUE	- - Cards incorporating a magnetic stripe	85 23 21 00	
		<b>- - Other:</b>		
Free	VALUE	- - - Unrecorded magnetic media, for sound or video recorders	85 23 29 10	
Free	VALUE	- - - Other	85 23 29 90	
Free		<b>- Optical media:</b>		
Free	VALUE	- - Unrecorded	85 23 41 00	
Free	VALUE	- - Other	85 23 49 00	
		<b>- Semiconductor media :</b>		
Free	VALUE	- - Solid-state non-volatile storage devices	85 23 51 00	
Free	VALUE	- - Smart cards	85 23 52 00	
Free	VALUE	- - Other	85 23 59 00	
Free	VALUE	- Other	85 23 80 00	
		<b>Deleted</b>		85.24
		<b>Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.</b>		85.25
Free	VALUE	- Transmission apparatus	85 25 50 00	
Free	VALUE	- Transmission apparatus incorporating reception apparatus	85 25 60 00	
		<b>- Television cameras, digital cameras and video camera recorders :</b>		
Free	VALUE	- - - video cameras	85 25 80 10	
Free	VALUE	- - - Digital cameras	85 25 80 20	
		<b>- - - Other:</b>		
Free	VALUE	- - - - Television cameras for security surveillance only.	85 25 80 91	
Free	VALUE	- - - - Other	85 25 80 99	
		<b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.</b>		85.26
5%	VALUE	- Radar apparatus	85 26 10 00	
		<b>- Other :</b>		
		<b>- - Radio navigational aid apparatus:</b>		
5%	VALUE	- - - Global Positioning Systems (GPS)	85 26 91 10	
5%	VALUE	- - - Other	85 26 91 90	
5%	VALUE	- - Radio remote control apparatus	85 26 92 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.</b>		<b>85.27</b>
		<b>- Radio-broadcast receivers capable of operating without an external source of power:</b>		
5%	VALUE	- - Pocket-size radio cassette-players	85 27 12 00	
5%	VALUE	- - Other apparatus combined with sound recording or reproducing apparatus	85 27 13 00	
5%	VALUE	- - Other	85 27 19 00	
		<b>- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :</b>		
5%	VALUE	- - Combined with sound recording or reproducing apparatus	85 27 21 00	
5%	VALUE	- - Other	85 27 29 00	
		<b>- Other :</b>		
5%	VALUE	- - Combined with sound recording or reproducing or reproducing apparatus	85 27 91 00	
5%	VALUE	- - Not combined with sound recording or reproducing apparatus but combined with a clock	85 27 92 00	
5%	VALUE	- - Other	85 27 99 00	
		<b>Monitors and projectors, not incorporating television reception apparatus;reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.</b>		<b>85.28</b>
		<b>- Cathode-ray tube monitors :</b>		
Free	VALUE	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	85 28 42 00	
5%	VALUE	- - Other	85 28 49 00	
		<b>- Other monitors :</b>		
Free	VALUE	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	85 28 52 00	
5%	VALUE	- - Other	85 28 59 00	
		<b>- Projectors :</b>		
Free	VALUE	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	85 28 62 00	
5%	VALUE	- - Other	85 28 69 00	
		<b>- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :</b>		
		<b>Not desinged to incorporate a video display or screen :</b>		
Free	VALUE	- - - Regulating surface boxes with commonucation function : device based on microprocessor consisting of internet modem	85 28 71 10	
5%	VALUE	- - - Other	85 28 71 90	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- - Other, colour :</b>		
<b>Free</b>	<b>VALUE</b>	- - - Regulating surface boxes with commonucation function : device based on microprocessor consisting of internet modem	<b>85 28 72 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>85 28 72 90</b>	
<b>5%</b>	<b>VALUE</b>	- - other monochrome	<b>85 28 73 00</b>	
		<b>Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.</b>		<b>85.29</b>
		<b>- Aerials and aerial reflectors of all kinds; parts suitable for use therewith :</b>		
<b>Free</b>	<b>VALUE</b>	- - - Aerials of a kind used with telephone sets and telegraph	<b>85 29 10 10</b>	
<b>Free</b>	<b>VALUE</b>	- - - Other	<b>85 29 10 90</b>	
		<b>- Other :</b>		
<b>Free</b>	<b>VALUE</b>	- - - Parts for transmission apparatus other than transmission apparatus for radiobroadcasting or television, apparatus incorporating receivers , digital video cameras, portable transmission for commonucation, alarms, sound signalling	<b>85 29 90 10</b>	
<b>Free</b>	<b>VALUE</b>	- - - Other	<b>85 29 90 90</b>	
		<b>Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).</b>		<b>85.30</b>
<b>5%</b>	<b>VALUE</b>	- Equipment for railways or tramways	<b>85 30 10 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other equipment	<b>85 30 80 00</b>	
<b>5%</b>	<b>VALUE</b>	- Parts	<b>85 30 90 00</b>	
		<b>Electric sound or visual signalling apparatus (for example bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.</b>		<b>85.31</b>
<b>5%</b>	<b>VALUE</b>	- Burglar or fire alarms and similar apparatus	<b>85 31 10 00</b>	
<b>Free</b>	<b>VALUE</b>	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	<b>85 31 20 00</b>	
		<b>- Other apparatus :</b>		
<b>5%</b>	<b>VALUE</b>	- - - Electric bells for doors	<b>85 31 80 10</b>	
<b>Free</b>	<b>VALUE</b>	- - - Flat monitors (including LCD monitors, Plasma, Electro-Luminescence, Vacuum-Flourescence and other monitors techniques) of prodcts of information technique agreement	<b>85 31 80 20</b>	
<b>Free</b>	<b>VALUE</b>	- - - Alarms and sound signalling apparatus	<b>85 31 80 30</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>85 31 80 90</b>	
		<b>- Parts:</b>		
<b>Free</b>	<b>VALUE</b>	- - - Parts for apparatus of subheading 85 31 80 20, 85 31 80 30	<b>85 31 90 10</b>	
<b>Free</b>	<b>VALUE</b>	- - - Other	<b>85 31 90 90</b>	
		<b>Electrical capacitors, fixed, variable or adjustable (pre-set).</b>		<b>85.32</b>
<b>Free</b>	<b>VALUE</b>	- Fixed capacitors designed for use in 50/60 Hz circuits and having reactive power handling capacity of not less than 0.5 kvar (power capacitors)	<b>85 32 10 00</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Other fixed capacitors :</b>		
Free	VALUE	- - Tantalum	85 32 21 00	
Free	VALUE	- - Aluminium electrolytic	85 32 22 00	
Free	VALUE	- - Ceramic dielectric, single layer	85 32 23 00	
Free	VALUE	- - Ceramic dielectric, multilayer	85 32 24 00	
Free	VALUE	- - Dielectric of paper or plastics	85 32 25 00	
Free	VALUE	- - Other	85 32 29 00	
Free	VALUE	- Variable or adjustable (pre-set) capacitors	85 32 30 00	
Free	VALUE	- Parts	85 32 90 00	
		<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</b>		85.33
Free	VALUE	- Fixed carbon resistors, composition or film types	85 33 10 00	
		<b>- Other fixed resistors :</b>		
Free	VALUE	- - For a power handling capacity not exceeding 20 W	85 33 21 00	
Free	VALUE	- - Other	85 33 29 00	
		<b>- Wirewound variable resistors, including rheostats and potentiometers:</b>		
Free	VALUE	- - For a power handling capacity not exceeding 20 W	85 33 31 00	
Free	VALUE	- - Other	85 33 39 00	
Free	VALUE	- Other variable resistors, including rheostats and potentiometers	85 33 40 00	
Free	VALUE	- Parts	85 33 90 00	
Free	VALUE	<b>Printed circuits.</b>	85 34 00 00	85.34
		<b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.</b>		85.35
5%	VALUE	- Fuses	85 35 10 00	
		<b>- Automatic circuit breakers :</b>		
5%	VALUE	- - For a voltage of less than 72.5 kV	85 35 21 00	
5%	VALUE	- - Other	85 35 29 00	
5%	VALUE	- Isolating switches and make-and-break switches	85 35 30 00	
5%	VALUE	- Lightning arresters, voltage limiters and surge suppressors	85 35 40 00	
5%	VALUE	- Other	85 35 90 00	
		<b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connector, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.</b>		85.36
5%	VALUE	- Fuses	85 36 10 00	
5%	VALUE	- Automatic circuit breakers	85 36 20 00	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Other apparatus for protecting electrical circuits	85 36 30 00	
		- Relays :		
5%	VALUE	- - For a voltage not exceeding 60 V	85 36 41 00	
5%	VALUE	- - Other	85 36 49 00	
		- Other switches :		
Free	VALUE	- - - Electrical electronic switches consisting of optical jointed output and input circuits (rheostatic insulated electrical switches)	85 36 50 10	
Free	VALUE	- - - Electronic switches, including electronic switches protected against temperature, consisting of transistor and chip (chip-on-chip technique) for a voltage not exceeding 1000 V	85 36 50 20	
Free	VALUE	- - - Rapid movement electromechanical switches for current not exceeding 11 ampere	85 36 50 30	
Free	VALUE	- - - Other	85 36 50 90	
		- Lamp-holders, plugs and sockets :		
5%	VALUE	- - Lamp-holders	85 36 61 00	
		- - Other :		
Free	VALUE	- - - Plugs and sockets for co-axial wires and printed circuits	85 36 69 10	
Free	VALUE	- - - Other plugs and sockets	85 36 69 20	
5%	VALUE	- Connectors for optical fibres, optical fibres bundles or cables	85 36 70 00	
		- Other apparatus:		
Free	VALUE	- - - Connectig and contact elements for wires and cables	85 36 90 10	
Free	VALUE	- - - Chips probes	85 36 90 20	
		- - - Other:		
Free	VALUE	- - - - Adapters, wether or not incorporating a slot for USB or the like.	85 36 90 91	
Free	VALUE	- - - - Other	85 36 90 99	
		<b>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.</b>		85.37
5%	VALUE	- For a voltage not exceeding 1,000 V	85 37 10 00	
5%	VALUE	- For a voltage exceeding 1,000 V	85 37 20 00	
		<b>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.</b>		85.38
5%	VALUE	- Boards, panels, consoles desks, cabinets and other bases for the goods of heading 85.37, not equipped with their appuratus	85 38 10 00	
5%	VALUE	- Other	85 38 90 00	
		<b>Electric tilament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps</b>		85.39
5%	VALUE	- Sealed beam lamp units	85 39 10 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Other filament lamps, excluding ultra-violet or infra-red lamps :</b>		
5%	VALUE	- - Tungsten halogen	85 39 21 00	
5%	VALUE	- - Other of a power not exceeding 200 W and for a voltage exceeding 100 V	85 39 22 00	
5%	VALUE	- - Other	85 39 29 00	
		<b>- Discharge lamps, other than ultra-violet lamps :</b>		
5%	VALUE	- - Fluorescent, hot cathode	85 39 31 00	
5%	VALUE	- - Mercury or sodium vapour lamps; metal halide lamps	85 39 32 00	
5%	VALUE	- - Other	85 39 39 00	
		<b>- Ultra-violet or infra-red lamps; arc-lamps :</b>		
5%	VALUE	- - Arc-lamps	85 39 41 00	
5%	VALUE	- - Other	85 39 49 00	
5%	VALUE	- light-emitting diode (LED) lamps	85 39 50 00	
5%	VALUE	- Parts	85 39 90 00	
		<b>Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury are rectifying valves and tubes, cathode-ray tubes, television camera tubes).</b>		85.40
		<b>- Cathode-ray television picture tubes, including video monitor cathode-ray tubes :</b>		
5%	VALUE	- - Colour	85 40 11 00	
5%	VALUE	- - other monochrome	85 40 12 00	
5%	VALUE	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	85 40 20 00	
5%	VALUE	- Data/graphic display tubes, monochrome; data/graphic display tubes colour, with a phosphor dot screen pitch smaller than 0.4 mm	85 40 40 00	
5%	VALUE	- Other cathode-ray tubes	85 40 60 00	
		<b>- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes. carcinotrons), excluding grid-controlled tubes :</b>		
5%	VALUE	- - Magnetrons	85 40 71 00	
5%	VALUE	- - Other	85 40 79 00	
		<b>- Other valves and tubes :</b>		
5%	VALUE	- - Receiver or amplifier valves and tubes	85 40 81 00	
5%	VALUE	- - Other	85 40 89 00	
		<b>- Parts :</b>		
5%	VALUE	- - Of cathode-ray tubes	85 40 91 00	
5%	VALUE	- - Other	85 40 99 00	
		<b>Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes (LED); mounted piezo-electric crystals.</b>		85.41



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	- Diodes, other than photosensitive or light emitting diodes	85 41 10 00	
		<b>- Transistors, other than photosensitive transistors :</b>		
Free	VALUE	- - With a dissipation rate of less than 1 W	85 41 21 00	
Free	VALUE	- - Other	85 41 29 00	
Free	VALUE	- Thyristors, diacs and triacs, other than photosensitive devices	85 41 30 00	
Free	VALUE	- Thyristors, diacs and triacs, other than photosensitive devices	85 41 40 00	
Free	VALUE	- Other semiconductor devices	85 41 50 00	
Free	VALUE	- Mounted piezo-electric crystals	85 41 60 00	
Free	VALUE	- Parts	85 41 90 00	
		<b>Electronic integrated circuits.</b>		<b>85.42</b>
		<b>- Electronic integrated circuits :</b>		
Free	VALUE	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	85 42 31 00	
Free	VALUE	- - Memories	85 42 32 00	
Free	VALUE	- - Amplifiers	85 42 33 00	
Free	VALUE	- - Other	85 42 39 00	
Free	VALUE	- Parts	85 42 90 00	
		<b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.</b>		<b>85.43</b>
5%	VALUE	- Particle accelerators	85 43 10 00	
5%	VALUE	- Signal generators	85 43 20 00	
Free	VALUE	- Machines and apparatus for electroplating, electrolysis or electrophoresis	85 43 30 00	
		<b>- Other machines and apparatus :</b>		
Free	VALUE	- - - Electrical apparatus having a translation or dictionary functions	85 43 70 10	
Free	VALUE	- - - Flat monitors (including LCD monitors, Plasma, Electro-Luminescence, Vacuum-Flourescence and other monitors techniques) of prodcets of information technique agreement	85 43 70 20	
		<b>--- Electronic smoking devices and tools (e.g. cigarttes, "shisha", pipe and the like):</b>		
<b>ممنوع استيراد</b>		- - - - Electronic cigarettes	85 43 70 31	
<b>ممنوع استيراد</b>		- - - - Electronic water pipe "shisha"	85 43 70 32	
<b>ممنوع استيراد</b>		- - - - Other	85 43 70 39	
Free	VALUE	- - - Other	85 43 70 90	
		<b>- Parts :</b>		
Free	VALUE	- - - Micro electronic collectors	85 43 90 10	
Free	VALUE	- - - Other	85 43 90 90	
		<b>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 fiberes, whether or not assembled with electric conductors or fitted with connectors.</b>		<b>85.44</b>
		<b>- Winding wire :</b> 385		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Of copper	85 44 11 00	
5%	VALUE	- - Other	85 44 19 00	
		<b>- Co-axial cable and other co-axial electric conductors :</b>		
5%	VALUE	- - - Electric cable of a cross-section exceeding 10 mm and a voltage exceeding 300 V	85 44 20 10	
5%	VALUE	- - - Telegraph and telephone cable incorporating 10 pairs of wire or more	85 44 20 20	
5%	VALUE	- - - Telegraph and telephone cable incorporating less than 10 pairs of wire	85 44 20 30	
5%	VALUE	- - - Other	85 44 20 90	
5%	VALUE	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	85 44 30 00	
		<b>- Other electric conductors, for a voltage not exceeding 1000 V :</b>		
		<b>- - Fitted with connectors :</b>		
		<b>- - - Electric cable of a cross-section exceeding 10 mm and a voltage exceeding 300 V</b>		
Free	VALUE	- - - - Electric connectors for cable of a cross-section exceeding 10 mm and a voltage exceeding 300 V	85 44 42 11	
Free	VALUE	- - - - Other	85 44 42 19	
		<b>- - - Electric cable of a cross-section not exceeding 10 mm :</b>		
Free	VALUE	- - - - Electric connectors for wire of a cross-section exceeding 10 mm	85 44 42 21	
Free	VALUE	- - - - Other	85 44 42 29	
Free	VALUE	- - - Telegraph and telephone cable incorporating 10 pairs of wire or more	85 44 42 30	
Free	VALUE	- - - Telegraph and telephone cable incorporating less than 10 pairs of wire	85 44 42 40	
		<b>- - - Other :</b>		
Free	VALUE	- - - - Other electric connectors	85 44 42 91	
Free	VALUE	- - - - Other	85 44 42 99	
		<b>- - Other :</b>		
5%	VALUE	- - - Electric cable of a cross-section exceeding 10 mm and a voltage exceeding 300 V	85 44 49 10	
		<b>- - - Electric cable of a cross-section not exceeding 10 mm :</b>		
Free	VALUE	- - - - For a voltage not exceeding 80 V	85 44 49 21	
5%	VALUE	- - - - Other	85 44 49 29	
		<b>- - - Telegraph and telephone cable incorporating pairs of wire 10 pairs or more:</b>		
Free	VALUE	- - - - For a voltage not exceeding 80 V	85 44 49 31	
5%	VALUE	- - - - Other	85 44 49 39	
		<b>- - - Telegraph and telephone cable incorporating less than 10 pairs of wire:</b>		
Free	VALUE	- - - - For a voltage not exceeding 80 V	85 44 49 41	
5%	VALUE	- - - - Other	85 44 49 49	
		<b>- - - Other:</b>		
Free	VALUE	- - - - For a voltage not exceeding 80 V	85 44 49 91	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Other	85 44 49 99	
		<b>- Other electric conductors, for a voltage not exceeding 1000 V :</b>		
5%	VALUE	- - - Electric cable of a cross-section exceeding 10 mm	85 44 60 10	
5%	VALUE	- - - Electric cable of a cross-section not exceeding 10 mm	85 44 60 20	
5%	VALUE	- - - Telegraph and telephone cable incorporating 10 pairs of wire or more	85 44 60 30	
5%	VALUE	- - - Other	85 44 60 90	
Free	VALUE	- Optical fibre cables	85 44 70 00	
		<b>Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.</b>		85.45
		<b>- Electrodes :</b>		
5%	VALUE	- - Of a kind used for furnaces	85 45 11 00	
5%	VALUE	- - Other	85 45 19 00	
5%	VALUE	- Brushes	85 45 20 00	
5%	VALUE	- Other	85 45 90 00	
		<b>Electrical insulators of any material.</b>		85.46
5%	VALUE	- Of glass	85 46 10 00	
5%	VALUE	- Of ceramics	85 46 20 00	
5%	VALUE	- Other	85 46 90 00	
		<b>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.</b>		85.47
5%	VALUE	- Insulating fittings of ceramics	85 47 10 00	
5%	VALUE	- Insulating fittings of plastics	85 47 20 00	
5%	VALUE	- Other	85 47 90 00	
		<b>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.</b>		85.48
5%	VALUE	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	85 48 10 00	
5%	VALUE	- Other	85 48 90 00	

#### Section XVII

#### VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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#### Notes.

1.- This Section does not cover articles of heading 95.03 or 95.08. or bobsleighs, toboggans or the like of heading 95.06.

2.- The expressions " parts " and " parts and accessories " do not apply, to the following articles, whether or not they are identifiable as for the goods of this Section :

(a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);

(b) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(c) Articles of Chapter 82 (tools);

(d) Articles of heading 83.06;

(e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;

(f) Electrical machinery or equipment (Chapter 85);

(g) Articles of Chapter 90;

(h) Articles of Chapter 91;

(ij) Arms (Chapter 93);

(k) Lamps or lighting fittings of heading 94.05; or

(l) Brushes of a kind used as parts of vehicles (heading 96.03).

3.- References in Chapters 86 to 88 to " parts " or " accessories " do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a DESCRIPTION in two or more of the headings of those Chapters is to be classified under that heading which

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.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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### Chapter 86

**Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds**

#### Notes:

1.- This Chapter does not cover :

- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
- (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
- (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2.- Heading 86.07 applies, *inter alia*, to :

- (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
- (b) Frames, underframes, bogies and bissel-bogies;
- (c) Axle boxes; brake gear;
- (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
- (e) Coachwork.

3.- Subject to the provisions of Note 1 above, heading 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.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Rail locomotives powered from an external source of electricity or by electric accumulators.</b>		<b>86.01</b>
<b>5%</b>	<b>VALUE</b>	- Powered from an external source of electricity	<b>86 01 10 00</b>	
<b>5%</b>	<b>VALUE</b>	- Powered by electric accumulators	<b>86 01 20 00</b>	
		<b>Other rail locomotives; locomotive tenders.</b>		<b>86.02</b>
<b>5%</b>	<b>VALUE</b>	- Diesel-electric locomotives	<b>86 02 10 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other	<b>86 02 90 00</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.</b>		<b>86.03</b>
5%	VALUE	- Powered from an external source of electricity	86 03 10 00	
5%	VALUE	- Other	86 03 90 00	
5%	VALUE	<b>Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).</b>	86 04 00 00	<b>86.04</b>
5%	VALUE	<b>Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).</b>	86 05 00 00	<b>86.05</b>
		<b>Railway or tramway goods vans and wagons, not selfpropelled.</b>		<b>86.06</b>
5%	VALUE	- Tank wagons and the like	86 06 10 00	
5%	VALUE	- Self-discharging vans and wagons, other than those of subheading 8606.10	86 06 30 00	
		<b>- Other :</b>		
5%	VALUE	- - Covered and closed	86 06 91 00	
5%	VALUE	- - Open, with non-removable sides of a height exceeding 60 cm	86 06 92 00	
5%	VALUE	- - Other	86 06 99 00	
		<b>Parts of railway or tramway locomotives or rolling-stock.</b>		<b>86.07</b>
		<b>- Bogies, bissel-bogies, axles and wheels, and parts thereof :</b>		
5%	VALUE	- - Driving bogies and bissel-bogies	86 07 11 00	
5%	VALUE	- - Other bogies and bissel-bogies	86 07 12 00	
5%	VALUE	- - Other, including parts	86 07 19 00	
		<b>- Brakes and parts thereof :</b>		
5%	VALUE	- - Air brakes and parts thereof	86 07 21 00	
5%	VALUE	- - Other	86 07 29 00	
5%	VALUE	- Hooks and other coupling devices, buffers, and parts thereof	86 07 30 00	
		<b>- Other :</b>		
5%	VALUE	- - Of locomotives	86 07 91 00	
5%	VALUE	- - Other	86 07 99 00	
5%	VALUE	<b>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.</b>	86 08 00 00	<b>86.08</b>
5%	VALUE	<b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.</b>	86 09 00 00	<b>86.09</b>

#### Chapter 87

**Vehicle other than railway or tramway rolling-stock, and parts and accessories thereof**

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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**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.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Tractors (other than tractors of heading 87.09).</b>		<b>87.01</b>
5%	VALUE	- Single axle tractors	87 01 10 00	
5%	VALUE	- Road tractors for semi-trailers	87 01 20 00	
5%	VALUE	- Track-laying tractors	87 01 30 00	
		- Other, of an engine power :		
5%	VALUE	-- Not exceeding 18 kW	87 01 91 00	
5%	VALUE	-- Exceeding 18 kW but not exceeding 37 kW	87 01 92 00	
5%	VALUE	-- Exceeding 37 kW but not exceeding 75 kW	87 01 93 00	
5%	VALUE	-- Exceeding 75 kW but not exceeding 130 kW	87 01 94 00	
5%	VALUE	-- Exceeding 130 kW	87 01 95 00	
		<b>Motor vehicles for the transport of ten or more persons,including the driver.</b>		<b>87.02</b>
5%	VALUE	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	87 02 10 00	
5%	VALUE	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	87 02 20 00	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	87 02 30 00	
5%	VALUE	- With only electric motor for propulsion	87 02 40 00	
5%	VALUE	- Other	87 02 90 00	
		<b>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.</b>		87.03
5%	VALUE	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	87 03 10 00	
		<b>- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :</b>		
		<b>-- Of a cylinder capacity not exceeding 1,000 cc :</b>		
		<b>--- Private vehicles :</b>		
5%	VALUE	---- Make of the Clearance year or the year that follows	87 03 21 11	
5%	VALUE	---- Make of the first year preceding the clearance year or earlier	87 03 21 12	
		<b>--- Four wheels drive vehicles :</b>		
5%	VALUE	---- Model of the clearance year or the year that follows	87 03 21 31	
5%	VALUE	---- Model of the first year preceding clearance year or earlier	87 03 21 32	
5%	VALUE	--- Emergency vehicles(e.g. Ambulance, police; prisoners vans and hearses)	87 03 21 50	
5%	VALUE	--- Motor-homes	87 03 21 60	
		<b>--- Three-wheel light vehicles of simple construction :</b>		
5%	VALUE	---- Tuk Tuk or Raksha and the like	87 03 21 71	
5%	VALUE	---- Other	87 03 21 79	
5%	VALUE	--- Vehicles specially designed for the crippled,driven by hands	87 03 21 80	
5%	VALUE	--- Other	87 03 21 90	
		<b>-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :</b>		
		<b>--- Private vehicles :</b>		
5%	VALUE	---- Model of the clearance year or the year that follows	87 03 22 11	
5%	VALUE	---- Model of the first year preceding clearance year or earlier	87 03 22 12	
		<b>--- Four wheels drive vehicles :</b>		
5%	VALUE	---- Model of the clearance year or the year that follows	87 03 22 31	
5%	VALUE	---- Model of the first year preceding clearance year or earlier	87 03 22 32	
5%	VALUE	--- Emergency vehicles(e.g. Ambulance, police; prisoners vans and hearses)	87 03 22 50	
5%	VALUE	--- Motor-homes for trips and picnics	87 03 22 60	
5%	VALUE	--- Three-wheel light vehicles of simple construction	87 03 22 70	
5%	VALUE	--- Vehicles specially designed for the crippled,driven by hands	87 03 22 80	
5%	VALUE	--- Other	87 03 22 90	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :</b>		
		<b>--- Private vehicles :</b>		
5%	VALUE	---- Model of the clearance year or the year that follows	87 03 23 11	
5%	VALUE	---- Model of the first year preceding clearance year or earlier	87 03 23 12	
		<b>--- Four- wheel drive :</b>		
5%	VALUE	---- Model of the clearance year or the year that follows	87 03 23 31	
5%	VALUE	---- Model of the first year preceding clearance year or earlier	87 03 23 32	
5%	VALUE	--- Emergency vehilces(e.g. Ambulance, police; prisoners vans and hearses)	87 03 23 50	
5%	VALUE	--- Motor-homes for trips and picnics	87 03 23 60	
5%	VALUE	--- Three-wheel light vehicles of simple construction	87 03 23 70	
5%	VALUE	--- Vehicles specially designed for the crippled,driven by hands	87 03 23 80	
5%	VALUE	--- Other	87 03 23 90	
		<b>-- Of a cylinder capacity exceeding 3,000 cc:</b>		
		<b>--- Private vehicles :</b>		
5%	VALUE	---- Model of the clearance year or the year that follows	87 03 24 11	
5%	VALUE	---- Model of the first year preceding clearance year or earlier	87 03 24 12	
		<b>--- Four-wheel drive:</b>		
5%	VALUE	---- Model of the clearance year or the year that follows	87 03 24 31	
5%	VALUE	---- Model of the first year preceding clearance year or earlier	87 03 24 32	
5%	VALUE	--- Emergency vehilces(e.g. Ambulance, police; prisoners vans and hearses)	87 03 24 50	
5%	VALUE	--- Motor-homes	87 03 24 60	
5%	VALUE	--- Vehicles specially designed for the crippled,driven by hands	87 03 24 70	
5%	VALUE	--- Other	87 03 24 90	
		<b>- Other vehicles with compression-ignition internal combustion piston engine (diesel or semi-diesel) :</b>		
5%	VALUE	-- Of a cylinder capacity not exceeding 1,500 cc	87 03 31 00	
5%	VALUE	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	87 03 32 00	
5%	VALUE	-- Of a cylinder capacity exceeding 2,500 cc	87 03 33 00	
5%	VALUE	- 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	87 03 40 00	
5%	VALUE	- 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	87 03 50 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- 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 electric power	87 03 60 00	
5%	VALUE	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	87 03 70 00	
5%	VALUE	- Other vehicles, with only electric motor for propulsion	87 03 80 00	
5%	VALUE	- Other	87 03 90 00	
		<b>Motor vehicles for the transport of goods.</b>		<b>87.04</b>
5%	VALUE	- Dumpers designed for off-highway use	87 04 10 00	
		<b>- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :</b>		
		<b>- - g.v.w. not exceeding 5 tonnes :</b>		
5%	VALUE	- - - Light trucks (pickup) single or double cabin, assembled	87 04 21 10	
5%	VALUE	- - - Trucks for light transport (Diyana, half lorry, and the like) whether or not fitted with tipbox, assembled	87 04 21 20	
5%	VALUE	- - - Tankers ,assembled	87 04 21 30	
5%	VALUE	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, ready	87 04 21 40	
5%	VALUE	- - - Chassis, incorporating driver's cabin	87 04 21 50	
5%	VALUE	- - - Refrigerated vehicles	87 04 21 60	
		<b>- - - Other:</b>		
5%	VALUE	- - - - 3-tire light vehicles for transport of goods	87 04 21 91	
5%	VALUE	- - - - Other	87 04 21 99	
		<b>- - Of a gross weight exceeding 5 tonnes, but not exceeding 20 tonnes :</b>		
5%	VALUE	- - - Lorries, assembled	87 04 22 10	
5%	VALUE	- - - Fitted with a tipbox, assembled	87 04 22 20	
5%	VALUE	- - - Tankers, ready	87 04 22 30	
5%	VALUE	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, assembled	87 04 22 40	
5%	VALUE	- - - Shuttle cars	87 04 22 50	
5%	VALUE	- - - Vehicles fitted with lifting pulleys and self-loading equipment	87 04 22 60	
5%	VALUE	- - - Vehicles fitted with mechanical fittings especially constructed for the transport of wet concrete, and vehicles especially constructed for the transport of gas and chemicals	87 04 22 70	
		<b>- - - Other :</b>		
5%	VALUE	- - - - Reftigerated vehicles	87 04 22 91	
5%	VALUE	- - - - Other	87 04 22 99	
		<b>- - Of a gross weight exceeding 20 tonnes :</b>		
5%	VALUE	- - - Lorries, assembled	87 04 23 10	
5%	VALUE	- - - Fitted with tipbox, assembled	87 04 23 20	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Tankers, assembled	87 04 23 30	
5%	VALUE	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, ready	87 04 23 40	
5%	VALUE	- - - Vehicles fitted with lifting pulleys and self-loading equipment	87 04 23 50	
5%	VALUE	- - - Vehicles fitted with mechanical fittings especially constructed for the transport of wet concrete	87 04 23 60	
5%	VALUE	- - - Vehicles specially constructed for the transport of gas and chemicals	87 04 23 70	
		- - - Other :		
5%	VALUE	- - - - Refrigerated vehicles	87 04 23 91	
5%	VALUE	- - - - Other	87 04 23 99	
		- Other, with spark-ignition internal combustion piston engine:		
		- - g.v.w. not exceeding 5 tonnes:		
5%	VALUE	- - - Single-cab pickups, assembled	87 04 31 10	
5%	VALUE	- - - Two-cab Pickups, assembled	87 04 31 20	
5%	VALUE	- - - Light trucks (Dyana, half-lorries, and the like) with a standard box, assembled	87 04 31 30	
5%	VALUE	- - - Light trucks (Dyana, half-lorries and the like) with tipbox, assembled	87 04 31 40	
5%	VALUE	- - - Tankers, assembled	87 04 31 50	
5%	VALUE	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, assembled	87 04 31 60	
5%	VALUE	- - - Chassis incorporating a driver's cabin	87 04 31 70	
5%	VALUE	- - - Refrigerated vehicles	87 04 31 80	
5%	VALUE	- - - Other	87 04 31 90	
		- - Of a gross weight exceeding 5 tonnes :		
5%	VALUE	- - - Lorries, tippers and tankes, assembled	87 04 32 10	
5%	VALUE	- - - Dumpers, whether or not fitted with packing, pressing or dampening equipment, assembled	87 04 32 20	
5%	VALUE	- - - Other	87 04 32 90	
5%	VALUE	- Other	87 04 90 00	
		<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).</b>		<b>87.05</b>
5%	VALUE	- Crane lorries	87 05 10 00	
5%	VALUE	- Mobile drilling derricks	87 05 20 00	
5%	VALUE	- Fire fighting vehicles	87 05 30 00	
5%	VALUE	- Concrete-mixer lorries	87 05 40 00	
		- Other :		
5%	VALUE	- - - Towing and repair vehicles and mobile workshops, equipped with various machanical tools	87 05 90 10	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Vehilces fitted with ladders or elevating platforms for the maintenance of electric overhead cables, street lighting . . etc.	87 05 90 20	
5%	VALUE	- - - Vehicles specially designed for cleaning streets, squares, airfields . . etc.	87 05 90 30	
5%	VALUE	- - - Spraying vehicles for all purposes	87 05 90 40	
5%	VALUE	- - - Stacking vehicles (i.e,consisting of a lifting fork or aplatformmm which moves on a vertical support and is generally powered by the vehicle's engine)	87 05 90 50	
5%	VALUE	- - - Vehicles equipped with power generators	87 05 90 60	
5%	VALUE	- - - Vehicles for radiography	87 05 90 70	
5%	VALUE	- - - Vehicles designed for surgical and medical purposes	87 05 90 80	
		- - - Other :		
5%	VALUE	- - - - Spotlight vehicles fitted with projectors	87 05 90 91	
5%	VALUE	- - - - Vehicles designed for radio,telegraphy, telecom and radar	87 05 90 92	
5%	VALUE	- - - - Motor bakeries fully equipped (kneader, oven . . etc.) and motor kitchens	87 05 90 93	
5%	VALUE	- - - - Vehicles equipped with tanks and water pumps	87 05 90 94	
5%	VALUE	- - - - Other	87 05 90 99	
5%	VALUE	<b>Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05.</b>	87 06 00 00	87.06
		<b>Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05.</b>		87.07
5%	VALUE	- For the vehicles of heading 87.03	87 07 10 00	
		- Other :		
5%	VALUE	- - - For tractors of heading 87.01	87 07 90 10	
5%	VALUE	- - - For vehicles of heading 87.02	87 07 90 20	
		- - - <b>Bodies of vehicles falling under heading 87.04 :</b>		
5%	VALUE	- - - - For pickups	87 07 90 31	
5%	VALUE	- - - - For light trucks (Dyana, half lorry,..etc.)	87 07 90 32	
5%	VALUE	- - - - For dumpers	87 07 90 33	
5%	VALUE	- - - - For lorries	87 07 90 34	
5%	VALUE	- - - - Tipboxes	87 07 90 35	
5%	VALUE	- - - - Refrigerators for foodstuff tranportation vehicles	87 07 90 36	
5%	VALUE	- - - - Other	87 07 90 39	
5%	VALUE	- - - Other	87 07 90 90	
		<b>Parts and accessories of the motor vehicles ot headings Nos. 87.01 to 87.05.</b>		87.08
5%	VALUE	- Bumpers and parts thereof	87 08 10 00	
		<b>- Other parts and accessories of bodies (including cabs) :</b>		
5%	VALUE	- - Safety belts	87 08 21 00	
		- - Other :		
5%	VALUE	- - - Luggage racks (grid or basket)	87 08 29 10	
5%	VALUE	- - - Other	87 08 29 90	
5%	VALUE	- Brakes and servo-brakes; and parts thereof	87 08 30 00	
5%	VALUE	- Gear boxes and parts thereof	87 08 40 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof :</b>		
5%	VALUE	- - - Drive-axles with differential, whether or not provided with other transmission components	87 08 50 10	
5%	VALUE	- - - Non-driving axles; parts thereof	87 08 50 90	
5%	VALUE	- Road wheels and parts and accessories thereof	87 08 70 00	
5%	VALUE	- Suspension systems and parts thereof (including shock-absorbers)	87 08 80 00	
		<b>- Other parts and accessories :</b>		
5%	VALUE	- - Radiators and parts thereof	87 08 91 00	
5%	VALUE	- - Silencers (mufflers) and exhaust pipes; parts thereof	87 08 92 00	
5%	VALUE	- - Clutches and parts thereof	87 08 93 00	
5%	VALUE	- - Steering wheels, steering columns and steering boxes; parts thereof	87 08 94 00	
5%	VALUE	- - Safety airbag with inflater system; parts thereof	87 08 95 00	
5%	VALUE	- - Other	87 08 99 00	
		<b>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.</b>		87.09
		<b>- Vehicles :</b>		
5%	VALUE	- - Electrical	87 09 11 00	
5%	VALUE	- - Other	87 09 19 00	
5%	VALUE	- Parts	87 09 90 00	
5%	VALUE	<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</b>	87 10 00 00	87.10
		<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without</b>		87.11
5%	VALUE	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	87 11 10 00	
5%	VALUE	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	87 11 20 00	
5%	VALUE	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	87 11 30 00	
5%	VALUE	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	87 11 40 00	
5%	VALUE	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	87 11 50 00	
5%	VALUE	- With electric motor for propulsion	87 11 60 00	
5%	VALUE	- Other	87 11 90 00	
		<b>Bicycles and other cycles (including delivery tricycles), not motorised.</b>		87.12

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Bicycles, whether or not for children	87 12 00 10	
5%	VALUE	- - - Cycles for the disabled	87 12 00 20	
5%	VALUE	- - - Other	87 12 00 90	
		<b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.</b>		87.13
Free	VALUE	- Not mechanically propelled	87 13 10 00	
Free	VALUE	- Other	87 13 90 00	
		<b>Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.</b>		87.14
5%	VALUE	<b>- Of motorcycles (including mopeds) :</b>	87 14 10 00	
Free	VALUE	- Of carriages for disabled persons	87 14 20 00	
		<b>- Other :</b>		
5%	VALUE	- - Frames and forks, and parts thereof	87 14 91 00	
5%	VALUE	- - Wheel rims and spokes	87 14 92 00	
5%	VALUE	- - Hubs, other than coaster braking hubs and hub brakea. and free-wheel sprocket-wheels	87 14 93 00	
5%	VALUE	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof	87 14 94 00	
5%	VALUE	- - Saddles	87 14 95 00	
5%	VALUE	- - Pedals and crank-gear, and parts thereof	87 14 96 00	
5%	VALUE	- - Other	87 14 99 00	
		<b>Baby carriages and parts thereof.</b>		87.15
5%	VALUE	- - - Baby carriage	87 15 00 10	
5%	VALUE	- - - Other	87 15 00 90	
		<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>		87.16
5%	VALUE	- Trailers and semi-trailers of the caravan type, for housing or camping	87 16 10 00	
5%	VALUE	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	87 16 20 00	
		<b>- Other trailers and semi-trailers for the transport of goods :</b>		
5%	VALUE	- - Tanker trailers and tanker semi-trailers	87 16 31 00	
		<b>- - Other :</b>		
5%	VALUE	- - - Trailers and semi-trailers for public works, whether or not fitted with tipboxes	87 16 39 10	
5%	VALUE	- - - Trailers and semi-trailers for with refrigerated or heated boxes for the transport of food and perishable goods	87 16 39 20	
5%	VALUE	- - - Trailers and semi-trailers specially designed for the transportation of furniture	87 16 39 30	
5%	VALUE	- - - One or two floor-trailers and semi-trailers for the transportation of animals	87 16 39 40	
5%	VALUE	- - - One or two floor-trailers and semi-trailers for the transportation of vehicles	87 16 39 50	
5%	VALUE	- - - - Trailers and semi-trailers for the transportation of bicycles or motorbikes	87 16 39 60	
5%	VALUE	- - - Drop-frame trailers with loading ramps for the transport of heavy equipment(tanks,cranes,bulldozers,electrical transformers,etc.)	87 16 39 70	
5%	VALUE	- - - Other	87 16 39 90	
		<b>- Other trailers and semi-trailers :</b>		
5%	VALUE	- - - Specially designed for the transport of persons	87 16 40 10	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Designed for the display of goods	87 16 40 20	
5%	VALUE	- - - Designed as bookshops	87 16 40 30	
5%	VALUE	- - - Other	87 16 40 90	
		<b>- Other vehicles :</b>		
		<b>--- Carriages, hand-driven :</b>		
5%	VALUE	---- Carriages for cleaning and building	87 16 80 11	
5%	VALUE	---- Carriages fitted with a drum for the drainage of used oils	87 16 80 12	
5%	VALUE	---- For cleaning, fitted with a buckle, whether or not fitted also with a squeezer and wiper	87 16 80 13	
5%	VALUE	---- Carriages for carrying and hauling carpets, and wheeled racks	87 16 80 14	
5%	VALUE	---- Carriages of metal wires for shopping in stores	87 16 80 15	
5%	VALUE	---- Carriages for tranportion of medical tools for hospital used	87 16 80 16	
5%	VALUE	---- Carriages designed for the carrying and selling of food,(other than those of heading 94.03)	87 16 80 17	
5%	VALUE	---- Small carriages fitted with heat-insulated box for ice-cream vending	87 16 80 18	
5%	VALUE	---- Other	87 16 80 19	
5%	VALUE	- - - Other	87 16 80 90	
		<b>- Parts :</b>		
5%	VALUE	- - - Parts for the carriages of subheadings 87 16 80 11, 87 16 80 12, 87 16 80 13	87 16 90 10	
5%	VALUE	- - - Other	87 16 90 90	

### Chapter 88

#### Aircraft, spacecraft, and parts thereof

##### Subheading Note.

I.-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 weirght of the crew and of fuel and equipment other than permanently fitted items of equipment.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	<b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.</b>	88 01 00 00	88.01
		<b>Other aircraft (for example, helicopters, aeroplanes);spacecraft (including satellites) and suborbital and spacecraft launch vehicles.</b>		88.02
		<b>- Helicopters :</b>		
Free	VALUE	- - Of an unladen weight not exceeding 2,000Kg	88 02 11 00	
Free	VALUE	- - Of an unladen weight exceeding 2,000Kg	88 02 12 00	
Free	VALUE	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 Kg	88 02 20 00	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 Kg but not exceeding 15,000 Kg	88 02 30 00	
Free	VALUE	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 Kg	88 02 40 00	
Free	VALUE	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	88 02 60 00	
		<b>Parts of goods of heading 88.01 or 88.02.</b>		<b>88.03</b>
5%	VALUE	- Propellers and rotors and parts thereof :	88 03 10 00	
5%	VALUE	- Under-carriages and parts thereof :	88 03 20 00	
5%	VALUE	- Other parts of aeroplanes or helicopters	88 03 30 00	
5%	VALUE	- Other	88 03 90 00	
5%	VALUE	<b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.</b>	88 04 00 00	<b>88.04</b>
		<b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.</b>		<b>88.05</b>
5%	VALUE	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	88 05 10 00	
		<b>- Ground flying trainers and parts thereof:</b>		
5%	VALUE	- - Air combat simulators and thereof	88 05 21 00	
Free	VALUE	- - Other	88 05 29 00	

#### Chapter 89

#### Ships, boats and floating structures

#### Note.

I.- 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.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.</b>		<b>89.01</b>
Free	VALUE	- excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	89 01 10 00	
Free	VALUE	- Tankers	89 01 20 00	
Free	VALUE	- Refrigerated vessels, other than those of subheading 89 01.20	89 01 30 00	
Free	VALUE	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	89 01 90 00	
Free	VALUE	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>	89 02 00 00	<b>89.02</b>
		<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>		<b>89.03</b>
5%	VALUE	- Inflatable	89 03 10 00	
		<b>- Other :</b>		
5%	VALUE	- - Sailboats, with or without auxiliary motor	89 03 91 00	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Fiber-glass boats with mobile outward engines	89 03 92 00	
		- - Other :		
5%	VALUE	- - - Motor boots from fibar glass other than outboard	89 03 99 10	
5%	VALUE	- - - Fiber-glass boats with unfixed external engines	89 03 99 20	
5%	VALUE		89 03 99 30	
5%	VALUE	- - - Other	89 03 99 90	
Free	VALUE	Tugs and pusher craft.	89 04 00 00	89.04
		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.		89.05
Free	VALUE	- Dredgers	89 05 10 00	
Free	VALUE	- Floating or submersible drilling or production platforms	89 05 20 00	
		- Other :		
Free	VALUE	- - - Fire-floats	89 05 90 10	
Free	VALUE	- - - Light-vessels	89 05 90 20	
Free	VALUE	- - - Other	89 05 90 90	
		Other vessels, including warships and lifeboats other than rowing boats.		89.06
Free	VALUE	- Warships	89 06 10 00	
		- Other :		
Free	VALUE	- - - War vessels and war boats of all kinds, including lifeboats	89 06 90 10	
Free	VALUE	- - - Other	89 06 90 90	
		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).		89.07
Free	VALUE	- Inflatable rafts	89 07 10 00	
Free	VALUE	- Other	89 07 90 00	
Free	VALUE	Vessels and other floating structures for breaking up.	89 08 00 00	89.08

## 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

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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**Notes.**

I.- 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 camera and video camera recorder (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connector 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 No 94.05;

(k) Articles of Chapter 95;

“(l) Monopods, bipods, tripods and similar articles, of heading 96.20

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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(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 Note 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 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-

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.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44;</b>		<b>90.01</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Optical fibres, optical fibre bundles and cables	90 01 10 00	
5%	VALUE	- Sheets and plates of polarising material	90 01 20 00	
5%	VALUE	- Contact lenses	90 01 30 00	
5%	VALUE	- Spectacle lenses of glass	90 01 40 00	
5%	VALUE	- Spectacle lenses of other materials	90 01 50 00	
5%	VALUE	- Other	90 01 90 00	
		<b>Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instrument or apparatus, other than such elements of glass not optically worked.</b>		90.02
		- Objective lenses :		
5%	VALUE	- - For cameras, projectors or photographic enlargers or reducers	90 02 11 00	
5%	VALUE	- - Other	90 02 19 00	
5%	VALUE	- Filters	90 02 20 00	
5%	VALUE	- Other	90 02 90 00	
		<b>Frames and mountings for spectacles, goggles or the like and parts thereof.</b>		90.03
		- Frames and mountings :		
5%	VALUE	- - Of plastics	90 03 11 00	
5%	VALUE	- - Of other materials	90 03 19 00	
5%	VALUE	- Parts	90 03 90 00	
		<b>Spectacles, goggles and the like, corrective, protective or other.</b>		90.04
5%	VALUE	- Sunglasses	90 04 10 00	
		- Other :		
5%	VALUE	- - - Corrective spectacles	90 04 90 10	
5%	VALUE	- - - Professional protective goggles	90 04 90 20	
5%	VALUE	- - - Other	90 04 90 90	
		<b>Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radioastronomy.</b>		90.05
5%	VALUE	- Binoculars	90 05 10 00	
5%	VALUE	- Other instruments	90 05 80 00	
5%	VALUE	- Parts and accessories (including mountings)	90 05 90 00	
		<b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.</b>		90.06
5%	VALUE	- Cameras of a kind used for preparing printing plates or cylinders	90 06 10 00	
5%	VALUE	- 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	90 06 30 00	
5%	VALUE	- Instant print Cameras	90 06 40 00	
		- Other cameras :		

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	90 06 51 00	
5%	VALUE	- - Other, for roll film of a width less than 35 mm	90 06 52 00	
5%	VALUE	- - Other, for roll film of a width of 35 mm	90 06 53 00	
5%	VALUE	- - Other	90 06 59 00	
		<b>- Photographic flashlight apparatus and flashbulbs :</b>		
5%	VALUE	- - Discharge lamp ("electronic") flashlight apparatus	90 06 61 00	
5%	VALUE	- - Other	90 06 69 00	
		<b>- Parts and accessories :</b>		
5%	VALUE	- - For cameras	90 06 91 00	
5%	VALUE	- - Other	90 06 99 00	
		<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</b>		<b>90.07</b>
5%	VALUE	- Cameras.	90 07 10 00	
5%	VALUE	- Projectors	90 07 20 00	
		<b>- Parts and accessories :</b>		
5%	VALUE	- - For cameras	90 07 91 00	
5%	VALUE	- - For projectors	90 07 92 00	
		<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.</b>		<b>90.08</b>
5%	VALUE	-Projectors, enlargers and reducers	90 08 50 00	
5%	VALUE	- Parts and accessories	90 08 90 00	
		<b>Deleted</b>		<b>90.09</b>
		<b>Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.</b>		<b>90.10</b>
5%	VALUE	- 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	90 10 10 00	
5%	VALUE	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	90 10 50 00	
5%	VALUE	- Projection screens	90 10 60 00	
5%	VALUE	- Parts and accessories	90 10 90 00	
		<b>Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.</b>		<b>90.11</b>
Free	VALUE	- Stereoscopic microscopes	90 11 10 00	
Free	VALUE	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	90 11 20 00	
5%	VALUE	- Other microscopes	90 11 80 00	
Free	VALUE	- Parts and accessories	90 11 90 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Microscopes other than optical microscopes; diffraction apparatus.</b>		<b>90.12</b>
Free	VALUE	- Microscopes other than optical microscopes; diffraction apparatus	90 12 10 00	
Free	VALUE	- Parts and accessories	90 12 90 00	
		<b>Liquid crystal devices not constituting articles provided for more specitically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.</b>		<b>90.13</b>
5%	VALUE	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this chapter or section XVI	90 13 10 00	
		<b>- Lasers, other than laser diodes:</b>		
5%	VALUE	- - - Portable laser pointers, in form of pens, medals, .ect.	90 13 20 10	
5%	VALUE	- - - Others	90 13 20 90	
		<b>- Other devices, appliances and instruments :</b>		
5%	VALUE	- - - Magnifying lenses (pocket,desk,etc.)	90 13 80 10	
5%	VALUE	- - - Magic eyes for doors, ovens and the like	90 13 80 20	
Free	VALUE	- - - Flat monitors (including LCD monitors, Plasma, Electro-Luminescence, Vacuum-Flourescence and other monitors techniques) of prodcts of information technique agreement	90 13 80 30	
5%	VALUE	- - - Other	90 13 80 90	
		<b>- Parts and accessories :</b>		
Free	VALUE	- - - Parts of flat monitors (including LCD monitors, Plasma, Electro Luminescence, Vacuum Flourescence and other monitors techniques) of prodcts of information technique agreement	90 13 90 10	
5%	VALUE	- - - Other	90 13 90 90	
		<b>Direction finding compasses; other navigational instruments and appliances.</b>		<b>90.14</b>
5%	VALUE	- Direction finding compasses	90 14 10 00	
5%	VALUE	- Instruments and appliances for aeronautical or space navigation (other than compasses)	90 14 20 00	
5%	VALUE	- Other instruments and appliances	90 14 80 00	
5%	VALUE	- Parts and accessories	90 14 90 00	
		<b>surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.</b>		<b>90.15</b>
5%	VALUE	- Rangefinders	90 15 10 00	
5%	VALUE	- Theodolites and tachymeters (tacheometers)	90 15 20 00	
5%	VALUE	- Levels	90 15 30 00	
5%	VALUE	- Photogrammetrical surveying instruments and appliances	90 15 40 00	
5%	VALUE	- Other instruments and appliances	90 15 80 00	
5%	VALUE	- Parts and accessories	90 15 90 00	
5%	VALUE	<b>Balances of a sensitivity of 5 cg or better, with or without weights. 406</b>	90 16 00 00	<b>90.16</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand for example, measuring rods and tapes, micrometers callipers not specified or included elsewhere in this Chapter.</b>		<b>90.17</b>
		<b>- Drafting tables and machines, whether or not automatic :</b>		
<b>Free</b>	<b>VALUE</b>	- - - Drawing and drafting instruments whether or not input and output units in heading 84.71 or drawing, drafting machines in heading 90.17	<b>90 17 10 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>90 17 10 90</b>	
		<b>- Other drawing, marking-out or mathematical calculating instruments :</b>		
<b>Free</b>	<b>VALUE</b>	- - - Drawing and drafting instruments whether or not input and output units in heading 84.71 or drawing, drafting machines in heading 90.17	<b>90 17 20 10</b>	
<b>Free</b>	<b>VALUE</b>	- - - Other	<b>90 17 20 90</b>	
<b>5%</b>	<b>VALUE</b>	- Micrometers, callipers and gauges	<b>90 17 30 00</b>	
		<b>- Other instruments :</b>		
<b>5%</b>	<b>VALUE</b>	- - - School rulers and the like	<b>90 17 80 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Foldable measuring tapes, . . etc.	<b>90 17 80 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>90 17 80 90</b>	
		<b>- Parts and accessories :</b>		
<b>Free</b>	<b>VALUE</b>	- - - Parts for drawings and shapes production apparatus	<b>90 17 90 10</b>	
<b>Free</b>	<b>VALUE</b>	- - - Other	<b>90 17 90 90</b>	
		<b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.</b>		<b>90.18</b>
		<b>- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters) :</b>		
<b>5%</b>	<b>VALUE</b>	- - Electro-cardiographs	<b>90 18 11 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Ultrasonic scanning apparatus	<b>90 18 12 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Magnetic resonance imaging apparatus	<b>90 18 13 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Scintigraphic apparatus	<b>90 18 14 00</b>	
		<b>- - Other :</b>		
<b>5%</b>	<b>VALUE</b>	- - - For measuring the blood pressure and arteriosclerosis	<b>90 18 19 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other measuring apparatus (for breathing, cerebral, pelvis . .etc.)	<b>90 18 19 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>90 18 19 90</b>	
<b>5%</b>	<b>VALUE</b>	- Ultra-violet or infra-red ray apparatus	<b>90 18 20 00</b>	
		<b>- Syringes, needles, catheters, cannulae and the like :</b>		
		<b>- - Syringes, with or without needles :</b>		
<b>5%</b>	<b>VALUE</b>	- - - Syringes for applying plasters	<b>90 18 31 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Syringes for eyes, ears and largnx	<b>90 18 31 20</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Uterus syringes gynecology	90 18 31 30	
5%	VALUE	- - - Disposable subcutaneous syringes	90 18 31 40	
5%	VALUE	- - - Other	90 18 31 90	
5%	VALUE	- - Tubular metal needles and needles for sutures	90 18 32 00	
		- - Other :		
5%	VALUE	- - - Trocars	90 18 39 10	
5%	VALUE	- - - Surgicals knives and scalpels, tools for expand, opening, mirrors and reflectors (for examination of eye, larynx, ear, etc.), surgical clips, scissors, shears, forceps, pliers, chisels, gouges, mallets, hammers, saws, scrapers, spatulae	90 18 39 20	
5%	VALUE	- - - Intravenous catheters	90 18 39 30	
5%	VALUE	- - - Other	90 18 39 90	
		- Other instruments and appliances, used in dental sciences :		
5%	VALUE	- - Dental drills , whether or not combined on a single base with other dental equipment	90 18 41 00	
		- - Other :		
5%	VALUE	- - - Spittoons with fountain	90 18 49 10	
5%	VALUE	- - - Teeth filling tools	90 18 49 20	
5%	VALUE	- - - Dentists' chairs incorporating dental equipment other than those of heading 94.02	90 18 49 30	
5%	VALUE	- - - Other	90 18 49 90	
		- Other ophthalmic instruments and appliances :		
5%	VALUE	- - - Diagnostic appliances (ophthalmoscope, ophthalmic hemopiezometer..etc.)	90 18 50 10	
5%	VALUE	- - - Sight examination instruments and equipment (for testing sight sharpness, retina . . etc.)	90 18 50 20	
5%	VALUE	- - - Other	90 18 50 90	
		- Other instruments and appliances :		
5%	VALUE	- - - Otiatric instruments (drum massager, otoscopes,..etc.)	90 18 90 10	
5%	VALUE	- - - Anaesthetic appliances and instruments	90 18 90 20	
5%	VALUE	- - - Instruments for nose and throat	90 18 90 30	
5%	VALUE	- - - Artificial kidney (dialysis) apparatus	90 18 90 40	
5%	VALUE	- - - Needles, of gold, silver or steel for acupuncture	90 18 90 50	
5%	VALUE	- - - Endoscopes	90 18 90 60	
5%	VALUE	- - - Veterinary instrument and equipment	90 18 90 70	
5%	VALUE	- - - Surgery set consisting of gauze, coton, siccors, tongs, etc.	90 18 90 80	
5%	VALUE	- - - Other	90 18 90 90	
		<b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.</b>		90.19
5%	VALUE	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	90 19 10 00	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	90 19 20 00	
5%	VALUE	<b>Other breathing appliances and gas masks, excluding protective masks having neither, mechanical part nor replaceable filters.</b>	90 20 00 00	90.20
		<b>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.</b>		90.21
		<b>- Orthopaedic or fracture appliances :</b>		
5%	VALUE	- - - Orthopaedic appliances for footwear and soles, made as mentioned in Note (6) to the present Chapter, and other foot orthopaedic appliances and leg braces, with or without spring support for the foot	90 21 10 10	
5%	VALUE	- - - Palatoplastry appliances (for jaw bones)	90 21 10 20	
5%	VALUE	- - - Orthodigita appliances	90 21 10 30	
5%	VALUE	- - - Head and spine orthopaedic appliances	90 21 10 40	
5%	VALUE	- - - Hernia belts and appliances for correcting scoliosis and curvature of the spine, surgical medical belts (Other than those of heading 62.12 )	90 21 10 50	
5%	VALUE	- - - Crutches, other than walking sticks of heading 66.02	90 21 10 60	
5%	VALUE	- - - Orthopaedic appliances for animals	90 21 10 70	
5%	VALUE	- - - Other	90 21 10 90	
		<b>- Artificial teeth :</b>		
5%	VALUE	- - Artificial teeth	90 21 21 00	
5%	VALUE	- - Other	90 21 29 00	
		<b>- Artificial parts of the body :</b>		
5%	VALUE	- - Artificial joints	90 21 31 00	
		<b>- - Other :</b>		
5%	VALUE	- - - Artificial ocular fittings (artificial eyes, intra-ocular lenses . . etc.)	90 21 39 10	
5%	VALUE	- - - Arms, forearms, hands, legs, feet, noses and heart vales	90 21 39 20	
5%	VALUE	- - - Other	90 21 39 90	
5%	VALUE	- Hearing aids, excluding parts	90 21 40 00	
5%	VALUE	- Pacemakers for stimulating heart muscles	90 21 50 00	
		<b>- Other :</b>		
5%	VALUE	- - - Speech aids for persons with disabled vocal crods	90 21 90 10	
5%	VALUE	- - - Electronic appliances for the blind	90 21 90 20	
5%	VALUE	- - - Other	90 21 90 90	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.</b>		<b>90.22</b>
		<b>- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :</b>		
<b>5%</b>	<b>VALUE</b>	- - Computed tomography apparatus	<b>90 22 12 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other, for dental uses	<b>90 22 13 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other, for medical, surgical or veterinary uses	<b>90 22 14 00</b>	
		<b>- - For other uses :</b>		
<b>5%</b>	<b>VALUE</b>	- - - For inspection of baggage and luggage	<b>90 22 19 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>90 22 19 90</b>	
		<b>- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radio therapy apparatus :</b>		
<b>5%</b>	<b>VALUE</b>	- - For medical, surgical, dental or veterinary uses	<b>90 22 21 00</b>	
<b>5%</b>	<b>VALUE</b>	- - For other uses	<b>90 22 29 00</b>	
<b>5%</b>	<b>VALUE</b>	- X-ray tubes	<b>90 22 30 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other, including parts and accessories	<b>90 22 90 00</b>	
<b>5%</b>	<b>VALUE</b>	<b>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.</b>	<b>90 23 00 00</b>	<b>90.23</b>
		<b>Machines and appliances for testing the hardness, strength, compressibility, elasticity, or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).</b>		<b>90.24</b>
<b>5%</b>	<b>VALUE</b>	- Machines and appliances for testing metals	<b>90 24 10 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other machines and appliances	<b>90 24 80 00</b>	
<b>5%</b>	<b>VALUE</b>	- Parts and accessories	<b>90 24 90 00</b>	
		<b>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.</b>		<b>90.25</b>
		<b>- Thermometers and pyrometers, not combined with other instruments :</b>		
<b>5%</b>	<b>VALUE</b>	- - Liquid-filled, for direct reading	<b>90 25 11 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>90 25 19 00</b>	
		<b>- Other instruments :</b>		
<b>5%</b>	<b>VALUE</b>	- - - Hydrometers	<b>90 25 80 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Hygrometers	<b>90 25 80 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>90 25 80 90</b>	
<b>5%</b>	<b>VALUE</b>	- Parts and accessories	<b>90 25 90 00</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.</b>		<b>90.26</b>
<b>Free</b>	<b>VALUE</b>	- For measuring or checking the flow or level of liquids	<b>90 26 10 00</b>	
<b>Free</b>	<b>VALUE</b>	- For measuring or checking pressure	<b>90 26 20 00</b>	
<b>Free</b>	<b>VALUE</b>	- Other instruments or apparatus	<b>90 26 80 00</b>	
<b>Free</b>	<b>VALUE</b>	- Parts and accessories	<b>90 26 90 00</b>	
		<b>Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.</b>		<b>90.27</b>
<b>Free</b>	<b>VALUE</b>	- Gas or smoke analysis apparatus	<b>90 27 10 00</b>	
<b>Free</b>	<b>VALUE</b>	- Chromatographs and electrophoresis instruments	<b>90 27 20 00</b>	
<b>Free</b>	<b>VALUE</b>	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	<b>90 27 30 00</b>	
<b>Free</b>	<b>VALUE</b>	- Other instruments and apparatus using optical radiations (UV, visible, IR)	<b>90 27 50 00</b>	
		<b>- Other instruments and apparatus :</b>		
<b>Free</b>	<b>VALUE</b>	- - - For blood test, analysis of secretions and urine,..etc. designed for diagnostic purposes at laboratories	<b>90 27 80 10</b>	
<b>Free</b>	<b>VALUE</b>	- - - Other	<b>90 27 80 90</b>	
		<b>- Microtomes; parts and accessories :</b>		
<b>Free</b>	<b>VALUE</b>	- - - Parts and accessories of articles of heading 90.27, other than gas or smoke analysis apparatus	<b>90 27 90 10</b>	
<b>Free</b>	<b>VALUE</b>	- - - Other	<b>90 27 90 90</b>	
		<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor.</b>		<b>90.28</b>
<b>5%</b>	<b>VALUE</b>	- Gas meters	<b>90 28 10 00</b>	
		<b>- Liquid meters :</b>		
<b>5%</b>	<b>VALUE</b>	- - - Water meters	<b>90 28 20 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>90 28 20 90</b>	
<b>5%</b>	<b>VALUE</b>	- Electricity meters	<b>90 28 30 00</b>	
<b>5%</b>	<b>VALUE</b>	- Parts and accessories	<b>90 28 90 00</b>	
		<b>Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.</b>		<b>90.29</b>

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Revolution counters, production counters, taximeters, mileometers, pedometers and the like :</b>		
5%	VALUE	- - - Production meters	90 29 10 10	
5%	VALUE	- - - Taximeters	90 29 10 20	
5%	VALUE	- - - Other	90 29 10 90	
5%	VALUE	- Speed indicators and tachometers; stroboscopes	90 29 20 00	
5%	VALUE	- Parts and accessories	90 29 90 00	
		<b>Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.</b>		90.30
5%	VALUE	- Instruments and apparatus for measuring or detecting ionising radiations	90 30 10 00	
5%	VALUE	- Oscilloscopes and oscillographs	90 30 20 00	
		<b>- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:</b>		
5%	VALUE	- - Multimeters without a recording device	90 30 31 00	
5%	VALUE	- - Multimeters with a recording device	90 30 32 00	
5%	VALUE	- - Other, without a recording device	90 30 33 00	
5%	VALUE	- - Other, with a recording device	90 30 39 00	
Free	VALUE	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	90 30 40 00	
		<b>- Other instruments and apparatus :</b>		
Free	VALUE	- - For measuring or checking semiconductor wafers or devices	90 30 82 00	
5%	VALUE	- - Other, with a recording device	90 30 84 00	
5%	VALUE	- - Other	90 30 89 00	
		<b>- Parts and accessories:</b>		
Free	VALUE	- - - Parts and accessories for measuring or checking semiconductor wafers or devices	90 30 90 10	
Free	VALUE	- - - Other	90 30 90 90	
		<b>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.</b>		90.31
5%	VALUE	- Machines for balancing mechanical parts	90 31 10 00	
5%	VALUE	- Test benches	90 31 20 00	
		<b>- Other optical instruments and appliances :</b>		
Free	VALUE	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	90 31 41 00	
		<b>- - Other :</b>		
Free	VALUE	- - - Optical instruments for measuring particle surface pollution on semiconductor wafers	90 31 49 10	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	- - - Other	90 31 49 90	
		<b>- Other instruments, appliances and machines :</b>		
5%	VALUE	- - - Appliances for checking motor vehicle engines	90 31 80 10	
Free	VALUE	- - - Electronic beams microscopes fitted with instruments of a kind used specially for handling and transporting wafers and photomasks semiconductors	90 31 80 20	
5%	VALUE	- - - Other	90 31 80 90	
		<b>- Parts and accessories:</b>		
Free	VALUE	- - - Parts and accessories for inspecting semiconductor wafers optical instruments or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	90 31 90 10	
Free	VALUE	- - - Parts and accessories for stroboscopes fitted with instruments of a kind used specially for handling and transporting wafers and photomasks semiconductors	90 31 90 20	
Free	VALUE	- - - Parts and accessories for measuring particle surface pollution optical instruments on semiconductor wafers	90 31 90 30	
Free	VALUE	- - - Parts and accessories for electronic beams microscopes fitted with instruments of a kind used	90 31 90 40	
Free	VALUE	- - - Parts and accessories for microscopes fitted with instruments of a kind used specially for handling and transporting wafers and photomasks semiconductors	90 31 90 50	
Free	VALUE	- - - Other	90 31 90 90	
		<b>Automatic regulating or controlling instruments and apparatus.</b>		<b>90.32</b>
5%	VALUE	- Thermostats	90 32 10 00	
5%	VALUE	- Manostats	90 32 20 00	
		<b>- Other instruments and apparatus :</b>		
5%	VALUE	- - Hydraulic or pneumatic	90 32 81 00	
5%	VALUE	- - Other	90 32 89 00	
5%	VALUE	- Parts and accessories	90 32 90 00	
5%	VALUE	<b>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.</b>	90 33 00 00	<b>90.33</b>

#### Chapter 91

#### Clocks and watches and parts thereof

#### Notes.

I .- 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);

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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(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;

(t) 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 semiprecious 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 I , 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.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</b>		<b>91.01</b>
		<b>- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :</b>		
<b>5%</b>	<b>VALUE</b>	- - With mechanical display only	<b>91 01 11 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>91 01 19 00</b>	
		<b>- Other wrist-watches, whether or not incorporating a stop-watch facility :</b>		
<b>5%</b>	<b>VALUE</b>	- - With automatic winding	<b>91 01 21 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>91 01 29 00</b>	
		<b>- Other :</b>		
<b>5%</b>	<b>VALUE</b>	- - Electrically operated	<b>91 01 91 00</b>	
<b>5%</b>	<b>VALUE</b>	- - Other	<b>91 01 99 00</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.</b>		<b>91.02</b>
		<b>- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :</b>		
5%	VALUE	- - With mechanical display only	91 02 11 00	
5%	VALUE	- - With opto-electronic display only	91 02 12 00	
5%	VALUE	- - Other	91 02 19 00	
		<b>- Other wrist-watches, whether or not incorporating a stop-watch facility :</b>		
5%	VALUE	- - With automatic winding	91 02 21 00	
5%	VALUE	- - Other	91 02 29 00	
		<b>- Other :</b>		
5%	VALUE	- - Electrically operated	91 02 91 00	
5%	VALUE	- - Other	91 02 99 00	
		<b>Clocks with watch movements, excluding clocks of heading 91.04.</b>		<b>91.03</b>
5%	VALUE	- Electrically operated	91 03 10 00	
5%	VALUE	- Other	91 03 90 00	
5%	VALUE	<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.</b>	91 04 00 00	<b>91.04</b>
		<b>Other clocks.</b>		<b>91.05</b>
		<b>- Alarm clocks :</b>		
5%	VALUE	- - Electrically operated	91 05 11 00	
5%	VALUE	- - Other	91 05 19 00	
		<b>- Wall clocks :</b>		
5%	VALUE	- - Electrically operated	91 05 21 00	
5%	VALUE	- - Other	91 05 29 00	
		<b>- Other :</b>		
5%	VALUE	- - Electrically operated	91 05 91 00	
5%	VALUE	- - Other	91 05 99 00	
		<b>Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).</b>		<b>91.06</b>
5%	VALUE	- Time-registers; time-recorders	91 06 10 00	
5%	VALUE	- Other	91 06 90 00	
5%	VALUE	<b>Time switches with clock or watch movemet or with synchronous motor.</b>	91 07 00 00	<b>91.07</b>
		<b>Watch movements, complete and assembled.</b>		<b>91.08</b>
		<b>- Electrically operated :</b>		
5%	VALUE	- - With mechanical display only or with a device to which a mechanical display can be incorporated	91 08 11 00	
5%	VALUE	- - With opto-electronic display only	91 08 12 00	
5%	VALUE	- - Other	91 08 19 00	
5%	VALUE	- With automatic winding	91 08 20 00	
5%	VALUE	- Other	91 08 90 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Clock movements, complete and assembled.</b>		<b>91.09</b>
5%	VALUE	- Electrically operated	91 09 10 00	
5%	VALUE	- Other	91 09 90 00	
		<b>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.</b>		<b>91.10</b>
		<b>- Of watches :</b>		
5%	VALUE	- - Complete movements, unassembled or partly assembled (movement sets)	91 10 11 00	
5%	VALUE	- - Incomplete movements, assembled	91 10 12 00	
5%	VALUE	- - Rough movements	91 10 19 00	
5%	VALUE	- Other	91 10 90 00	
		<b>Watch cases and parts thereof.</b>		<b>91.11</b>
5%	VALUE	- Cases of precious metal or of metal clad with precious metal	91 11 10 00	
5%	VALUE	- Cases of base metal, whether or not gold- or silver-plated	91 11 20 00	
5%	VALUE	- Other cases	91 11 80 00	
5%	VALUE	- Parts	91 11 90 00	
		<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.</b>		<b>91.12</b>
5%	VALUE	- Cases	91 12 20 00	
5%	VALUE	- Parts	91 12 90 00	
		<b>Watch straps, watch bands and watch bracelets and parts thereof.</b>		<b>91.13</b>
5%	VALUE	- Of precious metal or of metal clad with precious metal	91 13 10 00	
5%	VALUE	- Of base metal, whether or not gold- or silver-plated	91 13 20 00	
		<b>- Other :</b>		
5%	VALUE	- - - Of artificial plastic materials	91 13 90 10	
5%	VALUE	- - - Of natural, composition or reconstituted leather	91 13 90 20	
5%	VALUE	- - - Of woven fabrics	91 13 90 30	
5%	VALUE	- - - Consisting of or incorporating pearls, precious or semi-precious stones, natural, composition or reconstituted	91 13 90 40	
5%	VALUE	- - - Other	91 13 90 90	
		<b>Other clock or watch parts.</b>		<b>91.14</b>
5%	VALUE	- Springs, including hair-springs	91 14 10 00	
5%	VALUE	- Dials	91 14 30 00	
5%	VALUE	- Plates and bridges	91 14 40 00	
5%	VALUE	- Other	91 14 90 00	

#### Chapter 92

#### Musical instruments; parts and accessories of such articles

#### Notes.

1.- This Chapter does not cover :



DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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(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

(c) 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.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</b>		<b>92.01</b>
5%	VALUE	- Upright pianos	92 01 10 00	
5%	VALUE	- Grand pianos	92 01 20 00	
5%	VALUE	- Other	92 01 90 00	
		<b>Other string musical instruments (for example, guitars, violins, harps).</b>		<b>92.02</b>
5%	VALUE	- Played with a bow	92 02 10 00	
		- Other :		
5%	VALUE	- - - Lutes	92 02 90 10	
5%	VALUE	- - - Other	92 02 90 90	
		<b>Deleted</b>		<b>92.03</b>
		<b>Deleted</b>		<b>92.04</b>
		<b>Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.”.</b>		<b>92.05</b>
5%	VALUE	- Brass-wind instruments	92 05 10 00	
5%	VALUE	- Other	92 05 90 00	
		<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).</b>		<b>92.06</b>

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Drums	92 06 00 10	
5%	VALUE	- - - Cymbals	92 06 00 20	
5%	VALUE	- - - Triangles	92 06 00 30	
5%	VALUE	- - - Xylophoes	92 06 00 40	
5%	VALUE	- - - Other	92 06 00 90	
		<b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).</b>		<b>92.07</b>
5%	VALUE	- Keyboard instruments, Other than Accordions	92 07 10 00	
5%	VALUE	- Other	92 07 90 00	
		<b>Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instrumenks.</b>		<b>92.08</b>
5%	VALUE	- Musical boxes	92 08 10 00	
		<b>- Other :</b>		
5%	VALUE	- - - Fairground organs	92 08 90 10	
5%	VALUE	- - - Musical saws	92 08 90 20	
5%	VALUE	- - - Decoy calls	92 08 90 30	
5%	VALUE	- - - Mouth-blown whistles for command and maneuvers	92 08 90 40	
5%	VALUE	- - - Other	92 08 90 90	
		<b>Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.</b>		<b>92.09</b>
5%	VALUE	- Musical instrument strings	92 09 30 00	
		<b>- Other :</b>		
5%	VALUE	- - Parts and accessories for pianos	92 09 91 00	
5%	VALUE	- - Parts and accessories for the musical instruments of heading 92.02	92 09 92 00	
5%	VALUE	- - Parts and accessories for the musical instruments of heading 92.07	92 09 94 00	
5%	VALUE	- - Other	92 09 99 00	

### Section XIX

### ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

### Chapter 93

### Arms and ammunition; parts and accessorles thereof

#### Notes.

I .- This Chapter does not cover :

(a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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(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 No 93.06, the reference to " parts thereof " does not include radio or radar apparatus of heading 85.26.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Military weapons, other than revolvers, pistols and the arms of heading 93.07.</b>		<b>93.01</b>
5%	VALUE	- Artillery weapons (for example, guns, howitzers and mortars)	93 01 10 00	
5%	VALUE	- Rocket launchers; flame-thrower; grenade launchers; torpedo tubes and similar projectors	93 01 20 00	
5%	VALUE	- Other	93 01 90 00	
5%	VALUE	<b>Revolvers and pistols, other than those of heading 93.03 or 93.04.</b>	93 02 00 00	<b>93.02</b>
		<b>Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).</b>		<b>93.03</b>
5%	VALUE	- Muzzle-loading firearms	93 03 10 00	
5%	VALUE	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	93 03 20 00	
5%	VALUE	- Other sporting, hunting or target-shooting rifles	93 03 30 00	
5%	VALUE	- Other	93 03 90 00	
		<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.</b>		<b>93.04</b>
5%	VALUE	- - - Underwater fishguns	93 04 00 10	
5%	VALUE	- - - Other	93 04 00 90	
		<b>Parts and accessories of articles of headings 93.01 to 93.04.</b>		<b>93.05</b>
5%	VALUE	- Of revolvers or pistols	93 05 10 00	
5%	VALUE	- Of shotguns or rifles of heading 93.03	93 05 20 00	
		<b>- Other :</b>		
5%	VALUE	- - Of military weapons of heading 93.01	93 05 91 00	
5%	VALUE	- - Other	93 05 99 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.</b>		<b>93.06</b>
		<b>- Shotgun cartridges and parts thereof; air gun pellets :</b>		
		<b>- - Cartridges :</b>		
<b>5%</b>	<b>VALUE</b>	- - - For hunting or sports shooting	<b>93 06 21 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>93 06 21 90</b>	
		<b>- - Other :</b>		
<b>5%</b>	<b>VALUE</b>	- - - Parts and accessories for hunting or sports shooting cartridges	<b>93 06 29 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>93 06 29 90</b>	
		<b>- Other cartridges and parts thereof :</b>		
<b>5%</b>	<b>VALUE</b>	- - - Cartridges, parts and accessories thereof, for hunting or sports shooting	<b>93 06 30 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>93 06 30 90</b>	
<b>5%</b>	<b>VALUE</b>	- Other	<b>93 06 90 00</b>	
		<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.</b>		<b>93.07</b>
<b>5%</b>	<b>VALUE</b>	- - - For military purposes	<b>93 07 00 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>93 07 00 90</b>	

#### **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.**

I.- 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);

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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(h) Articles of heading 87.14;

(ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);

(k) Articles of Chapter 91 (for example, clocks and clock cases); or

“(l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05); 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 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 arts) 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. 94.0 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 bbuildings.

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.</b>		<b>94.01</b>
<b>5%</b>	<b>VALUE</b>	- Seats of a kind used for aircraft	<b>94 01 10 00</b>	
<b>5%</b>	<b>VALUE</b>	- Seats of a kind used for motor vehicles	<b>94 01 20 00</b>	
<b>5%</b>	<b>VALUE</b>	- Swivel seats with variable height adjustment	<b>94 01 30 00</b>	
<b>5%</b>	<b>VALUE</b>	- Seats other than garden seats or camping equipment, convertible into beds	<b>94 01 40 00</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Seats of cane, osier, bamboo or similar materials :</b>		
5%	VALUE	- - Of bamboo	94 01 52 00	
5%	VALUE	- - Of rattan	94 01 53 00	
5%	VALUE	- - Other	94 01 59 00	
		<b>- Other seats, with wooden frames:</b>		
5%	VALUE	- - Upholstered	94 01 61 00	
5%	VALUE	- - Other	94 01 69 00	
		<b>- Other seats, with metal frames :</b>		
		<b>- - Upholstered :</b>		
5%	VALUE	- - - Children seats designed to be hung on the back of other seats	94 01 71 10	
5%	VALUE	- - - Babies walkers with small wheels (walking teaching carriages)	94 01 71 20	
5%	VALUE	- - - Other	94 01 71 90	
		<b>- - Other :</b>		
5%	VALUE	- - - Children seats designed to be hung on the back of other seats	94 01 79 10	
5%	VALUE	- - - Babies walkers with small wheels (walking teaching carriages)	94 01 79 20	
5%	VALUE	- - - Other	94 01 79 90	
		<b>- Other Seats :</b>		
		<b>- - - Other seats with plastic frames :</b>		
5%	VALUE	- - - - Childrens seats designed to be hung on the back of other seats	94 01 80 11	
5%	VALUE	- - - - Babies walkers with small wheels (walking teaching carriages)	94 01 80 12	
5%	VALUE	- - - - Other	94 01 80 19	
5%	VALUE	- - - Seats of stones or mixture of asbestos or ceramics	94 01 80 20	
5%	VALUE	- - - Other	94 01 80 90	
5%	VALUE	- Parts	94 01 90 00	
		<b>Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.</b>		<b>94.02</b>
		<b>- Dentists', barbers' or similar chairs and parts thereof :</b>		
5%	VALUE	- - - Dentists' chairs and parts thereof	94 02 10 10	
5%	VALUE	- - - Barbers' chairs and parts thereof	94 02 10 20	
5%	VALUE	- - - Other	94 02 10 90	
		<b>- Other :</b>		
5%	VALUE	- - - Medical and surgical furniture and parts	94 02 90 10	
5%	VALUE	- - - Other	94 02 90 90	
		<b>furniture and parts thereof.</b>		<b>94.03</b>
		<b>- Metal furniture of a kind used in offices :</b>		
5%	VALUE	- - - Desks	94 03 10 10	
5%	VALUE	- - - Wheeled-tables	94 03 10 20	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Electrical cabinets for file-keeping	94 03 10 30	
5%	VALUE	- - - Other	94 03 10 90	
		<b>- Other metal furniture :</b>		
5%	VALUE	- - - Wardrobes	94 03 20 10	
5%	VALUE	- - - Clothes stands for placing on the floor	94 03 20 20	
5%	VALUE	- - - Tables for laboratories or microscopic testing , fitted with gas or water nozzles, . . etc.)	94 03 20 30	
5%	VALUE	- - - Floor-mounted portable curtains	94 03 20 40	
5%	VALUE	- - - Furniture of aluminum of a kind used in kitchen	94 03 20 50	
5%	VALUE	- - - Other	94 03 20 90	
		<b>- Wooden furniture of a kind used in offices :</b>		
5%	VALUE	- - - Desks	94 03 30 10	
5%	VALUE	- - - Wheeled-Tables	94 03 30 20	
5%	VALUE	- - - Electrical cabinets for file-keeping	94 03 30 30	
5%	VALUE	- - - Other	94 03 30 90	
		<b>- Wooden furniture of a kind used in the kitchen :</b>		
5%	VALUE	- - - Cupboards for pots and tableware	94 03 40 10	
5%	VALUE	- - - Dining room sets, Complete	94 03 40 20	
5%	VALUE	- - - Other	94 03 40 90	
		<b>- Wooden furniture of a kind used in the bedroom :</b>		
5%	VALUE	- - - bedroom sets, complete	94 03 50 10	
5%	VALUE	- - - Wardrobes	94 03 50 20	
5%	VALUE	- - - Other	94 03 50 90	
		<b>- Other wooden furniture :</b>		
5%	VALUE	- - - Tables for laboratories or microscopic testing , fitted with gas or water nozzles, . . etc.)	94 03 60 10	
5%	VALUE	- - - Clothes stands for placing on the floor	94 03 60 20	
5%	VALUE	- - - Wall cabinets (first aid kits)	94 03 60 30	
5%	VALUE	- - - Cabinets used as mounts for hand-washing sinks	94 03 60 40	
5%	VALUE	- - - Other	94 03 60 90	
5%	VALUE	- Furniture of plastics	94 03 70 00	
		<b>- Furniture of other materials, including cane, osier, bamboo or similar materials :</b>		
5%	VALUE	- - Of bamboo	94 03 82 00	
5%	VALUE	- - Of rattan	94 03 83 00	
5%	VALUE	- - Other	94 03 89 00	
5%	VALUE	- Parts	94 03 90 00	
		<b>Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.</b>		<b>94.04</b>
5%	VALUE	- Mattress supports	94 04 10 00	
		<b>- Mattresses :</b>		

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- - Of cellular rubber or plastics, whether or not covered :</b>		
5%	VALUE	- - - Mattresses with springs	94 04 21 10	
5%	VALUE	- - - Other	94 04 21 90	
		<b>- - Of other materials :</b>		
5%	VALUE	- - - Mattresses with springs	94 04 29 10	
5%	VALUE	- - - Other	94 04 29 90	
5%	VALUE	- Sleeping bags	94 04 30 00	
		<b>- Other :</b>		
5%	VALUE	- - - Quilets	94 04 90 10	
5%	VALUE	- - - Pillows	94 04 90 20	
5%	VALUE	- - - Cushions and pouffes seats	94 04 90 30	
5%	VALUE	- - - Sets consisting of stuffed quilts, bed sheets and pillow-case, put up in a single packing	94 04 90 40	
5%	VALUE	- - - Other	94 04 90 90	
		<b>Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanentl fixed light source, and parts thereof not elsewhere specified or included.</b>		<b>94.05</b>
5%	VALUE	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	94 05 10 00	
5%	VALUE	- Electric table, desk, bedside or floor-standing lamps	94 05 20 00	
5%	VALUE	- Lighting sets of a kind used for christmas trees	94 05 30 00	
		<b>- Other electric lamps and lighting fittings :</b>		
5%	VALUE	- - - Lamps for exterior lighting (street lamps, porch and gate lamps, public gardens lamps . . etc.)	94 05 40 10	
5%	VALUE	- - - Special lamps (lamps for machinery, photographic studios and showroom windows)	94 05 40 20	
5%	VALUE	- - - Other	94 05 40 90	
5%	VALUE	- Non-electrical lamps and lighting fittings	94 05 50 00	
5%	VALUE	- Illuminated signs, illuminated name-plates and the like	94 05 60 00	
		<b>- Parts :</b>		
5%	VALUE	- - Of glass	94 05 91 00	
5%	VALUE	- - Of plastics	94 05 92 00	
5%	VALUE	- - Other	94 05 99 00	
		<b>Prefabricated buildings.</b>		<b>94.06</b>
		<b>- Of Wood:</b>		
5%	VALUE	- - - Greenhouses for cultivation purposes	94 06 10 10	
5%	VALUE	- - - Barns and cages for animal production	94 06 10 20	
5%	VALUE	- - - Warehouses	94 06 10 30	
5%	VALUE	- - - Residential or school buildings	94 06 10 40	
5%	VALUE	- - - Other	94 06 10 90	



DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		- Other :		
		- - - Of plastics :		
5%	VALUE	- - - - Greenhouses for cultivation purposes	94 06 90 11	
5%	VALUE	- - - - Barns and cages for animal production	94 06 90 12	
5%	VALUE	- - - - Warehouses	94 06 90 13	
5%	VALUE	- - - - Residential or school buildings	94 06 90 14	
5%	VALUE	- - - - Other	94 06 90 19	
		- - - Of iron :		
5%	VALUE	- - - - Greenhouses for cultivation purposes	94 06 90 21	
5%	VALUE	- - - - Barns and cages for animal production	94 06 90 22	
5%	VALUE	- - - - Warehouses	94 06 90 23	
5%	VALUE	- - - - Residential or school buildings	94 06 90 24	
5%	VALUE	- - - - Other	94 06 90 29	
		- - - Of aluminium :		
5%	VALUE	- - - - Greenhouses for cultivation purposes	94 06 90 31	
5%	VALUE	- - - - Barns and cages for animal production	94 06 90 32	
5%	VALUE	- - - - Warehouses	94 06 90 33	
5%	VALUE	- - - - Residential or school buildings	94 06 90 34	
5%	VALUE	- - - - Other	94 06 90 39	
		- - - Of fiberglass :		
5%	VALUE	- - - - Greenhouses for cultivation purposes	94 06 90 41	
5%	VALUE	- - - - Barns and cages for animal production	94 06 90 42	
5%	VALUE	- - - - Warehouses	94 06 90 43	
5%	VALUE	- - - - Residential or school buildings	94 06 90 44	
5%	VALUE	- - - - Other	94 06 90 49	
5%	VALUE	- - - Of other materials	94 06 90 90	

### Chapter 95

#### Toys, games and sports requisites; parts and accessories thereof

##### notes.

1.- This Chapter does not cover :

(a) Candles (heading No. 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;

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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(h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);

(ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;

(k) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(1) 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

(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 (heading 96.20)

(u) Racket strings, tents or other camping goods, or gloves, mittens or mitts (classified according to their constituent material); or

(v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4.- Subject to the provisions of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered

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 vision receiver, a monitor or other external screen or surface; or~~

~~(b) Video game machines having a self-contained video screen, whether or not portable. (subheading 9504.30)."~~

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
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This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Deleted</b>		<b>95.01</b>
		<b>Deleted</b>		<b>95.02</b>
		<b>Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.</b>		<b>95.03</b>
<b>5%</b>	<b>VALUE</b>	- - - Bicycles	<b>95 03 00 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Dolls	<b>95 03 00 20</b>	
<b>5%</b>	<b>VALUE</b>	- - - Balloons	<b>95 03 00 30</b>	
<b>5%</b>	<b>VALUE</b>	- - - Remote-controlled reduced-size models of aircraft	<b>95 03 00 40</b>	
<b>5%</b>	<b>VALUE</b>	- - - Other	<b>95 03 00 90</b>	
		<b>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.</b>		<b>95.04</b>
		<b>- Articles and accessories for billiards of all kinds :</b>		
<b>5%</b>	<b>VALUE</b>	- - - Billiards of all kinds	<b>95 04 20 10</b>	
<b>5%</b>	<b>VALUE</b>	- - - Accessories	<b>95 04 20 90</b>	
<b>5%</b>	<b>VALUE</b>	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payments, other than bowling alley equipment	<b>95 04 30 00</b>	
<b>5%</b>	<b>VALUE</b>	- Playing cards	<b>95 04 40 00</b>	
<b>5%</b>	<b>VALUE</b>	- Video game consoles and machines, other than those of subheading 9504.30	<b>95 04 50 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other	<b>95 04 90 00</b>	
		<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.</b>		<b>95.05</b>
<b>5%</b>	<b>VALUE</b>	- Articles for christmas festivities	<b>95 05 10 00</b>	
<b>5%</b>	<b>VALUE</b>	- Other	<b>95 05 90 00</b>	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.</b>		<b>95.06</b>
		<b>- Snow-skis and other snow-ski equipment :</b>		
5%	VALUE	- - skis	95 06 11 00	
5%	VALUE	- - Ski-fastenings (ski-bindings)	95 06 12 00	
5%	VALUE	- - Other	95 06 19 00	
		<b>- Water-skis, surf-boards, sailboards and other water-sport equipment :</b>		
5%	VALUE	- - Sailboards	95 06 21 00	
5%	VALUE	- - Other	95 06 29 00	
		<b>- Golf clubs and other golf equipment :</b>		
5%	VALUE	- - Clubs, complete	95 06 31 00	
5%	VALUE	- - Balls	95 06 32 00	
5%	VALUE	- - Other	95 06 39 00	
5%	VALUE	- Articles and equipment for table-tennis	95 06 40 00	
		<b>- Tennis, badminton or similar rackets, whether or not strung :</b>		
5%	VALUE	- - Lawn-tennis rackets, whether or not strung	95 06 51 00	
5%	VALUE	- - Other	95 06 59 00	
		<b>- Balls, other than golf balls and table-tennis balls :</b>		
5%	VALUE	- - Lawn-tennis balls	95 06 61 00	
5%	VALUE	- - Inflatable	95 06 62 00	
5%	VALUE	- - Other	95 06 69 00	
5%	VALUE	- Ice skates and roller skates, including skating boots with skates attached	95 06 70 00	
		<b>- Other :</b>		
5%	VALUE	- - Articles and equipment for general physical exercise gymnastics or athletics	95 06 91 00	
5%	VALUE	- - Other	95 06 99 00	
		<b>Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.</b>		<b>95.07</b>
5%	VALUE	- Fishing rods	95 07 10 00	
5%	VALUE	- Fish-hooks, whether or nut snelled	95 07 20 00	
5%	VALUE	- Fishing reels	95 07 30 00	
5%	VALUE	- Other	95 07 90 00	
		<b>Roundabouts, swings, shooting galleries and other faiground amusements; travelling circuses and travelling menageries ; travelling theatres.</b>		<b>95.08</b>
5%	VALUE	- Travelling circuses and travelling menageries	95 08 10 00	
		<b>- Other :</b>		
5%	VALUE	- - - Roundabouts, swings	95 08 90 10	
5%	VALUE	- - - Other	95 08 90 90	

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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## Chapter 96

### Miscellaneous manufactured articles

#### Notes.

1.- This Chapter does not cover :

- (a) Pencils for cosmetic or toilet uses (Chapter 33);
- (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- (c) Imitation jewellery (heading 71.17);
- (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
- (f) Articles of Chapter 90 (for example spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17) brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18);
- (g) Articles of Chapter 91 (for example, clock or watch cases);
- (h) Musical instruments or parts or accessories thereof (Chapter 92);
- (i) Articles of Chapter 93 (arms and parts thereof);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (toys, games, sports requisites); or
- (m) Works of art, collectors' pieces or antiques (Chapter 97).

2.- In heading 96.02 the expression " vegetable or mineral carving material " means :

- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dam);
- (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3.- In heading 96.03 the expression " prepared knots and tufts for broom or brush making " applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4.- Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural synthetic or reconstructed).

However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
		<b>Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).</b>		<b>96.01</b>
5%	VALUE	- Worked ivory and articles of ivory	96 01 10 00	
5%	VALUE	- Other	96 01 90 00	
		<b>Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.</b>		<b>96.02</b>
5%	VALUE	- - - Artificial honeycombs for beehives	96 02 00 10	
5%	VALUE	- - - Wax pearls	96 02 00 20	
5%	VALUE	- - - Articles made of preparations with a base of wax and unhardened gelatin, used for medical, surgical or pharmaceutical purposes	96 02 00 30	
5%	VALUE	- - - Articles of paraffin such as the containers for hydrofluoric acid	96 02 00 40	
5%	VALUE	- - - Articles for stearin	96 02 00 50	
5%	VALUE	- - - Other	96 02 00 90	
		<b>Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).</b>		<b>96.03</b>
5%	VALUE	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	96 03 10 00	
		<b>- 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 :</b>		
5%	VALUE	- - Tooth brushes, including dental-plate brushes	96 03 21 00	
		<b>- - Other :</b>		
5%	VALUE	- - - Shaving brushes	96 03 29 10	
5%	VALUE	- - - Hair brushes	96 03 29 20	
5%	VALUE	- - - Other	96 03 29 90	
5%	VALUE	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	96 03 30 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	96 03 40 00	
5%	VALUE	- Other brushes constituting parts of machines, appliances or vehicles	96 03 50 00	
		<b>- Other :</b>		
5%	VALUE	- - - Brushes of rubber or plastics, moulded in one piece, for bathroom cleaning, and brushes for domestic use	96 03 90 10	
5%	VALUE	- - - Brushes for cleaning clothes or shoes	96 03 90 20	
5%	VALUE	- - - Sweeping brushes for cleaning the roads, floors	96 03 90 30	
5%	VALUE	- - - Manual brushes of metal wires	96 03 90 40	
5%	VALUE	- - - Other	96 03 90 90	
5%	VALUE	<b>Hand sieves and hand riddles.</b>	96 04 00 00	96.04
5%	VALUE	<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning.</b>	96 05 00 00	96.05
		<b>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.</b>		96.06
5%	VALUE	- Press-fasteners, snap-fasteners and press-studs and parts therefor	96 06 10 00	
		<b>- Buttons :</b>		
5%	VALUE	- - Of plastics, not covered with textile material	96 06 21 00	
5%	VALUE	- - Of base metal, not covered with textile material	96 06 22 00	
5%	VALUE	- - Other	96 06 29 00	
5%	VALUE	- Button moulds and other parts of buttons; button blanks	96 06 30 00	
		<b>Slide fasteners and parts thereof.</b>		96.07
		<b>- Slide fasteners :</b>		
5%	VALUE	- - Fitted with chain scoops of base metal	96 07 11 00	
5%	VALUE	- - Other	96 07 19 00	
5%	VALUE	- Parts	96 07 20 00	
		<b>Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.</b>		96.08
5%	VALUE	- Ball point pens	96 08 10 00	
5%	VALUE	- Felt tipped and other porous-tipped pens and markers	96 08 20 00	
5%	VALUE	- Fountain pens, stylograph pens and other pens	96 08 30 00	
5%	VALUE	- Propelling or sliding pencils	96 08 40 00	
5%	VALUE	- Sets of articles from two or more of the foregoing subheadings	96 08 50 00	
5%	VALUE	- Refills for ball point pens, comprising the ball point and inkreservoir	96 08 60 00	
		<b>- Other :</b>		
5%	VALUE	- - Pen nibs and nib points	96 08 91 00	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - Other	96 08 99 00	
		<b>Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.</b>		96.09
5%	VALUE	- Pencils and crayons, with leads encased in a rigid sheath	96 09 10 00	
5%	VALUE	- Pencil leads, black or coloured	96 09 20 00	
		<b>- Other :</b>		
5%	VALUE	- - - Slate pencils	96 09 90 10	
5%	VALUE	- - - Drawing charcoals	96 09 90 20	
5%	VALUE	- - - Crayons	96 09 90 30	
5%	VALUE	- - - Writing and drawing chalks	96 09 90 40	
5%	VALUE	- - - Tailors chalks	96 09 90 50	
5%	VALUE	- - - Other	96 09 90 90	
		<b>Slates and boards, with writing or drawing surfaces, whether or not framed.</b>		96.10
5%	VALUE	- - - Slates and boards, with writing or drawing surfaces whether or not framed	96 10 00 10	
5%	VALUE	- - - Other	96 10 00 90	
5%	VALUE	<b>Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.</b>	96 11 00 00	96.11
		<b>Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.</b>		96.12
5%	VALUE	- Ribbons	96 12 10 00	
5%	VALUE	- Ink-pads	96 12 20 00	
		<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.</b>		96.13
5%	VALUE	- Pocket lighters, gas fuelled, non-refillable	96 13 10 00	
5%	VALUE	- Pocket lighters, gas fuelled, refillable	96 13 20 00	
5%	VALUE	- Other lighters	96 13 80 00	
5%	VALUE	- Parts	96 13 90 00	
		<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.</b>		96.14
5%	VALUE	- - - Smoking pipes (including pipe bowls)	96 14 00 10	
5%	VALUE	- - - Hubble-bubbles (narghila) and parts thereof	96 14 00 20	
5%	VALUE	- - - Other	96 14 00 90	
		<b>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.</b>		96.15



DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>- Combs, hair-slides and the like :</b>		
5%	VALUE	- - Of hard rubber or plastics	96 15 11 00	
5%	VALUE	- - Other	96 15 19 00	
5%	VALUE	- Other	96 15 90 00	
		<b>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.</b>		<b>96.16</b>
5%	VALUE	- Scent sprays and similar toilet sprays, and mounts and heads therefor	96 16 10 00	
5%	VALUE	- Powder-puffs and pads for the application of cosmetics or toilet preparations	96 16 20 00	
		<b>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner.</b>		<b>96.17</b>
5%	VALUE	- - - Vacuum flasks for tea or coffee	96 17 00 10	
5%	VALUE	- - - Other	96 17 00 90	
5%	VALUE	<b>Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.</b>	96 18 00 00	<b>96.18</b>
		<b>- Sanitary towels and tampons, napkins and napkin liners for babies and similar Sanitary articles :</b>		<b>96.19</b>
5%	VALUE	- - - Napkins for babies	96 19 00 10	
5%	VALUE	- - - Feminine pads	96 19 00 20	
5%	VALUE	- - - Napkins for patients and cripples	96 19 00 30	
5%	VALUE	- - - Thin pads of paper for absorption of patients' sections	96 19 00 40	
5%	VALUE	- - - Delivery set consisting of one or more articles of subheadings 48 18 40 10 to 48 18 40 90 and heading 48 18 50 00	96 19 00 50	
5%	VALUE	- - - Other	96 19 00 90	
		<b>Monopods, bipods, tripods and similar articles.</b>		<b>96.20</b>
5%	VALUE	- - - Tripods	96 20 00 10	
5%	VALUE	- - - Other	96 20 00 90	

## Section XXI

### WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

#### Chapter 97

#### Works of art, collectors' pieces and antiques

#### Notes.

I .- This Chapter does not cover :

(a) Unused postage or revenue stamps, postal stationery (stamped paper) and 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).

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
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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.

DUTY RATE	UNIT	DESCRIPTION	H.S CODE	HEADING NO
		<b>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.</b>		<b>97.01</b>
5%	VALUE	- Paintings, drawings and pastels	97 01 10 00	
5%	VALUE	- Other	97 01 90 00	
5%	VALUE	<b>Original engravings, prints and lithographs.</b>	97 02 00 00	<b>97.02</b>
5%	VALUE	<b>Original sculptures and statuary, in any material.</b>	97 03 00 00	<b>97.03</b>
5%	VALUE	<b>Postage or revenue stamps, stamp-postmarks, first day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.</b>	97 04 00 00	<b>97.04</b>
		<b>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.</b>		<b>97.05</b>
5%	VALUE	- - - Of ethnographic interest	97 05 00 10	
5%	VALUE	- - - Other	97 05 00 90	
		<b>Antiques of an age exceeding one hundred years.</b>		<b>97.06</b>
5%	VALUE	- - - Antique furniture and parts thereof	97 06 00 10	

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
5%	VALUE	- - - Articles of antique carpets	97 06 00 20	
5%	VALUE	- - - Articles of antique paintings and calligraphy	97 06 00 30	
5%	VALUE	- - - Other	97 06 00 90	

### Chapter 98

### Commodities special provisions

#### Notes.

I .- This Chapter cover :

(a)- The personal effects and household appliances used only on the basis of article 103/A of the "law" Uniform customs cooperation council of Arab Gulf states, according to the conditions and regulations applicable in each member state in the customs union for the gulf cooperation council of arab Gulf states.

(b)- Imports of the diplomatic corp, consulates, international organizations and the members of the diplomatic and concular corps accredited by the government, and according to the international conventions and laws and decisions window on condition of reciprocity on the basis of articles 99, 100 and 101 of the "law" Uniform Customs cooperation council of Arab Gulf states, according to the conditions and regulations applicable in each Member State in the customs union for the Gulf cooperation council of Arab Gulf states.

( c ) - Headings 98.01 and 98.02 apply, inter alia, to exports

DUTY RATE	UINT	DESCRIPTION	H.S CODE	HEADING NO
Free	VALUE	<b>The personal effects and used household appliances bruoght into the country by the nationals residing abroad or the foreigners coming for the first time for residence in the country.</b>	98 01 00 00	98.01
		<b>Imports of the diplomatic corp, consulates, international organizations and the members of the diplomatic and concular corps accredited by the government.</b>		98.02
Free	VALUE	- - - For embassies and consulates	98 02 00 10	
Free	VALUE	- - - For International organizations	98 02 00 20	