

**BRUNEI DARUSSALAM
TARIFF AND TRADE
CLASSIFICATION, 2017**

**ROYAL CUSTOMS AND EXCISE DEPARTMENT
MINISTRY OF FINANCE
BRUNEI DARUSSALAM**

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PREFACE

Commencing 1st April 2017, the new Brunei Darussalam Tariff and Trade Classification, 2017 (BDTTC) replaces the Brunei Darussalam Tariff and Trade Classification, 2012 (BDTTC) including its subsequent supplements and amendments. The new Brunei Darussalam Tariff and Trade Classification, 2017 incorporates the ASEAN Harmonized Tariff Nomenclature (AHTN), which is based on the 8-digit Harmonized Commodity Description and Coding System Nomenclature (HS) developed by the World Customs Organisation (WCO).

The ASEAN Harmonized Tariff Nomenclature was jointly developed by the ASEAN member countries to facilitate trade within ASEAN by having a common commodity classification system or nomenclature. The HS Codes in the AHTN are harmonized at the 8-digit level for use by all ASEAN member countries. Brunei system not only provides a major step forward in trade facilitation among ASEAN member countries through consistent, predictable and uniform interpretation in the classification of goods but also signify an important milestone in ASEAN regional economic co-operation.

In the Brunei Darussalam Tariff and Trade Classification 2017, Royal Customs and Excise Department has outlined amended Customs Import Duty and Excise Duty aimed to enhance competitiveness in the business climate especially in developing the private sector and national investment. It is also as commitment for Brunei Darussalam to fulfill the FTAs.

Should you have any enquiries in need of further clarification regarding the use of the Brunei Darussalam Trade Classification Customs and Excise Duties, 2017 please contact us at:

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GENERAL RULES FOR THE INTERPRETATION OF THE HARMONISED SYSTEM

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

1. The titles of Sections, Chapters and Sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description, shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein :
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter notes also apply, unless the context otherwise requires.

LIST OF UNITS OF QUANTITY

Description of Unit of Quantity	Abbreviation of Unit of Quantity
Kilogram	kg
Carat	carat
Metres	m
Square Metres	m ²
Cubic metres	m ³
Litres	l
1,000 kilowatthours	1,000 kWh
Pieces / units	u
Pairs	2u
Dozens	12u
Thousands of pieces / item	1,000u
Packs	u(jeu/pack)

ABBREVIATIONS AND SYMBOLS

AC	alternating current
ASTM	American Society for Testing Materials
Bq	becquerel
°X	degree(s) Celsius
cc	cubic centimetre(s)
cg	centigram(s)
cm	centimetre(s)
cm ²	square centimetre(s)
cm ³	cubic centimetre(s)
cN	centinewton(s)
DC	direct current
g	gram(s)
Hz	hertz
IR	infra-red
kcal	kilocalorie(s)
kg	kilogram(s)
kgf	kilogram force
kN	kilonewton(s)
kPa	kilopascals
kV	kilovolt(s)
kVA	kilovolt(s) - ampere(s)
kvar	kilovolt(s) - ampere(s) - reactive
kW	kilowatt(s)
l	litre(s)
m	metre(s)
m-	meta-
m ²	square metre(s)
μCi	microcurie
mm	millimetre
mN	millinewton(s)
Mpa	megapascal(s)
N	newton(s)
No.	Number
<i>o</i> -	ortho-
<i>p</i> -	para-
t	tonne(s)
UV	ultra-violet
V	volt(s)
vol.	volume
W	watt(s)
%	percent
x°	x degree(s)

LIST OF SECTION AND CHAPTER TITLES

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

- Section Notes.
- Chapter 1 Live animals.
- Chapter 2 Meat and edible meat offal.
- Chapter 3 Fish and crustaceans, molluscs and other aquatic invertebrates.
- Chapter 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
- Chapter 5 Products of animal origin, not elsewhere specified or included.

SECTION II

VEGETABLE PRODUCTS

- Section Note.
- Chapter 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
- Chapter 7 Edible vegetables and certain roots and tubers.
- Chapter 8 Edible fruit and nuts; peel of citrus fruit or melons.
- Chapter 9 Coffee, tea, maté and spices.
- Chapter 10 Cereals.
- Chapter 11 Products of the milling industry; malt; starches; inulin; wheat gluten.
- Chapter 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
- Chapter 13 Lac; gums, resins and other vegetable saps and extracts.
- Chapter 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included.

SECTION III

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

- Chapter 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.

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

Section Note.

- Chapter 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.
- Chapter 17 Sugars and sugar confectionery.
- Chapter 18 Cocoa and cocoa preparations.
- Chapter 19 Preparations of cereals, flour, starch or milk; pastrycooks' products.
- Chapter 20 Preparations of vegetables, fruit, nuts or other parts of plants.
- Chapter 21 Miscellaneous edible preparations.
- Chapter 22 Beverages, spirits and vinegar.
- Chapter 23 Residues and waste from the food industries; prepared animal fodder.
- Chapter 24 Tobacco and manufactured tobacco substitutes.

SECTION V
MINERAL PRODUCTS

- Chapter 25 Salt; sulphur; earths and stone; plastering materials, lime and cement.
- Chapter 26 Ores, slag and ash.
- Chapter 27 Minerals fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

SECTION VI
PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Section Notes.

- Chapter 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.
- Chapter 29 Organic chemicals.
- Chapter 30 Pharmaceutical products.
- Chapter 31 Fertilisers.
- Chapter 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.
- Chapter 33 Essential oils and resinoids; perfumery, cosmetics or toilet preparations.
- 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.
- Chapter 35 Albuminoidal substances; modified starches; glues; enzymes.
- Chapter 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.

- Chapter 37 Photographic or cinematographic goods.
Chapter 38 Miscellaneous chemical products.

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Section Notes.

- Chapter 39 Plastics and articles thereof.
Chapter 40 Rubber and articles thereof.

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.
Chapter 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).
Chapter 43 Furskins and artificial fur; manufacturers thereof.

SECTION IX

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

- Chapter 44 Wood and articles of wood; wood charcoal.
Chapter 45 Cork and articles of cork.
Chapter 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.

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.
Chapter 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard.
Chapter 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

SECTION XI
TEXTILES AND TEXTILE ARTICLES

- Section Notes.
- Chapter 50 Silk.
- Chapter 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric.
- Chapter 52 Cotton.
- Chapter 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
- Chapter 54 Man-made filaments; strips and the like of man-made textile materials.
- Chapter 55 Man-made staple fibres.
- Chapter 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.
- Chapter 57 Carpets and other textile floor coverings.
- Chapter 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.
- Chapter 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.
- Chapter 60 Knitted or crocheted fabrics.
- Chapter 61 Articles of apparel and clothing accessories, knitted or crocheted.
- Chapter 62 Articles of apparel and clothing accessories, not knitted or crocheted.
- Chapter 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags.

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

- Chapter 64 Footwear, gaiters and the like; parts of such articles.
- Chapter 65 Headgear and parts thereof.
- Chapter 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.
- Chapter 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.

SECTION XIII
ARTICLES OF STONE, PLASTER, CEMENT, ABESTOS, MICA OR
SIMILAR MATERIALS; CEREMIC PRODUCTS; GLASS AND
GLASSWARE

- Chapter 68 Articles of stone, plaster, cement, asbestos, mica or similar materials.
Chapter 69 Ceramic products.
Chapter 70 Glass and glassware.

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

SECTION XV
BASE METALS AND ARTICLES OF BASE METAL

- Section Notes.
- Chapter 72 Iron and steel.
Chapter 73 Articles of iron or steel.
Chapter 74 Copper and articles thereof.
Chapter 75 Nickel and articles thereof.
Chapter 76 Aluminium and articles thereof.
Chapter 77 *(Reserved for possible future use in the Harmonized System)*
Chapter 78 Lead and articles thereof.
Chapter 79 Zinc and articles thereof.
Chapter 80 Tin and articles thereof.
Chapter 81 Other base metals; cermets; articles thereof.
Chapter 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.
Chapter 83 Miscellaneous articles of base metal.

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

Section Notes.

- Chapter 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.
- 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.

SECTION XVII
VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT
EQUIPMENT

Section Notes.

- 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.
- Chapter 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.
- Chapter 88 Aircraft, spacecraft, and parts thereof.
- Chapter 89 Ships, boats and floating structures.

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.
- Chapter 91 Clocks and watches and parts thereof.
- Chapter 92 Musical instruments; parts and accessories of such articles.

SECTION XIX
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THERE OF

Chapter 93 Arms and ammunition; parts and accessories thereof.

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.

Chapter 95 Toys, games and sports requisites; parts and accessories thereof.

Chapter 96 Miscellaneous manufactured articles.

SECTION XXI
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97 Works of art, collectors' pieces and antiques.

Chapter 98 Postal packages and special transactions not classified according to kind

SECTION I
LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

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

Chapter 1
Live animals

Note.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
01.01		Live horses, asses, mules and hinnies.			
		- Horses :			
	0101.21.00.00	- - Pure-bred breeding animals	u	Nil	
	0101.29.00.00	- - Other	u	Nil	
	0101.30	- Asses :			
	0101.30.10.00	- - Pure-bred breeding animals	u	Nil	
	0101.30.90.00	- - Other	u	Nil	
	0101.90.00.00	- Other	u	Nil	
01.02		Live bovine animals.			
		- Cattle :			
	0102.21.00.00	- - Pure-bred breeding animals	u	Nil	
	0102.29	- - Other :			
		- - - Male cattle :			
	0102.29.11.00	- - - - Oxen	u	Nil	
	0102.29.19.00	- - - - Other	u	Nil	
	0102.29.90.00	- - - Other	u	Nil	
		- Buffalo :			
	0102.31.00.00	- - Pure-bred breeding animals	u	Nil	
	0102.39.00.00	- - Other	u	Nil	
0102.90	- Other :				
0102.90.10.00	- - Pure-bred breeding animals	u	Nil		
0102.90.90.00	- - Other	u	Nil		
01.03		Live swine.			
	0103.10.00.00	- Pure-bred breeding animals	u	Nil	
		- Other :			
	0103.91.00.00	- - Weighing less than 50 kg	u	Nil	
	0103.92.00.00	- - Weighing 50 kg or more	u	Nil	
01.04		Live sheep and goats.			
	0104.10	- Sheep :			
	0104.10.10.00	- - Pure-bred breeding animals	u	Nil	
	0104.10.90.00	- - Other	u	Nil	
	0104.20	- Goats :			
	0104.20.10.00	- - Pure-bred breeding animals	u	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
01.05	0104.20.90.00	-- Other	u	Nil	
		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.			
		- Weighing not more than 185 g :			
	0105.11	-- Fowls of the species <i>Gallus domesticus</i> :			
	0105.11.10.00	--- Breeding fowls	u	Nil	
	0105.11.90.00	--- Other	u	Nil	
	0105.12	-- Turkeys :			
	0105.12.10.00	--- Breeding turkeys	u	Nil	
	0105.12.90.00	--- Other	u	Nil	
	0105.13	-- Ducks :			
	0105.13.10.00	--- Breeding ducklings	u	Nil	
	0105.13.90.00	--- Other	u	Nil	
	0105.14	-- Geese :			
	0105.14.10.00	--- Breeding goslings	u	Nil	
	0105.14.90.00	--- Other	u	Nil	
	0105.15	-- Guinea fowls :			
	0105.15.10.00	--- Breeding guinea fowls	u	Nil	
	0105.15.90.00	--- Other	u	Nil	
		- Other :			
	0105.94	-- Fowls of the species <i>Gallus domesticus</i> :			
	0105.94.10.00	--- Breeding fowls, other than fighting cocks	u	Nil	
		--- Fighting cocks :			
	0105.94.41.00	---- Weighing not more than 2 kg	u	Nil	
	0105.94.49.00	---- Other	u	Nil	
		--- Other :			
	0105.94.91.00	---- Weighing not more than 2 kg	u	Nil	
	0105.94.99.00	---- Other	u	Nil	
	0105.99	-- Other :			
	0105.99.10.00	--- Breeding ducks	u	Nil	
	0105.99.20.00	--- Other ducks	u	Nil	
	0105.99.30.00	--- Breeding geese, turkeys and guinea fowls	u	Nil	
	0105.99.40.00	--- Other geese, turkeys and guinea fowls	u	Nil	
	01.06		Other live animals.		
		- Mammals :			
0106.11.00.00		-- Primates	u	Nil	
0106.12.00.00		-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	u	Nil	
0106.13.00.00		-- Camels and other camelids (<i>Camelidae</i>)	u	Nil	
0106.14.00.00		-- Rabbits and hares	u	Nil	
0106.19.00.00		-- Other	u	Nil	
0106.20.00.00		- Reptiles (including snakes and turtles)	u	Nil	
		- Birds :			
0106.31.00.00		-- Birds of prey	u	Nil	
0106.32.00.00		-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	Nil	
0106.33.00.00		-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)	u	Nil	
0106.39.00.00		-- Other	u	Nil	
		- Insects :			
0106.41.00.00		-- Bees	u	Nil	
0106.49.00.00		-- Other	u	Nil	
0106.90.00.00		- Other	u	Nil	

Chapter 2
Meat and edible meat offal

Note.

1. This Chapter does not cover :
- (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
 - (b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
 - (c) Animal fat, other than products of heading 02.09 (Chapter 15).

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
02.01	0201.10.00.00	Meat of bovine animals, fresh or chilled. - Carcasses and half-carcasses	kg	Nil	
	0201.20.00.00	- Other cuts with bone in	kg	Nil	
	0201.30.00.00	- Boneless	kg	Nil	
02.02	0202.10.00.00	Meat of bovine animals, frozen. - Carcasses and half-carcasses	kg	Nil	
	0202.20.00.00	- Other cuts with bone in	kg	Nil	
	0202.30.00.00	- Boneless	kg	Nil	
02.03		Meat of swine, fresh, chilled or frozen. - Fresh or chilled :			
	0203.11.00.00	- - Carcasses and half-carcasses	kg	Nil	
	0203.12.00.00	- - Hams, shoulders and cuts thereof, with bone in	kg	Nil	
	0203.19.00.00	- - Other	kg	Nil	
		- Frozen :			
	0203.21.00.00	- - Carcasses and half-carcasses	kg	Nil	
	0203.22.00.00	- - Hams, shoulders and cuts thereof, with bone in	kg	Nil	
0203.29.00.00	- - Other	kg	Nil		
02.04		Meat of sheep or goats, fresh, chilled or frozen.			
	0204.10.00.00	- Carcasses and half-carcasses of lamb, fresh or chilled - Other meat of sheep, fresh or chilled :	kg	Nil	
	0204.21.00.00	- - Carcasses and half-carcasses	kg	Nil	
	0204.22.00.00	- - Other cuts with bone in	kg	Nil	
	0204.23.00.00	- - Boneless	kg	Nil	
	0204.30.00.00	- Carcasses and half-carcasses of lamb, frozen - Other meat of sheep, frozen :	kg	Nil	
	0204.41.00.00	- - Carcasses and half-carcasses	kg	Nil	
	0204.42.00.00	- - Other cuts with bone in	kg	Nil	
	0204.43.00.00	- - Boneless	kg	Nil	
	0204.50.00.00	- Meat of goats	kg	Nil	
02.05	0205.00.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	kg	Nil	
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
	0206.10.00.00	- Of bovine animals, fresh or chilled - Of bovine animals, frozen :	kg	Nil	
	0206.21.00.00	- - Tongues	kg	Nil	
	0206.22.00.00	- - Livers	kg	Nil	
	0206.29.00.00	- - Other	kg	Nil	
	0206.30.00.00	- Of swine, fresh or chilled - Of swine, frozen :	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
02.07	0206.41.00.00	-- Livers	kg	Nil		
	0206.49.00.00	-- Other	kg	Nil		
	0206.80.00.00	- Other, fresh or chilled	kg	Nil		
	0206.90.00.00	- Other, frozen	kg	Nil		
			Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
			- Of fowls of the species <i>Gallus domesticus</i> :			
		0207.11.00.00	-- Not cut in pieces, fresh or chilled	kg	Nil	
		0207.12.00.00	-- Not cut in pieces, frozen	kg	Nil	
		0207.13.00.00	-- Cuts and offal, fresh or chilled	kg	Nil	
		0207.14	-- Cuts and offal, frozen :			
		0207.14.10.00	--- Wings	kg	Nil	
		0207.14.20.00	--- Thighs	kg	Nil	
		0207.14.30.00	--- Livers	kg	Nil	
			--- Other :			
		0207.14.91.00	---- Mechanically deboned or separated meat	kg	Nil	
		0207.14.99.00	---- Other	kg	Nil	
			- Of turkeys :			
		0207.24.00.00	-- Not cut in pieces, fresh or chilled	kg	Nil	
		0207.25.00.00	-- Not cut in pieces, frozen	kg	Nil	
		0207.26.00.00	-- Cuts and offal, fresh or chilled	kg	Nil	
		0207.27	-- Cuts and offal, frozen :			
		0207.27.10.00	--- Livers	kg	Nil	
			--- Other :			
		0207.27.91.00	---- Mechanically deboned or separated meat	kg	Nil	
		0207.27.99.00	---- Other	kg	Nil	
			- Of ducks :			
		0207.41.00.00	-- Not cut in pieces, fresh or chilled	kg	Nil	
		0207.42.00.00	-- Not cut in pieces, frozen	kg	Nil	
		0207.43.00.00	-- Fatty livers, fresh or chilled	kg	Nil	
		0207.44.00.00	-- Other, fresh or chilled	kg	Nil	
		0207.45.00.00	-- Other, frozen	kg	Nil	
			- Of geese :			
		0207.51.00.00	-- Not cut in pieces, fresh or chilled	kg	Nil	
		0207.52.00.00	-- Not cut in pieces, frozen	kg	Nil	
	0207.53.00.00	-- Fatty livers, fresh or chilled	kg	Nil		
	0207.54.00.00	-- Other, fresh or chilled	kg	Nil		
	0207.55.00.00	-- Other, frozen	kg	Nil		
	0207.60.00.00	- Of guinea fowls	kg	Nil		
02.08		Other meat and edible meat offal, fresh, chilled or frozen.				
		- Of rabbits or hares	kg	Nil		
		- Of primates	kg	Nil		
		0208.40	- 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) :			
		0208.40.10.00	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	kg	Nil	
		0208.40.90.00	-- Other	kg	Nil	
		0208.50.00.00	- Of reptiles (including snakes and turtles)	kg	Nil	
		0208.60.00.00	- Of camels and other camelids (<i>Camelidae</i>)	kg	Nil	
		0208.90	- Other :			
		0208.90.10.00	-- Frogs' legs	kg	Nil	
		0208.90.90.00	-- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
02.09	0209.10.00.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked. - Of pigs	kg	Nil	
	0209.90.00.00	- Other	kg	Nil	
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. - Meat of swine :			
	0210.11.00.00	- - Hams, shoulders and cuts thereof, with bone in	kg	Nil	
	0210.12.00.00	- - Bellies (streaky) and cuts thereof	kg	Nil	
	0210.19	- - Other :			
	0210.19.30.00	- - - Bacon or boneless hams	kg	Nil	
	0210.19.90.00	- - - Other	kg	Nil	
	0210.20.00.00	- Meat of bovine animals	kg	Nil	
		- Other, including edible flours and meals of meat or meat offal :			
	0210.91.00.00	- - Of primates	kg	Nil	
	0210.92	- - 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) :			
	0210.92.10.00	- - - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	kg	Nil	
	0210.92.90.00	- - - Other	kg	Nil	
	0210.93.00.00	- - Of reptiles (including snakes and turtles)	kg	Nil	
	0210.99	- - Other :			
	0210.99.10.00	- - - Freeze dried chicken dice	kg	Nil	
0210.99.20.00	- - - Dried pork skin	kg	Nil		
0210.99.90.00	- - - Other	kg	Nil		

Chapter 3
Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

1. This Chapter does not cover :
 - (a) Mammals of heading 01.06;
 - (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
 - (c) Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
 - (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).
2. In this Chapter the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
03.01		Live Fish			
	0301.11	- Ornamental fish :			
		- - Freshwater :			
		- - - Fry :			
	0301.11.11.00	- - - - Botia (<i>Chromobotia macracanthus</i>)	kg	Nil	
	0301.11.19.00	- - - - Other	kg	Nil	
		- - - Other :			
	0301.11.91.00	- - - - Koi carp (<i>Cyprinus carpio</i>)	kg	Nil	
	0301.11.92.00	- - - - Goldfish (<i>Carassius auratus</i>)	kg	Nil	
	0301.11.93.00	- - - - Siamese fighting fish (<i>Beta splendens</i>)	kg	Nil	
	0301.11.94.00	- - - - Oscars (<i>Astonotus ocellatus</i>)	kg	Nil	
	0301.11.95.00	- - - - Arowanas (<i>Scleropages formosus</i>)	kg	Nil	
	0301.11.96.00	- - - - Arowanas Jardini (<i>Scleropages jardini</i>)	kg	Nil	
	0301.11.99.00	- - - - Other	kg	Nil	
	0301.19	- - Other :			
	0301.19.10.00	- - - Fry	kg	Nil	
		- - - Other :			
	0301.19.91.00	- - - - Banggai cardinal fish (<i>Pterapogon kauderni</i>)	kg	Nil	
	0301.19.92.00	- - - - Napoleon wrasse (<i>Cheilinus undulatus</i>)	kg	Nil	
	0301.19.99.00	- - - - Other	kg	Nil	
		- Other live fish :			
	0301.91.00.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	Nil	
	0301.92.00.00	- - Eels (<i>Anguilla spp.</i>)	kg	Nil	
	0301.93	- - 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>) :			
	0301.93.10.00	- - - Breeding, other than fry	kg	Nil	
	0301.93.90.00	- - - Other	kg	Nil	
	0301.94.00.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg	Nil	
	0301.95.00.00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	Nil	
	0301.99	- - Other :			
		- - - Milkfish and Grouper, fry :			
	0301.99.11.00	- - - - Breeding	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	0301.99.19.00	- - - - Other	kg	Nil	
		- - - Other fish fry :			
	0301.99.21.00	- - - - Breeding	kg	Nil	
	0301.99.29.00	- - - - Other	kg	Nil	
		- - - Other, freshwater fish :			
	0301.99.41.00	- - - - Tilapias (<i>Oreochromis spp.</i>)	kg	Nil	
	0301.99.42.00	- - - - Other carp, for breeding	kg	Nil	
	0301.99.49.00	- - - - Other	kg	Nil	
		- - - Other, marine fish :			
	0301.99.51.00	- - - - Milkfish, breeding	kg	Nil	
	0301.99.52.00	- - - - Grouper	kg	Nil	
	0301.99.59.00	- - - - Other	kg	Nil	
	0301.99.90.00	- - - Other	kg	Nil	
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.			
		- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99 :			
	0302.11.00.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	Nil	
	0302.13.00.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	Nil	
	0302.14.00.00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	Nil	
	0302.19.00.00	- - Other	kg	Nil	
		- 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 :			
	0302.21.00.00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	Nil	
	0302.22.00.00	- - Plaice (<i>Pleuronectes platessa</i>)	kg	Nil	
	0302.23.00.00	- - Sole (<i>Solea spp.</i>)	kg	Nil	
	0302.24.00.00	- - Turbots (<i>Psetta maxima</i>)	kg	Nil	
	0302.29.00.00	- - Other	kg	Nil	
		- 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 :			
	0302.31.00.00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	Nil	
	0302.32.00.00	- - Yellowfin tunas (<i>Thunnus albacares</i>)	kg	Nil	
	0302.33.00.00	- - Skipjack or stripe-bellied bonito	kg	Nil	
	0302.34.00.00	- - Bigeye tunas (<i>Thunnus obesus</i>)	kg	Nil	
	0302.35.00.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg	Nil	
	0302.36.00.00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	Nil	
	0302.39.00.00	- - Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		- 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 :			
	0302.41.00.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	Nil	
	0302.42.00.00	- - Anchovies (<i>Engraulis spp.</i>)	kg	Nil	
	0302.43.00.00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg	Nil	
	0302.44.00.00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg	Nil	
	0302.45.00.00	- - Jack and horse mackerel (<i>Trachurus spp.</i>)	kg	Nil	
	0302.46.00.00	- - Cobia (<i>Rachycentron canadum</i>)	kg	Nil	
	0302.47.00.00	- - Swordfish (<i>Xiphias gladius</i>)	kg	Nil	
	0302.49.00.00	- - Other	kg	Nil	
		- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding edible fish offal of subheadings 0302.91 to 0302.99 :			
	0302.51.00.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Nil	
	0302.52.00.00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	kg	Nil	
	0302.53.00.00	- - Coalfish (<i>Pollachius virens</i>)	kg	Nil	
	0302.54.00.00	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg	Nil	
	0302.55.00.00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	kg	Nil	
	0302.56.00.00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg	Nil	
	0302.59.00.00	- - Other	kg	Nil	
		- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), 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>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99 :			
	0302.71.00.00	- - Tilapias (<i>Oreochromis spp.</i>)	kg	Nil	
	0302.72.	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>) :			
	0302.72.10.00	- - - Yellowtail catfish (<i>Pangasius pangasius</i>)	kg	Nil	
	0302.72.90.00	- - - Other	kg	Nil	
	0302.73.00.00	- - 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>)	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	0302.74.00.00	- - Eels (<i>Anguilla spp.</i>)	kg	Nil	
	0302.79.00.00	- - Other	kg	Nil	
		- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99 :			
	0302.81.00.00	- - Dogfish and other sharks	kg	Nil	
	0302.82.00.00	- - Rays and skates (<i>Rajidae</i>)	kg	Nil	
	0302.83.00.00	- - Toothfish (<i>Dissostichus spp.</i>)	kg	Nil	
	0302.84.00.00	- - Seabass (<i>Dicentrarchus spp.</i>)	kg	Nil	
	0302.85.00.00	- - Seabream (<i>Sparidae</i>)	kg	Nil	
	0302.89	- - Other :			
		- - - Marine fish :			
	0302.89.11.00	- - - - Grouper	kg	Nil	
	0302.89.12.00	- - - - Longfin mojarra (<i>Pentaprion longimanus</i>)	kg	Nil	
	0302.89.13.00	- - - - Bluntnose lizardfish (<i>Trachinocephalus myops</i>)	kg	Nil	
	0302.89.14.00	- - - - Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)	kg	Nil	
	0302.89.16.00	- - - - Torpedo scads (<i>Megalaspis cordyla</i>), spotted sicklefish (<i>Drepane punctata</i>) and great barracudas (<i>Sphyræna barracuda</i>)	kg	Nil	
	0302.89.17.00	- - - - Black pomfrets (<i>Parastromatus niger</i>)	kg	Nil	
	0302.89.18.00	- - - - Mangrove red snappers (<i>Lutjanus argentimaculatus</i>)	kg	Nil	
	0302.89.19.00	- - - - Other	kg	Nil	
		- - - Other :			
	0302.89.22.00	- - - - Swamp barb (<i>Puntius chola</i>)	kg	Nil	
	0302.89.26.00	- - - - Indian threadfins (<i>Polynemus indicus</i>) and silver grunts (<i>Pomadasys argenteus</i>)	kg	Nil	
	0302.89.27.00	- - - - Hilsa shad (<i>Tenualosa ilisha</i>)	kg	Nil	
	0302.89.28.00	- - - - Wallago (<i>Wallago attu</i>) and giant river-catfish (<i>Sperata seenghala</i>)	kg	Nil	
	0302.89.29.00	- - - - Other	kg	Nil	
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :			
	0302.91.00.00	- - Livers, roes and milt	kg	Nil	
	0302.92.00.00	- - Shark fins	kg	Nil	
	0302.99.00.00	- - Other	kg	Nil	
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.			
		- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99 :			
	0303.11.00.00	- - Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	kg	Nil	
	0303.12.00.00	- - Other Pacific salmon (<i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	Nil	
	0303.13.00.00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	Nil	
	0303.14.00.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	Nil	
	0303.19.00.00	- - Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), 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>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99 :			
	0303.23.00.00	- - Tilapias (<i>Oreochromis spp.</i>)	kg	Nil	
	0303.24.00.00	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	Nil	
	0303.25.00.00	- - 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>)	kg	Nil	
	0303.26.00.00	- - Eels (<i>Anguilla spp.</i>)	kg	Nil	
	0303.29.00.00	- - Other	kg	Nil	
		- 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 0303.91 to 0303.99 :			
	0303.31.00.00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	Nil	
	0303.32.00.00	- - Plaice (<i>Pleuronectes platessa</i>)	kg	Nil	
	0303.33.00.00	- - Sole (<i>Solea spp.</i>)	kg	Nil	
	0303.34.00.00	- - Turbots (<i>Psetta maxima</i>)	kg	Nil	
	0303.39.00.00	- - Other	kg	Nil	
		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99 :			
	0303.41.00.00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	Nil	
	0303.42.00.00	- - Yellowfin tunas (<i>Thunnus albacares</i>)	kg	Nil	
	0303.43.00.00	- - Skipjack or stripe-bellied bonito	kg	Nil	
	0303.44.00.00	- - Bigeye tunas (<i>Thunnus obesus</i>)	kg	Nil	
	0303.45	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>) :			
	0303.45.10.00	- - - Atlantic bluefin tunas (<i>Thunnus thynnus</i>)	kg	Nil	
	0303.45.90.00	- - - Pacific bluefin tunas (<i>Thunnus orientalis</i>)	kg	Nil	
	0303.46.00.00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	Nil	
	0303.49.00.00	- - Other	kg	Nil	
		- 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 0303.91 to 0303.99 :			
	0303.51.00.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	0303.53.00.00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg	Nil	
	0303.54	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>) :			
	0303.54.10.00	- - - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i>)	kg	Nil	
	0303.54.20.00	- - - Pacific mackerel (<i>Scomber japonicus</i>)	kg	Nil	
	0303.55.00.00	- - Jack and horse mackerel (<i>Trachurus spp.</i>)	kg	Nil	
	0303.56.00.00	- - Cobia (<i>Rachycentron canadum</i>)	kg	Nil	
	0303.57.00.00	- - Swordfish (<i>Xiphias gladius</i>)	kg	Nil	
	0303.59	- - Other :			
	0303.59.10.00	- - - Indian mackerels (<i>Rastrelliger kanagurta</i>); Island mackerels (<i>Rastrelliger faughni</i>)	kg	Nil	
	0303.59.20.00	- - - Silver pomfrets (<i>Pampus spp.</i>)	kg	Nil	
	0303.59.90.00	- - - Other - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding edible fish offal of subheadings 0303.91 to 0303.99 :	kg	Nil	
	0303.63.00.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Nil	
	0303.64.00.00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	kg	Nil	
	0303.65.00.00	- - Coalfish (<i>Pollachius virens</i>)	kg	Nil	
	0303.66.00.00	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg	Nil	
	0303.67.00.00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	kg	Nil	
	0303.68.00.00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg	Nil	
	0303.69.00.00	- - Other - Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99 :	kg	Nil	
	0303.81.00.00	- - Dogfish and other sharks	kg	Nil	
	0303.82.00.00	- - Rays and skates (<i>Rajidae</i>)	kg	Nil	
	0303.83.00.00	- - Toothfish (<i>Dissostichus spp.</i>)	kg	Nil	
	0303.84.00.00	- - Seabass (<i>Dicentrarchus spp.</i>)	kg	Nil	
	0303.89	- - Other :			
		- - - Marine fish :			
	0303.89.11.00	- - - - Grouper	kg	Nil	
	0303.89.12.00	- - - - Longfin mojarra (<i>Pentaprion longimanus</i>)	kg	Nil	
	0303.89.13.00	- - - - Bluntnose lizardfish (<i>Trachinocephalus myops</i>)	kg	Nil	
	0303.89.14.00	- - - - Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)	kg	Nil	
	0303.89.16.00	- - - - Torpedo scads (<i>Megalaspis cordyla</i>), spotted sicklefish (<i>Drepane punctata</i>) and great barracudas (<i>Sphyrnaena barracuda</i>)	kg	Nil	
	0303.89.17.00	- - - - Black pomfrets (<i>Parastromatus niger</i>)	kg	Nil	
	0303.89.18.00	- - - - Mangrove red snappers (<i>Lutjanus argentimaculatus</i>)	kg	Nil	
	0303.89.19.00	- - - - Other - - - - Other :	kg	Nil	
	0303.89.22.00	- - - - Swamp barb (<i>Puntius chola</i>)	kg	Nil	
	0303.89.26.00	- - - - Indian threadfins (<i>Polynemus indicus</i>) and silver grunts (<i>Pomadasyus argenteus</i>)	kg	Nil	
	0303.89.27.00	- - - - Hilsa shad (<i>Tenualosa ilisha</i>)	kg	Nil	
	0303.89.28.00	- - - - Wallago (<i>Wallago attu</i>) and giant river-catfish (<i>Sperata seenghala</i>)	kg	Nil	
	0303.89.29.00	- - - - Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
03.04		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :				
	0303.91.00.00	- - Livers, roes and milt	kg	Nil		
	0303.92.00.00	- - Shark fins	kg	Nil		
	0303.99.00.00	- - Other	kg	Nil		
		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.				
		- Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), 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>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) :				
	0304.31.00.00	- - Tilapias (<i>Oreochromis spp.</i>)	kg	Nil		
	0304.32.00.00	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	Nil		
	0304.33.00.00	- - Nile Perch (<i>Lates niloticus</i>)	kg	Nil		
	0304.39.00.00	- - Other	kg	Nil		
		- Fresh or chilled fillets of other fish :				
	0304.41.00.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	Nil		
	0304.42.00.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	Nil		
	0304.43.00.00	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg	Nil		
	0304.44.00.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	Nil		
	0304.45.00.00	- - Swordfish (<i>Xiphias gladius</i>)	kg	Nil		
	0304.46.00.00	- - Toothfish (<i>Dissostichus spp.</i>)	kg	Nil		
	0304.47.00.00	- - Dogfish and other sharks	kg	Nil		
	0304.48.00.00	- - Rays and skates (<i>Rajidae</i>)	kg	Nil		
	0304.49.00.00	- - Other	kg	Nil		
		- Other, fresh or chilled :				
	0304.51.00.00	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), 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>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	Nil		
	0304.52.00.00	- - Salmonidae	kg	Nil		
	0304.53.00.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	Nil		
	0304.54.00.00	- - Swordfish (<i>Xiphias gladius</i>)	kg	Nil		
	0304.55.00.00	- - Toothfish (<i>Dissostichus spp.</i>)	kg	Nil		
	0304.56.00.00	- - Dogfish and other sharks	kg	Nil		
	0304.57.00.00	- - Rays and skates (<i>Rajidae</i>)	kg	Nil		
	0304.59.00.00	- - Other	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		- Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), 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>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):			
	0304.61.00.00	- - Tilapias (<i>Oreochromis spp.</i>)	kg	Nil	
	0304.62.00.00	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	Nil	
	0304.63.00.00	- - Nile Perch (<i>Lates niloticus</i>)	kg	Nil	
	0304.69.00.00	- - Other	kg	Nil	
		- Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :			
	0304.71.00.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Nil	
	0304.72.00.00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	kg	Nil	
	0304.73.00.00	- - Coalfish (<i>Pollachius virens</i>)	kg	Nil	
	0304.74.00.00	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg	Nil	
	0304.75.00.00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	kg	Nil	
	0304.79.00.00	- - Other	kg	Nil	
		- Frozen fillets of other fish :			
	0304.81.00.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	Nil	
	0304.82.00.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	Nil	
	0304.83.00.00	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg	Nil	
	0304.84.00.00	- - Swordfish (<i>Xiphias gladius</i>)	kg	Nil	
	0304.85.00.00	- - Toothfish (<i>Dissostichus spp.</i>)	kg	Nil	
	0304.86.00.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	Nil	
	0304.87.00.00	- - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	kg	Nil	
	0304.88.00.00	- - Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	kg	Nil	
	0304.89.00.00	- - Other	kg	Nil	
		- Other, frozen :			
	0304.91.00.00	- - Swordfish (<i>Xiphias gladius</i>)	kg	Nil	
	0304.92.00.00	- - Toothfish (<i>Dissostichus spp.</i>)	kg	Nil	
	0304.93.00.00	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), 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>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	Nil	
	0304.94.00.00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	kg	Nil	
	0304.95.00.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)	kg	Nil	
	0304.96.00.00	- - Dogfish and other sharks	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
03.05	0304.97.00.00	- - Rays and skates (<i>Rajidae</i>)	kg	Nil	
	0304.99.00.00	- - Other	kg	Nil	
		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.			
	0305.10.00.00	- Flours, meals and pellets of fish, fit for human consumption	kg	Nil	
	0305.20	- Livers, roes and milt of fish, dried, smoked, salted or in brine :			
	0305.20.10.00	- - Of freshwater fish, dried, salted or in brine	kg	Nil	
	0305.20.90.00	- - Other	kg	Nil	
	0305.31.00.00	- Fish fillets, dried, salted or in brine, but not smoked : - - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), 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>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	Nil	
	0305.32.00.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	Nil	
	0305.39	- - Other :			
	0305.39.10.00	- - - Freshwater garfish (<i>Xenentodon cancila</i>), yellowstriped goatfish (<i>Upeneus vittatus</i>) and long-rakered trevally (<i>Ulua mentalis</i>)	kg	Nil	
	0305.39.20.00	- - - Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and Bigeye croakers (<i>Pennahia anea</i>)	kg	Nil	
		- - - Other :			
	0305.39.91.00	- - - - Of freshwater fish	kg	Nil	
	0305.39.92.00	- - - - Of marine fish	kg	Nil	
	0305.39.99.00	- - - - Other	kg	Nil	
	0305.41.00.00	- Smoked fish, including fillets, other than edible fish offal : - - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</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>)	kg	Nil	
	0305.42.00.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	Nil	
	0305.43.00.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	Nil	
	0305.44.00.00	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), 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>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	Nil	
0305.49.00.00	- - Other	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	0305.51.00.00	- Dried fish, other than edible fish offal, whether or not salted but not smoked : - - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Nil	
	0305.52.00.00	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), 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>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	Nil	
	0305.53.00.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Nil	
	0305.54.00.00	- - 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>)	kg	Nil	
	0305.59	- - Other :			
	0305.59.21.00	- - - Marine fish :			
	0305.59.21.00	- - - - Anchovies (<i>Stolephorus spp.</i> , <i>Coilia spp.</i> , <i>Setipinna spp.</i> , <i>Lycotrissa spp.</i> and <i>Thryssa spp.</i> , <i>Encrasicholina spp.</i>)	kg	Nil	
	0305.59.29.00	- - - - Other	kg	Nil	
	0305.59.90.00	- - - Other	kg	Nil	
	0305.61.00.00	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :			
	0305.61.00.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	Nil	
	0305.62.00.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Nil	
	0305.63.00.00	- - Anchovies (<i>Engraulis spp.</i>)	kg	Nil	
	0305.64.00.00	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), 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>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	Nil	
	0305.69	- - Other :			
	0305.69.10.00	- - - Marine fish	kg	Nil	
	0305.69.90.00	- - - Other	kg	Nil	
	0305.71.00.00	- Fish fins, heads, tails, maws and other edible fish offal :			
	0305.71.00.00	- - Shark fins	kg	Nil	
	0305.72	- - Fish heads, tails and maws :			
	0305.72.11.00	- - - Fish maws :			
	0305.72.11.00	- - - - Of cod	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
03.06	0305.72.19.00	---- Other	kg	Nil		
		--- Other :				
	0305.72.91.00	---- Of cod	kg	Nil		
	0305.72.99.00	---- Other	kg	Nil		
	0305.79	-- Other :				
	0305.79.10.00	--- Of cod	kg	Nil		
	0305.79.90.00	--- Other	kg	Nil		
		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.				
		- Frozen :				
	0306.11	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>) :				
	0306.11.10.00	--- Smoked	kg	Nil		
	0306.11.90.00	--- Other	kg	Nil		
	0306.12	-- Lobsters (<i>Homarus spp.</i>) :				
	0306.12.10.00	--- Smoked	kg	Nil		
	0306.12.90.00	--- Other	kg	Nil		
	0306.14	-- Crabs :				
	0306.14.10.00	--- Soft shell crabs	kg	Nil		
	0306.14.90.00	--- Other	kg	Nil		
	0306.15.00.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	kg	Nil		
	0306.16.00.00	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	kg	Nil		
	0306.17	-- Other shrimps and prawns :				
		--- Giant tiger prawns (<i>Penaeus monodon</i>) :				
	0306.17.11.00	---- Headless	kg	Nil		
	0306.17.19.00	---- Other	kg	Nil		
		--- Whiteleg shrimps (<i>Litopenaeus vannamei</i>) :				
	0306.17.21.00	---- Headless, with tail	kg	Nil		
	0306.17.22.00	---- Headless, without tail	kg	Nil		
	0306.17.29.00	---- Other	kg	Nil		
	0306.17.30.00	--- Giant river prawns (<i>Macrobrachium rosenbergii</i>)	kg	Nil		
	0306.17.90.00	--- Other	kg	Nil		
	0306.19.00.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	Nil		
		- Live, fresh or chilled :				
	0306.31	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>) :				
	0306.31.10.00	--- Breeding	kg	Nil		
	0306.31.20.00	--- Other, live	kg	Nil		
	0306.31.30.00	--- Fresh or chilled	kg	Nil		
	0306.32	-- Lobsters (<i>Homarus spp.</i>) :				
	0306.32.10.00	--- Breeding	kg	Nil		
	0306.32.20.00	--- Other, live	kg	Nil		
	0306.32.30.00	--- Fresh or chilled	kg	Nil		
0306.33.00.00	-- Crabs	kg	Nil			
0306.34.00.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	kg	Nil			
0306.35	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>) :					
0306.35.10.00	--- Breeding	kg	Nil			
0306.35.20.00	--- Other, live	kg	Nil			
0306.35.30.00	--- Fresh or chilled	kg	Nil			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	0306.36	-- Other shrimps and prawns :			
		--- Breeding :			
	0306.36.11.00	---- Giant tiger prawns (<i>Penaeus monodon</i>)	kg	Nil	
	0306.36.12.00	---- Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	kg	Nil	
	0306.36.13.00	---- Giant river prawns (<i>Macrobrachium rosenbergii</i>)	kg	Nil	
	0306.36.19.00	---- Other	kg	Nil	
		--- Other, live :			
	0306.36.21.00	---- Giant tiger prawns (<i>Penaeus monodon</i>)	kg	Nil	
	0306.36.22.00	---- Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	kg	Nil	
	0306.36.23.00	---- Giant river prawns (<i>Macrobrachium rosenbergii</i>)	kg	Nil	
	0306.36.29.00	---- Other	kg	Nil	
		--- Fresh or chilled :			
	0306.36.31.00	---- Giant tiger prawns (<i>Penaeus monodon</i>)	kg	Nil	
	0306.36.32.00	---- Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	kg	Nil	
	0306.36.33.00	---- Giant river prawns (<i>Macrobrachium rosenbergii</i>)	kg	Nil	
	0306.36.39.00	---- Other	kg	Nil	
	0306.39	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption :			
	0306.39.10.00	--- Live	kg	Nil	
	0306.39.20.00	--- Fresh or chilled	kg	Nil	
	0306.39.30.00	--- Flours, meals and pellets	kg	Nil	
		- Other :			
	0306.91	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>) :			
		--- In airtight containers for retail sale :			
	0306.91.21.00	---- Smoked	kg	Nil	
	0306.91.29.00	---- Other	kg	Nil	
		--- Other :			
	0306.91.31.00	---- Smoked	kg	Nil	
	0306.91.39.00	---- Other	kg	Nil	
	0306.92	-- Lobsters (<i>Homarus spp.</i>) :			
		--- In airtight containers for retail sale :			
	0306.92.21.00	---- Smoked	kg	Nil	
	0306.92.29.00	---- Other	kg	Nil	
		--- Other :			
	0306.92.31.00	---- Smoked	kg	Nil	
	0306.92.39.00	---- Other	kg	Nil	
	0306.93	-- Crabs :			
		--- In airtight containers for retail sale :			
	0306.93.21.00	---- Smoked	kg	Nil	
	0306.93.29.00	---- Other	kg	Nil	
	0306.93.30.00	--- Other	kg	Nil	
	0306.94	-- Norway lobsters (<i>Nephrops norvegicus</i>) :			
		--- In airtight containers for retail sale :			
	0306.94.21.00	---- Smoked	kg	Nil	
	0306.94.29.00	---- Other	kg	Nil	
		--- Other :			
	0306.94.31.00	---- Smoked	kg	Nil	
	0306.94.39.00	---- Other	kg	Nil	
	0306.95	-- Shrimps and prawns :			
		--- In airtight containers for retail sale :			
	0306.95.21.00	---- In shell, cooked by steaming or boiling in water	kg	Nil	
	0306.95.29.00	---- Other	kg	Nil	
	0306.95.30.00	--- Other	kg	Nil	
	0306.99	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption :			
		--- In airtight containers for retail sale :			
	0306.99.21.00	---- Smoked	kg	Nil	
	0306.99.29.00	---- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
03.07	0306.99.31.00	--- Other :				
		---- Smoked	kg	Nil		
	0306.99.39.00	---- Other	kg	Nil		
		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.				
		- Oysters :				
	0307.11	-- Live, fresh or chilled :				
	0307.11.10.00	--- Live	kg	Nil		
	0307.11.20.00	--- Fresh or chilled	kg	Nil		
	0307.12.00.00	-- Frozen	kg	Nil		
	0307.19	-- Other :				
	0307.19.20.00	--- Dried, salted or in brine	kg	Nil		
	0307.19.30.00	--- Smoked	kg	Nil		
		- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :				
	0307.21	-- Live, fresh or chilled :				
	0307.21.10.00	--- Live	kg	Nil		
	0307.21.20.00	--- Fresh or chilled	kg	Nil		
	0307.22.00.00	-- Frozen	kg	Nil		
	0307.29	-- Other :				
	0307.29.30.00	--- Dried, salted or in brine	kg	Nil		
	0307.29.40.00	--- Smoked	kg	Nil		
		- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>) :				
	0307.31	-- Live, fresh or chilled :				
	0307.31.10.00	--- Live	kg	Nil		
	0307.31.20.00	--- Fresh or chilled	kg	Nil		
	0307.32.00.00	-- Frozen	kg	Nil		
	0307.39	-- Other :				
	0307.39.30.00	--- Dried, salted or in brine	kg	Nil		
	0307.39.40.00	--- Smoked	kg	Nil		
		- Cuttle fish and squid :				
	0307.42	-- Live, fresh or chilled :				
		--- Live :				
	0307.42.11.00	---- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiolo spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>)	kg	Nil		
	0307.42.19.00	---- Other	kg	Nil		
		--- Fresh or chilled :				
0307.42.21.00	---- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiolo spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>)	kg	Nil			
0307.42.29.00	---- Other	kg	Nil			
0307.43	-- Frozen :					
0307.43.10.00	--- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiolo spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligospp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>)	kg	Nil			
0307.43.90.00	--- Other	kg	Nil			
0307.49	-- Other :					
	--- Dried, salted or in brine :					
0307.49.21.00	---- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiolo spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligospp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>)	kg	Nil			
0307.49.29.00	---- Other	kg	Nil			
0307.49.30.00	--- Smoked	kg	Nil			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	0307.51	- Octopus (<i>Octopus spp.</i>) :			
		- - Live, fresh or chilled :			
	0307.51.10.00	- - - Live	kg	Nil	
	0307.51.20.00	- - - Fresh or chilled	kg	Nil	
	0307.52.00.00	- - Frozen	kg	Nil	
	0307.59	- - Other :			
	0307.59.20.00	- - - Dried, salted or in brine	kg	Nil	
	0307.59.30.00	- - - Smoked	kg	Nil	
	0307.60	- Snails, other than sea snails :			
	0307.60.10.00	- - Live	kg	Nil	
	0307.60.20.00	- - Fresh, chilled or frozen	kg	Nil	
	0307.60.40.00	- - Dried, salted or in brine	kg	Nil	
	0307.60.50.00	- - Smoked	kg	Nil	
		- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arcticidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Macridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>) :			
	0307.71	- - Live, fresh or chilled :			
	0307.71.10.00	- - - Live	kg	Nil	
	0307.71.20.00	- - - Fresh or chilled	kg	Nil	
	0307.72.00.00	- - Frozen	kg	Nil	
	0307.79	- - Other :			
	0307.79.30.00	- - - Dried, salted or in brine	kg	Nil	
	0307.79.40.00	- - - Smoked	kg	Nil	
		- Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>) :			
	0307.81	- - Live, fresh or chilled abalone (<i>Haliotis spp.</i>) :			
	0307.81.10.00	- - - Live	kg	Nil	
	0307.81.20.00	- - - Fresh or chilled	kg	Nil	
	0307.82	- - Live, fresh or chilled stromboid conchs (<i>Strombus spp.</i>):			
	0307.82.10.00	- - - Live	kg	Nil	
	0307.82.20.00	- - - Fresh or chilled	kg	Nil	
	0307.83.00.00	- - Frozen abalone (<i>Haliotis spp.</i>)	kg	Nil	
	0307.84.00.00	- - Frozen stromboid conchs (<i>Strombus spp.</i>)	kg	Nil	
	0307.87	- - Other abalone (<i>Haliotis spp.</i>) :			
	0307.87.10.00	- - - Dried, salted or in brine	kg	Nil	
	0307.87.20.00	- - - Smoked	kg	Nil	
	0307.88	- - Other stromboid conchs (<i>Strombus spp.</i>) :			
	0307.88.10.00	- - - Dried, salted or in brine	kg	Nil	
	0307.88.20.00	- - - Smoked	kg	Nil	
		- Other, including flours, meals and pellets, fit for human consumption :			
	0307.91	- - Live, fresh or chilled :			
	0307.91.10.00	- - - Live	kg	Nil	
	0307.91.20.00	- - - Fresh or chilled	kg	Nil	
	0307.92.00.00	- - Frozen	kg	Nil	
	0307.99	- - Other :			
	0307.99.30.00	- - - Dried, salted or in brine	kg	Nil	
	0307.99.40.00	- - - Smoked	kg	Nil	
	0307.99.50.00	- - - Flours, meals and pellets of molluscs	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
03.08		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.			
		- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>) :			
	0308.11	- - Live, fresh or chilled :			
	0308.11.10.00	- - - Live	kg	Nil	
	0308.11.20.00	- - - Fresh or chilled	kg	Nil	
	0308.12.00.00	- - Frozen	kg	Nil	
	0308.19	- - Other :			
	0308.19.20.00	- - - Dried, salted or in brine	kg	Nil	
	0308.19.30.00	- - - Smoked	kg	Nil	
		- Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>) :			
	0308.21	- - Live, fresh or chilled :			
	0308.21.10.00	- - - Live	kg	Nil	
	0308.21.20.00	- - - Fresh or chilled	kg	Nil	
	0308.22.00.00	- - Frozen	kg	Nil	
	0308.29	- - Other :			
	0308.29.20.00	- - - Dried, salted or in brine	kg	Nil	
	0308.29.30.00	- - - Smoked	kg	Nil	
	0308.30	- Jellyfish (<i>Rhopilema spp.</i>) :			
	0308.30.10.00	- - Live	kg	Nil	
	0308.30.20.00	- - Fresh or chilled	kg	Nil	
	0308.30.30.00	- - Frozen	kg	Nil	
	0308.30.40.00	- - Dried, salted or in brine	kg	Nil	
	0308.30.50.00	- - Smoked	kg	Nil	
	0308.90	- Other :			
	0308.90.10.00	- - Live	kg	Nil	
	0308.90.20.00	- - Fresh or chilled	kg	Nil	
	0308.90.30.00	- - Frozen	kg	Nil	
	0308.90.40.00	- - Dried, salted or in brine	kg	Nil	
	0308.90.50.00	- - Smoked	kg	Nil	
	0308.90.90.00	- - Other	kg	Nil	

Chapter 4
Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

Notes.

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

Subheading Notes.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
	0401.10	- Of a fat content, by weight, not exceeding 1 % :			
	0401.10.10.00	- - In liquid form	kg	Nil	
	0401.10.90.00	- - Other	kg	Nil	
	0401.20	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 % :			
	0401.20.10.00	- - In liquid form	kg	Nil	
	0401.20.90.00	- - Other	kg	Nil	
	0401.40	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 % :			
	0401.40.10.00	- - Milk in liquid form	kg	Nil	
	0401.40.20.00	- - Milk in frozen form	kg	Nil	
	0401.40.90.00	- - Other	kg	Nil	
	0401.50	- Of a fat content, by weight, exceeding 10 % :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
04.02	0401.50.10.00	-- In liquid form	kg	Nil	
	0401.50.90.00	-- Other	kg	Nil	
		Milk and cream, concentrated or containing added sugar or other sweetening matter.			
	0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 % :			
		-- Not containing added sugar or other sweetening matter :			
	0402.10.41.00	--- In containers of a net weight of 20 kg or more	kg	Nil	
	0402.10.42.00	--- In containers of a net weight of 2 kg or less	kg	Nil	
	0402.10.49.00	--- Other	kg	Nil	
		-- Other :			
	0402.10.91.00	--- In containers of a net weight of 20 kg or more	kg	Nil	
	0402.10.92.00	--- In containers of a net weight of 2 kg or less	kg	Nil	
	0402.10.99.00	--- Other	kg	Nil	
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 % :			
	0402.21	-- Not containing added sugar or other sweetening matter :			
	0402.21.20.00	--- In containers of a net weight of 20 kg or more	kg	Nil	
	0402.21.30.00	--- In containers of a net weight of 2 kg or less	kg	Nil	
	0402.21.90.00	--- Other	kg	Nil	
	0402.29	-- Other :			
	0402.29.20.00	--- In containers of a net weight of 20 kg or more	kg	Nil	
	0402.29.30.00	--- In containers of a net weight of 2 kg or less	kg	Nil	
0402.29.90.00	--- Other	kg	Nil		
	- Other :				
0402.91.00.00	-- Not containing added sugar or other sweetening matter	kg	Nil		
0402.99.00.00	-- Other	kg	Nil		
04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
	0403.10	- Yogurt :			
		-- In liquid form, whether or not condensed :			
	0403.10.21.00	--- Flavoured or containing added fruits (including pulp and jams), nuts or cocoa	kg	Nil	
	0403.10.29.00	--- Other	kg	Nil	
		-- Other :			
	0403.10.91.00	--- Flavoured or containing added fruits (including pulp and jams), nuts or cocoa	kg	Nil	
	0403.10.99.00	--- Other	kg	Nil	
	0403.90	- Other :			
	0403.90.10.00	-- Buttermilk	kg	Nil	
0403.90.90.00	-- Other	kg	Nil		
04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter :			
	0404.10.10.00	-- In powder form	kg	Nil	
	0404.10.90.00	-- Other	kg	Nil	
	0404.90.00.00	- Other	kg	Nil	
04.05		Butter and other fats and oils derived from milk; dairy spreads.			
	0405.10.00.00	- Butter	kg	Nil	
	0405.20.00.00	- Dairy spreads	kg	Nil	
	0405.90	- Other :			
	0405.90.10.00	-- Anhydrous butterfat	kg	Nil	
	0405.90.20.00	-- Butteroil	kg	Nil	
	0405.90.30.00	-- Ghee	kg	Nil	
	0405.90.90.00	-- Other	kg	Nil	
04.06		Cheese and curd.			
	0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd :			
	0406.10.10.00	-- Fresh (unripened or uncured) cheese, including whey cheese	kg	Nil	
	0406.10.20.00	-- Curd	kg	Nil	
	0406.20	- Grated or powdered cheese, of all kinds :			
	0406.20.10.00	-- In packages of a gross weight exceeding 20 kg	kg	Nil	
	0406.20.90.00	-- Other	kg	Nil	
	0406.30.00.00	- Processed cheese, not grated or powdered	kg	Nil	
	0406.40.00.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	kg	Nil	
	0406.90.00.00	- Other cheese	kg	Nil	
04.07		Birds' eggs, in shell, fresh, preserved or cooked.			
		- Fertilised eggs for incubation :			
	0407.11	-- Of fowls of the species <i>Gallus domesticus</i> :			
	0407.11.10.00	--- For breeding	kg	Nil	
	0407.11.90.00	--- Other	kg	Nil	
	0407.19	-- Other :			
		--- Of ducks :			
	0407.19.11.00	---- For breeding	kg	Nil	
	0407.19.19.00	---- Other	kg	Nil	
		--- Other :			
	0407.19.91.00	---- For breeding	kg	Nil	
	0407.19.99.00	---- Other	kg	Nil	
		- Other fresh eggs :			
	0407.21.00.00	-- Of fowls of the species <i>Gallus domesticus</i>	kg	Nil	
	0407.29	-- Other :			
	0407.29.10.00	--- Of ducks	kg	Nil	
	0407.29.90.00	--- Other	kg	Nil	
	0407.90	- Other :			
	0407.90.10.00	-- Of fowls of the species <i>Gallus domesticus</i>	kg	Nil	
	0407.90.20.00	-- Of ducks	kg	Nil	
	0407.90.90.00	-- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
04.08		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.			
		- Egg yolks :			
	0408.11.00.00	-- Dried	kg	Nil	
	0408.19.00.00	-- Other	kg	Nil	
		- Other :			
	0408.91.00.00	-- Dried	kg	Nil	
	0408.99.00.00	-- Other	kg	Nil	
04.09	0409.00.00.00	Natural honey.	kg	Nil	
04.10		Edible products of animal origin, not elsewhere specified or included.			
	0410.00.10.00	- Birds' nests	kg	Nil	
	0410.00.90.00	- Other	kg	Nil	

Chapter 5
Products of animal origin, not elsewhere specified or included

Notes.

1. This Chapter does not cover :
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, *inter alia*, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
05.01	0501.00.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	kg	Nil	
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.			
	0502.10.00.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	kg	Nil	
	0502.90.00.00	- Other	kg	Nil	
05.04	0504.00.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	kg	Nil	
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.			
	0505.10	- Feathers of a kind used for stuffing; down :			
	0505.10.10.00	- - Duck feathers	kg	Nil	
	0505.10.90.00	- - Other	kg	Nil	
	0505.90	- Other :			
	0505.90.10.00	- - Duck feathers	kg	Nil	
	0505.90.90.00	- - Other	kg	Nil	
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.			
	0506.10.00.00	- Ossein and bones treated with acid	kg	Nil	
	0506.90.00.00	- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
05.07		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.			
	0507.10.00.00	- Ivory; ivory powder and waste	kg	Nil	
	0507.90	- Other :			
	0507.90.20.00	-- Tortoise-shell	kg	Nil	
	0507.90.90.00	-- Other	kg	Nil	
05.08		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.			
	0508.00.20.00	- Shells of molluscs, crustaceans or echinoderms	kg	Nil	
	0508.00.90.00	- Other	kg	Nil	
05.10	0510.00.00.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	kg	Nil	
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
	0511.10.00.00	- Bovine semen	kg	Nil	
		- Other :			
	0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 :			
	0511.91.10.00	--- Roes and milt	kg	Nil	
	0511.91.20.00	--- Artemia egg (Brine shrimp egg)	kg	Nil	
	0511.91.30.00	--- Fish Skin	kg	Nil	
	0511.91.90.00	--- Other	kg	Nil	
	0511.99	-- Other :			
	0511.99.10.00	--- Domestic animal semen	kg	Nil	
	0511.99.20.00	--- Silk worm eggs	kg	Nil	
0511.99.30.00	--- Natural sponges	kg	Nil		
0511.99.90.00	--- Other	kg	Nil		

**SECTION II
VEGETABLE PRODUCTS**

Note.

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

Chapter 6

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

Notes.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.			
	0601.10.00.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	u	Nil	
	0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots :			
	0601.20.10.00	- - Chicory plants	u	Nil	
	0601.20.20.00	- - Chicory roots	u	Nil	
	0601.20.90.00	- - Other	u	Nil	
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.			
	0602.10	- Unrooted cuttings and slips :			
	0602.10.10.00	- - Of orchids	u	Nil	
	0602.10.20.00	- - Of rubber trees	u	Nil	
	0602.10.90.00	- - Other	u	Nil	
	0602.20.00.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	u	Nil	
	0602.30.00.00	- Rhododendrons and azaleas, grafted or not	u	Nil	
	0602.40.00.00	- Roses, grafted or not	u	Nil	
	0602.90	- Other :			
	0602.90.10.00	- - Rooted orchid cuttings and slips	kg	Nil	
	0602.90.20.00	- - Orchid seedlings	kg	Nil	
	0602.90.40.00	- - Budded stumps of the genus <i>Hevea</i>	kg	Nil	
	0602.90.50.00	- - Seedlings of the genus <i>Hevea</i>	kg	Nil	
	0602.90.60.00	- - Budwood of the genus <i>Hevea</i>	kg	Nil	
0602.90.90.00	- - Other	kg	Nil		
06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
		- Fresh :			
	0603.11.00.00	- - Roses	kg	Nil	
	0603.12.00.00	- - Carnations	kg	Nil	
0603.13.00.00	- - Orchids	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
06.04	0603.14.00.00	- - Chrysanthemums	kg	Nil		
	0603.15.00.00	- - Lilies (<i>Lilium spp.</i>)	kg	Nil		
	0603.19.00.00	- - Other	kg	Nil		
	0603.90.00.00	- Other	kg	Nil		
		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.				
	0604.20	- Fresh :				
	0604.20.10.00	- - Mosses and lichens	kg	Nil		
	0604.20.90.00	- - Other	kg	Nil		
	0604.90	- Other :				
	0604.90.10.00	- - Mosses and lichens	kg	Nil		
	0604.90.90.00	- - Other	kg	Nil		

Chapter 7
Edible vegetables and certain roots and tubers

Notes.

1. This Chapter does not cover forage products of heading 12.14.
2. In headings 07.09, 07.10, 07.11 and 07.12 the word “vegetables” includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than :
 - (a) dried leguminous vegetables, shelled (heading 07.13);
 - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
07.01		Potatoes, fresh or chilled.			
	0701.10.00.00	- Seed	kg	Nil	
	0701.90	- Other :			
	0701.90.10.00	- - Chipping potatoes	kg	Nil	
	0701.90.90.00	- - Other	kg	Nil	
07.02	0702.00.00.00	Tomatoes, fresh or chilled.	kg	Nil	
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
	0703.10	- Onions and shallots :			
		- - Onions :			
	0703.10.11.00	- - - Bulbs for propagation	kg	Nil	
	0703.10.19.00	- - - Other	kg	Nil	
		- - Shallots :			
	0703.10.21.00	- - - Bulbs for propagation	kg	Nil	
	0703.10.29.00	- - - Other	kg	Nil	
	0703.20	- Garlic :			
	0703.20.10.00	- - Bulbs for propagation	kg	Nil	
	0703.20.90.00	- - Other	kg	Nil	
	0703.90	- Leeks and other alliaceous vegetables :			
	0703.90.10.00	- - Bulbs for propagation	kg	Nil	
	0703.90.90.00	- - Other	kg	Nil	
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
	0704.10	- Cauliflowers and headed broccoli :			
	0704.10.10.00	- - Cauliflowers	kg	Nil	
	0704.10.20.00	- - Headed broccoli	kg	Nil	
	0704.20.00.00	- Brussels sprouts	kg	Nil	
	0704.90	- Other :			
	0704.90.10.00	- - Round (drumhead) cabbages	kg	Nil	
	0704.90.20.00	- - Chinese mustard	kg	Nil	
	0704.90.90.00	- - Other	kg	Nil	
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	0705.11.00.00	- Lettuce :	kg	Nil	
	0705.19.00.00	- - Cabbage lettuce (head lettuce)	kg	Nil	
		- - Other			
	0705.21.00.00	- Chicory :	kg	Nil	
	0705.29.00.00	- - Witloof chicory (<i>Cichorium intybus var. foliosum</i>)	kg	Nil	
		- - Other			
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			
	0706.10	- Carrots and turnips :			
	0706.10.10.00	- - Carrots	kg	Nil	
	0706.10.20.00	- - Turnips	kg	Nil	
	0706.90.00.00	- Other	kg	Nil	
07.07	0707.00.00.00	Cucumbers and gherkins, fresh or chilled.	kg	Nil	
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.			
	0708.10.00.00	- Peas (<i>Pisum sativum</i>)	kg	Nil	
	0708.20	- Beans (<i>Vigna spp., Phaseolus spp.</i>) :			
	0708.20.10.00	- - French beans	kg	Nil	
	0708.20.20.00	- - Long beans	kg	Nil	
	0708.20.90.00	- - Other	kg	Nil	
	0708.90.00.00	- Other leguminous vegetables	kg	Nil	
07.09		Other vegetables, fresh or chilled.			
	0709.20.00.00	- Asparagus	kg	Nil	
	0709.30.00.00	- Aubergines (egg-plants)	kg	Nil	
	0709.40.00.00	- Celery other than celeriac	kg	Nil	
		- Mushrooms and truffles :			
	0709.51.00.00	- - Mushrooms of the genus <i>Agaricus</i>	kg	Nil	
	0709.59	- - Other :			
	0709.59.10.00	- - - Truffles	kg	Nil	
	0709.59.90.00	- - - Other	kg	Nil	
	0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :			
	0709.60.10.00	- - Chillies (fruits of genus <i>Capsicum</i>)	kg	Nil	
	0709.60.90.00	- - Other	kg	Nil	
	0709.70.00.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	Nil	
		- Other :			
	0709.91.00.00	- - Globe artichokes	kg	Nil	
	0709.92.00.00	- - Olives	kg	Nil	
	0709.93.00.00	- - Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	kg	Nil	
	0709.99	- - Other :			
	0709.99.10.00	- - - Sweet corn	kg	Nil	
	0709.99.20.00	- - - Lady's finger (Okra)	kg	Nil	
	0709.99.90.00	- - - Other	kg	Nil	
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
	0710.10.00.00	- Potatoes	kg	Nil	
		- Leguminous vegetables, shelled or unshelled :			
	0710.21.00.00	- - Peas (<i>Pisum sativum</i>)	kg	Nil	
	0710.22.00.00	- - Beans (<i>Vigna spp., Phaseolus spp.</i>)	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
07.11	0710.29.00.00	- - Other	kg	Nil		
	0710.30.00.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	Nil		
	0710.40.00.00	- Sweet corn	kg	Nil		
	0710.80.00.00	- Other vegetables	kg	Nil		
	0710.90.00.00	- Mixtures of vegetables	kg	Nil		
		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.				
	0711.20	- Olives :				
	0711.20.10.00	- - Preserved by sulphur dioxide gas	kg	Nil		
	0711.20.90.00	- - Other	kg	Nil		
	0711.40	- Cucumbers and gherkins :				
	0711.40.10.00	- - Preserved by sulphur dioxide gas	kg	Nil		
	0711.40.90.00	- - Other	kg	Nil		
		- Mushrooms and truffles :				
	0711.51	- - Mushrooms of the genus <i>Agaricus</i> :				
	0711.51.10.00	- - - Preserved by sulphur dioxide gas	kg	Nil		
	0711.51.90.00	- - - Other	kg	Nil		
	0711.59	- - Other :				
	0711.59.10.00	- - - Preserved by sulphur dioxide gas	kg	Nil		
	0711.59.90.00	- - - Other	kg	Nil		
	0711.90	- Other vegetables; mixtures of vegetables :				
0711.90.10.00	- - Sweet corn	kg	Nil			
0711.90.20.00	- - Chillies (fruits of genus <i>Capsicum</i>)	kg	Nil			
0711.90.30.00	- - Capers	kg	Nil			
0711.90.40.00	- - Onions, preserved by sulphur dioxide gas	kg	Nil			
0711.90.50.00	- - Onions, preserved other than by sulphur dioxide gas	kg	Nil			
0711.90.60.00	- - Other, preserved by sulphur dioxide gas	kg	Nil			
0711.90.90.00	- - Other	kg	Nil			
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.				
	0712.20.00.00	- Onions	kg	Nil		
		- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles :				
	0712.31.00.00	- - Mushrooms of the genus <i>Agaricus</i>	kg	Nil		
	0712.32.00.00	- - Wood ears (<i>Auricularia spp.</i>)	kg	Nil		
	0712.33.00.00	- - Jelly fungi (<i>Tremella spp.</i>)	kg	Nil		
	0712.39	- - Other :				
	0712.39.10.00	- - - Truffles	kg	Nil		
	0712.39.20.00	- - - Shiitake (Dong-gu)	kg	Nil		
	0712.39.90.00	- - - Other	kg	Nil		
	0712.90	- Other vegetables; mixtures of vegetables :				
	0712.90.10.00	- - Garlic	kg	Nil		
	0712.90.90.00	- - Other	kg	Nil		
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.				
	0713.10	- Peas (<i>Pisum sativum</i>) :				
	0713.10.10.00	- - Suitable for sowing	kg	Nil		
	0713.10.90.00	- - Other	kg	Nil		
	0713.20	- Chickpeas (garbanzos) :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	0713.20.10.00	-- Suitable for sowing	kg	Nil	
	0713.20.90.00	-- Other	kg	Nil	
	0713.31	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :			
	0713.31.10.00	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek :			
	0713.31.10.00	--- Suitable for sowing	kg	Nil	
	0713.31.90.00	--- Other	kg	Nil	
	0713.32	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>) :			
	0713.32.10.00	--- Suitable for sowing	kg	Nil	
	0713.32.90.00	--- Other	kg	Nil	
	0713.33	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>) :			
	0713.33.10.00	--- Suitable for sowing	kg	Nil	
	0713.33.90.00	--- Other	kg	Nil	
	0713.34	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>) :			
	0713.34.10.00	--- Suitable for sowing	kg	Nil	
	0713.34.90.00	--- Other	kg	Nil	
	0713.35	-- Cow peas (<i>Vigna unguiculata</i>) :			
	0713.35.10.00	--- Suitable for sowing	kg	Nil	
	0713.35.90.00	--- Other	kg	Nil	
	0713.39	-- Other :			
	0713.39.10.00	--- Suitable for sowing	kg	Nil	
	0713.39.90.00	--- Other	kg	Nil	
	0713.40	- Lentils :			
	0713.40.10.00	-- Suitable for sowing	kg	Nil	
	0713.40.90.00	-- Other	kg	Nil	
	0713.50	- 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>) :			
	0713.50.10.00	-- Suitable for sowing	kg	Nil	
	0713.50.90.00	-- Other	kg	Nil	
	0713.60	- Pigeon peas (<i>Cajanus cajan</i>) :			
	0713.60.10.00	-- Suitable for sowing	kg	Nil	
	0713.60.90.00	-- Other	kg	Nil	
	0713.90	- Other :			
	0713.90.10.00	-- Suitable for sowing	kg	Nil	
	0713.90.90.00	-- Other	kg	Nil	
07.14		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.			
	0714.10	- Manioc (cassava) :			
		-- Sliced or in the form of pellets :			
	0714.10.11.00	--- Dried chips	kg	Nil	
	0714.10.19.00	--- Other	kg	Nil	
		-- Other :			
	0714.10.91.00	--- Frozen	kg	Nil	
	0714.10.99.00	--- Other	kg	Nil	
	0714.20	- Sweet potatoes :			
	0714.20.10.00	-- Frozen	kg	Nil	
	0714.20.90.00	-- Other	kg	Nil	
	0714.30	- Yams (<i>Dioscorea spp.</i>) :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	0714.30.10.00	-- Frozen	kg	Nil	
	0714.30.90.00	-- Other	kg	Nil	
	0714.40	- Taro (<i>Colocasia spp.</i>):			
	0714.40.10.00	-- Frozen	kg	Nil	
	0714.40.90.00	-- Other	kg	Nil	
	0714.50	- Yautia (<i>Xanthosoma spp.</i>):			
	0714.50.10.00	-- Frozen	kg	Nil	
	0714.50.90.00	-- Other	kg	Nil	
	0714.90	- Other :			
		-- Sago pith :			
	0714.90.11.00	--- Frozen	kg	Nil	
	0714.90.19.00	--- Other	kg	Nil	
		-- Other :			
	0714.90.91.00	--- Frozen	kg	Nil	
	0714.90.99.00	--- Other	kg	Nil	

Chapter 8
Edible fruit and nuts; peel of citrus fruit or melons

Notes.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
		- Coconuts :			
	0801.11.00.00	-- Desiccated	kg	Nil	
	0801.12.00.00	-- In the inner shell (endocarp)	kg	Nil	
	0801.19	-- Other :			
	0801.19.10.00	--- Young coconut	kg	Nil	
	0801.19.90.00	--- Other	kg	Nil	
		- Brazil nuts :			
	0801.21.00.00	-- In shell	kg	Nil	
	0801.22.00.00	-- Shelled	kg	Nil	
		- Cashew nuts :			
	0801.31.00.00	-- In shell	kg	Nil	
	0801.32.00.00	-- Shelled	kg	Nil	
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.			
		- Almonds :			
	0802.11.00.00	-- In shell	kg	Nil	
	0802.12.00.00	-- Shelled	kg	Nil	
		- Hazelnuts or filberts (<i>Corylus spp.</i>) :			
	0802.21.00.00	-- In shell	kg	Nil	
	0802.22.00.00	-- Shelled	kg	Nil	
		- Walnuts :			
	0802.31.00.00	-- In shell	kg	Nil	
	0802.32.00.00	-- Shelled	kg	Nil	
		- Chestnuts (<i>Castanea spp.</i>) :			
	0802.41.00.00	-- In shell	kg	Nil	
	0802.42.00.00	-- Shelled	kg	Nil	
		- Pistachios :			
	0802.51.00.00	-- In shell	kg	Nil	
	0802.52.00.00	-- Shelled	kg	Nil	
		- Macadamia nuts :			
	0802.61.00.00	-- In shell	kg	Nil	
	0802.62.00.00	-- Shelled	kg	Nil	
	0802.70.00.00	- Kola nuts (<i>Cola spp.</i>)	kg	Nil	
	0802.80.00.00	- Areca nuts	kg	Nil	
	0802.90.00.00	- Other	kg	Nil	
08.03		Bananas, including plantains, fresh or dried.			
	0803.10.00.00	- Plantains	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
08.04	0803.90	- Other :			
	0803.90.10.00	- - Lady's finger banana	kg	Nil	
	0803.90.90.00	- - Other	kg	Nil	
		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
	0804.10.00.00	- Dates	kg	Nil	
	0804.20.00.00	- Figs	kg	Nil	
	0804.30.00.00	- Pineapples	kg	Nil	
	0804.40.00.00	- Avocados	kg	Nil	
	0804.50	- Guavas, mangoes and mangosteens :			
	0804.50.10.00	- - Guavas	kg	Nil	
0804.50.20.00	- - Mangoes	kg	Nil		
0804.50.30.00	- - Mangosteens	kg	Nil		
08.05		Citrus fruit, fresh or dried.			
	0805.10	- Oranges :			
	0805.10.10.00	- - Fresh	kg	Nil	
	0805.10.20.00	- - Dried	kg	Nil	
		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :			
	0805.21.00.00	- - Mandarins (including tangerines and satsumas)	kg	Nil	
	0805.22.00.00	- - Clementines	kg	Nil	
	0805.29.00.00	- - Other	kg	Nil	
	0805.40.00.00	- Grapefruit, including pomelos	kg	Nil	
	0805.50	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) :			
	0805.50.10.00	- - Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>)	kg	Nil	
	0805.50.20.00	- - Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	kg	Nil	
	0805.90.00.00	- Other	kg	Nil	
08.06		Grapes, fresh or dried.			
	0806.10.00.00	- Fresh	kg	Nil	
	0806.20.00.00	- Dried	kg	Nil	
08.07		Melons (including watermelons) and papaws (papayas), fresh.			
		- Melons (including watermelons) :			
	0807.11.00.00	- - Watermelons	kg	Nil	
	0807.19.00.00	- - Other	kg	Nil	
0807.20.00.00	- Papaws (papayas)	kg	Nil		
08.08		Apples, pears and quinces, fresh.			
	0808.10.00.00	- Apples	kg	Nil	
	0808.30.00.00	- Pears	kg	Nil	
	0808.40.00.00	- Quinces	kg	Nil	
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
	0809.10.00.00	- Apricots	kg	Nil	
		- Cherries :			
	0809.21.00.00	- - Sour cherries (<i>Prunus cerasus</i>)	kg	Nil	
	0809.29.00.00	- - Other	kg	Nil	
	0809.30.00.00	- Peaches, including nectarines	kg	Nil	
0809.40	- Plums and sloes :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
08.10	0809.40.10.00	-- Plums	kg	Nil		
	0809.40.20.00	-- Sloes	kg	Nil		
		Other fruit, fresh.				
	0810.10.00.00	- Strawberries	kg	Nil		
	0810.20.00.00	- Raspberries, blackberries, mulberries and loganberries	kg	Nil		
	0810.30.00.00	- Black, white or red currants and gooseberries	kg	Nil		
	0810.40.00.00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg	Nil		
	0810.50.00.00	- Kiwifruit	kg	Nil		
	0810.60.00.00	- Durians	kg	Nil		
	0810.70.00.00	- Persimmons	kg	Nil		
	0810.90	- Other :				
	0810.90.10.00	-- Longans; Mata Kucing	kg	Nil		
	0810.90.20.00	-- Lychees	kg	Nil		
	0810.90.30.00	-- Rambutan	kg	Nil		
	0810.90.40.00	-- Langsat (Lanzones)	kg	Nil		
	0810.90.50.00	-- Jackfruit (including Cempedak and Nangka)	kg	Nil		
	0810.90.60.00	-- Tamarinds	kg	Nil		
	0810.90.70.00	-- Starfruit	kg	Nil		
		-- Other :				
	0810.90.91.00	--- Salacca (snake fruit)	kg	Nil		
0810.90.92.00	--- Dragon fruit	kg	Nil			
0810.90.93.00	--- Sapodilla (ciku fruit)	kg	Nil			
0810.90.94.00	--- Pomegranate (<i>Punica spp.</i>), soursop or sweetsops (<i>Annona spp.</i>), bell fruit (<i>Syzygium spp.</i> , <i>Eugenia spp.</i>), marian plum (<i>Bouea spp.</i>), passion fruit (<i>Passiflora spp.</i>), cottonfruit (<i>Sandoricum spp.</i>), jujube (<i>Ziziphus spp.</i>) and tampoi or rambai (<i>Baccaurea spp.</i>)	kg	Nil			
0810.90.99.00	--- Other	kg	Nil			
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.				
	0811.10.00.00	- Strawberries	kg	Nil		
	0811.20.00.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg	Nil		
	0811.90.00.00	- Other	kg	Nil		
08.12		Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.				
	0812.10.00.00	- Cherries	kg	Nil		
	0812.90	- Other :				
	0812.90.10.00	-- Strawberries	kg	Nil		
	0812.90.90.00	-- Other	kg	Nil		
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	0813.10.00.00	- Apricots	kg	Nil	
	0813.20.00.00	- Prunes	kg	Nil	
	0813.30.00.00	- Apples	kg	Nil	
	0813.40	- Other fruit :			
	0813.40.10.00	- - Longans	kg	Nil	
	0813.40.20.00	- - Tamarinds	kg	Nil	
	0813.40.90.00	- - Other	kg	Nil	
	0813.50	- Mixtures of nuts or dried fruits of this Chapter :			
	0813.50.10.00	- - Of which cashew nuts or Brazil nuts predominate by weight	kg	Nil	
	0813.50.20.00	- - Of which other nuts predominate by weight	kg	Nil	
	0813.50.30.00	- - Of which dates predominate by weight	kg	Nil	
	0813.50.40.00	- - Of which avocados or oranges or mandarins (including tangerines and satsumas) predominate by weight	kg	Nil	
	0813.50.90.00	- - Other	kg	Nil	
08.14	0814.00.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	kg	Nil	

Chapter 9
Coffee, tea, maté and spices

Notes.

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:
 - (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
 - (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

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

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
		- Coffee, not roasted :			
	0901.11	-- Not decaffeinated :			
	0901.11.10.00	--- Arabica WIB or Robusta OIB	kg	11¢/kg	
	0901.11.90.00	--- Other	kg	11¢/kg	
	0901.12	-- Decaffeinated :			
	0901.12.10.00	--- Arabica WIB or Robusta OIB	kg	11¢/kg	
	0901.12.90.00	--- Other	kg	11¢/kg	
		- Coffee, roasted :			
	0901.21	-- Not decaffeinated :			
	0901.21.10.00	--- Unground	kg	22¢/kg	
	0901.21.20.00	--- Ground	kg	22¢/kg	
	0901.22	-- Decaffeinated :			
	0901.22.10.00	--- Unground	kg	22¢/kg	
	0901.22.20.00	--- Ground	kg	22¢/kg	
	0901.90	- Other :			
	0901.90.10.00	-- Coffee husks and skins	kg	Nil	
	0901.90.20.00	-- Coffee substitutes containing coffee	kg	Nil	
09.02		Tea, whether or not flavoured.			
	0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg :			
	0902.10.10.00	-- Leaves	kg	22¢/kg	
	0902.10.90.00	-- Other	kg	22¢/kg	
	0902.20	- Other green tea (not fermented) :			
	0902.20.10.00	-- Leaves	kg	22¢/kg	
	0902.20.90.00	-- Other	kg	22¢/kg	
	0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg :			
	0902.30.10.00	-- Leaves	kg	22¢/kg	
	0902.30.90.00	-- Other	kg	22¢/kg	
	0902.40	- Other black tea (fermented) and other partly fermented tea :			
	0902.40.10.00	-- Leaves	kg	22¢/kg	
	0902.40.90.00	-- Other	kg	22¢/kg	
09.03	0903.00.00.00	Maté.	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
09.04		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>.			
		- Pepper :			
	0904.11	-- Neither crushed nor ground :			
	0904.11.10.00	--- White	kg	Nil	
	0904.11.20.00	--- Black	kg	Nil	
	0904.11.90.00	--- Other	kg	Nil	
	0904.12	-- Crushed or ground :			
	0904.12.10.00	--- White	kg	Nil	
	0904.12.20.00	--- Black	kg	Nil	
	0904.12.90.00	--- Other	kg	Nil	
		- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :			
	0904.21	-- Dried, neither crushed nor ground :			
	0904.21.10.00	--- Chillies (Fruits of the genus <i>Capsicum</i>)	kg	Nil	
	0904.21.90.00	--- Other	kg	Nil	
0904.22	-- Crushed or ground :				
0904.22.10.00	--- Chillies (Fruits of the genus <i>Capsicum</i>)	kg	Nil		
0904.22.90.00	--- Other	kg	Nil		
09.05		Vanilla.			
	0905.10.00.00	- Neither crushed nor ground	kg	Nil	
	0905.20.00.00	- Crushed or ground	kg	Nil	
09.06		Cinnamon and cinnamon-tree flowers.			
		- Neither crushed nor ground :			
	0906.11.00.00	-- Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	kg	Nil	
	0906.19.00.00	-- Other	kg	Nil	
	0906.20.00.00	- Crushed or ground	kg	Nil	
09.07		Cloves (whole fruit, cloves and stems).			
	0907.10.00.00	- Neither crushed nor ground	kg	Nil	
	0907.20.00.00	- Crushed or ground	kg	Nil	
09.08		Nutmeg, mace and cardamoms.			
		- Nutmeg :			
	0908.11.00.00	-- Neither crushed nor ground	kg	Nil	
	0908.12.00.00	-- Crushed or ground	kg	Nil	
		- Mace :			
	0908.21.00.00	-- Neither crushed nor ground	kg	Nil	
0908.22.00.00	-- Crushed or ground	kg	Nil		
	- Cardamoms :				
0908.31.00.00	-- Neither crushed nor ground	kg	Nil		
0908.32.00.00	-- Crushed or ground	kg	Nil		
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.			
		- Seeds of coriander :			
	0909.21.00.00	-- Neither crushed nor ground	kg	Nil	
	0909.22.00.00	-- Crushed or ground	kg	Nil	
		- Seeds of cumin :			
	0909.31.00.00	-- Neither crushed nor ground	kg	Nil	
0909.32.00.00	-- Crushed or ground	kg	Nil		
	- Seeds of anise, badian, caraway or fennel; juniper berries :				
0909.61	-- Neither crushed nor ground :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
09.10	0909.61.10.00	--- Of anise	kg	Nil		
	0909.61.20.00	--- Of badian	kg	Nil		
	0909.61.30.00	--- Of caraway	kg	Nil		
	0909.61.90.00	--- Other	kg	Nil		
	0909.62	-- Crushed or ground :				
	0909.62.10.00	--- Of anise	kg	Nil		
	0909.62.20.00	--- Of badian	kg	Nil		
	0909.62.30.00	--- Of caraway	kg	Nil		
	0909.62.90.00	--- Other	kg	Nil		
		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.				
		- Ginger :				
	0910.11.00.00	-- Neither crushed nor ground	kg	Nil		
	0910.12.00.00	-- Crushed or ground	kg	Nil		
	0910.20.00.00	- Saffron	kg	Nil		
	0910.30.00.00	- Turmeric (curcuma)	kg	Nil		
		- Other spices :				
	0910.91	-- Mixtures referred to in Note 1(b) to this Chapter :				
	0910.91.10.00	--- Curry	kg	Nil		
	0910.91.90.00	--- Other	kg	Nil		
	0910.99	-- Other :				
0910.99.10.00	--- Thyme; bay leaves	kg	Nil			
0910.99.90.00	--- Other	kg	Nil			

Chapter 10
Cereals

Notes.

1. (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
2. Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
10.01		Wheat and meslin.			
		- Durum wheat :			
		1001.11.00.00 - - Seed	kg	Nil	
		1001.19.00.00 - - Other	kg	Nil	
		- Other :			
		1001.91.00.00 - - Seed	kg	Nil	
		1001.99 - - Other :			
		--- Fit for human consumption :			
		1001.99.11.00 ---- Meslin	kg	Nil	
		1001.99.12.00 ---- Wheat grain without husk	kg	Nil	
	1001.99.19.00 ---- Other	kg	Nil		
	--- Other :				
	1001.99.91.00 ---- Meslin	kg	Nil		
	1001.99.99.00 ---- Other	kg	Nil		
10.02		Rye.			
		- Seed	kg	Nil	
	1002.90.00.00 - Other	kg	Nil		
10.03		Barley.			
		- Seed	kg	Nil	
	1003.90.00.00 - Other	kg	Nil		
10.04		Oats.			
		- Seed	kg	Nil	
	1004.90.00.00 - Other	kg	Nil		
10.05		Maize (corn).			
		- Seed	kg	Nil	
		1005.90 - - Other :			
		1005.90.10.00 - - Popcorn	kg	Nil	
	1005.90.90.00 - - Other	kg	Nil		
10.06		Rice.			
		- Rice in the husk (paddy or rough) :			
		1006.10.10.00 - - Suitable for sowing	kg	Nil	
		1006.10.90.00 - - Other	kg	Nil	
		1006.20 - Husked (brown) rice :			
		1006.20.10.00 - - Hom Mali rice	kg	Nil	
		1006.20.90.00 - - Other	kg	Nil	
		1006.30 - Semi-milled or wholly milled rice, whether or not polished or glazed :			
	1006.30.30.00 - - Glutinous rice	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	1006.30.40.00	- - Hom Mali rice	kg	Nil	
		- - Other :			
	1006.30.91.00	- - - Parboiled rice	kg	Nil	
	1006.30.99.00	- - - Other	kg	Nil	
	1006.40	- Broken rice :			
	1006.40.10.00	- - Of a kind used for animal feed	kg	Nil	
	1006.40.90.00	- - Other	kg	Nil	
10.07		Grain sorghum.			
	1007.10.00.00	- Seed	kg	Nil	
	1007.90.00.00	- Other	kg	Nil	
10.08		Buckwheat, millet and canary seeds; other cereals.			
	1008.10.00.00	- Buckwheat	kg	Nil	
		- Millet :			
	1008.21.00.00	- - Seed	kg	Nil	
	1008.29.00.00	- - Other	kg	Nil	
	1008.30.00.00	- Canary seeds	kg	Nil	
	1008.40.00.00	- Fonio (<i>Digitaria spp.</i>)	kg	Nil	
	1008.50.00.00	- Quinoa (<i>Chenopodium quinoa</i>)	kg	Nil	
	1008.60.00.00	- Triticale	kg	Nil	
	1008.90.00.00	- Other cereals	kg	Nil	

Chapter 11
Products of the milling industry; malt; starches; inulin; wheat gluten

Notes.

1. This Chapter does not cover :
 - (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
 - (b) Prepared flours, groats, meals or starches of heading 19.01;
 - (c) Corn flakes or other products of heading 19.04;
 - (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
 - (e) Pharmaceutical products (Chapter 30); or
 - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product :
 - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
 - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).
 Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

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

 Otherwise, they fall in heading 11.03 or 11.04.

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

3. For the purposes of heading 11.03, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains, of which :
 - (a) in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
 - (c) in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
11.01	1101.00	Wheat or meslin flour.			
	1101.00.11.00	- Wheat flour :	kg	Nil	
	1101.00.19.00	- - Fortified	kg	Nil	
	1101.00.20.00	- - Other	kg	Nil	
11.02	1102.20.00.00	Cereal flours other than of wheat or meslin.			
	1102.90	- Maize (corn) flour	kg	Nil	
	1102.90.10.00	- Other :	kg	Nil	
	1102.90.20.00	- - Rice flour	kg	Nil	
	1102.90.90.00	- - Rye flour	kg	Nil	
11.03	1103.11.00.00	Cereal groats, meal and pellets.			
	1103.13.00.00	- Groats and meal :	kg	Nil	
	1103.19	- - Of wheat	kg	Nil	
	1103.19.10.00	- - Of maize (corn)	kg	Nil	
	1103.19.20.00	- - Of other cereals :	kg	Nil	
	1103.19.90.00	- - - Of meslin	kg	Nil	
	1103.20.00.00	- - - Of rice	kg	Nil	
		- - - Other	kg	Nil	
11.04	1104.12.00.00	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.			
	1104.19	- Rolled or flaked grains :	kg	Nil	
	1104.19.10.00	- - Of oats	kg	Nil	
	1104.19.90.00	- - Of other cereals :	kg	Nil	
		- - - Of maize (corn)	kg	Nil	
		- - - Other	kg	Nil	
	1104.22.00.00	- Other worked grains (for example, hulled, pearled, sliced or kibbled) :	kg	Nil	
	1104.23.00.00	- - Of oats	kg	Nil	
	1104.29	- - Of maize (corn)	kg	Nil	
	1104.29.20.00	- - Of other cereals :	kg	Nil	
	1104.29.90.00	- - - Of barley	kg	Nil	
	1104.30.00.00	- - - Other	kg	Nil	
		- Germ of cereals, whole, rolled, flaked or ground	kg	Nil	
11.05	1105.10.00.00	Flour, meal, powder, flakes, granules and pellets of potatoes.	kg	Nil	
	1105.20.00.00	- Flour, meal and powder	kg	Nil	
		- Flakes, granules and pellets	kg	Nil	
11.06	1106.10.00.00	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.	kg	Nil	
	1106.20	- Of the dried leguminous vegetables of heading 07.13	kg	Nil	
	1106.20.10.00	- Of sago or of roots or tubers of heading 07.14 :	kg	Nil	
	1106.20.20.00	- - Of manioc (cassava)	kg	Nil	
	1106.20.30.00	- - Of sago	kg	Nil	
	1106.20.90.00	- - Of sweet potato (<i>Ipomoea batatas</i>)	kg	Nil	
	1106.30.00.00	- - Other	kg	Nil	
	- Of the products of Chapter 8	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
11.07	1107.10.00.00	Malt, whether or not roasted. - Not roasted	kg	Nil	
	1107.20.00.00	- Roasted	kg	Nil	
11.08		Starches; inulin. - Starches :			
	1108.11.00.00	-- Wheat starch	kg	Nil	
	1108.12.00.00	-- Maize (corn) starch	kg	Nil	
	1108.13.00.00	-- Potato starch	kg	Nil	
	1108.14.00.00	-- Manioc (cassava) starch	kg	Nil	
	1108.19	-- Other starches :			
	1108.19.10.00	--- Sago	kg	Nil	
	1108.19.90.00	--- Other	kg	Nil	
	1108.20.00.00	- Inulin	kg	Nil	
11.09	1109.00.00.00	Wheat gluten, whether or not dried.	kg	Nil	

Chapter 12

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

Notes.

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

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

- (a) Leguminous vegetables or sweet corn (Chapter 7);
 - (b) Spices or other products of Chapter 9;
 - (c) Cereals (Chapter 10); or
 - (d) Products of headings 12.01 to 12.07 or 12.11.
4. Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to :

- (a) Medicaments of Chapter 30;
 - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
 - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
5. For the purposes of heading 12.12, the term “seaweeds and other algae” does not include :
 - (a) Dead single-cell micro-organisms of heading 21.02;
 - (b) Cultures of micro-organisms of heading 30.02; or
 - (c) Fertilisers of heading 31.01 or 31.05.

Subheading Note.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
12.01	1201.10.00.00	Soya beans, whether or not broken. - Seed	kg	Nil	
	1201.90.00.00	- Other	kg	Nil	
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
	1202.30.00.00	- Seed	kg	Nil	
	1202.41.00.00	- Other : -- In shell	kg	Nil	
	1202.42.00.00	-- Shelled, whether or not broken	kg	Nil	
12.03	1203.00.00.00	Copra.	kg	Nil	
12.04	1204.00.00.00	Linseed, whether or not broken.	kg	Nil	
12.05		Rape or colza seeds, whether or not broken.			
	1205.10.00.00	- Low erucic acid rape or colza seeds	kg	Nil	
	1205.90.00.00	- Other	kg	Nil	
12.06	1206.00.00.00	Sunflower seeds, whether or not broken.	kg	Nil	
12.07		Other oil seeds and oleaginous fruits, whether or not broken.			
	1207.10	- Palm nuts and kernels :			
	1207.10.10.00	-- Palm nuts suitable for sowing/planting	kg	Nil	
	1207.10.30.00	-- Kernels	kg	Nil	
	1207.10.90.00	-- Other	kg	Nil	
		- Cotton seeds :			
	1207.21.00.00	-- Seed	kg	Nil	
	1207.29.00.00	-- Other	kg	Nil	
	1207.30.00.00	- Castor oil seeds	kg	Nil	
	1207.40	- Sesamum seeds :			
	1207.40.10.00	-- Edible	kg	Nil	
	1207.40.90.00	-- Other	kg	Nil	
	1207.50.00.00	- Mustard seeds	kg	Nil	
	1207.60.00.00	- Safflower (<i>Carthamus tinctorius</i>) seeds	kg	Nil	
	1207.70.00.00	- Melon seeds	kg	Nil	
		- Other :			
	1207.91.00.00	-- Poppy seeds	kg	Nil	
	1207.99	-- Other :			
	1207.99.40.00	--- Illipe seeds (Illipe nuts)	kg	Nil	
	1207.99.50.00	--- Fresh fruit bunch of oil palm	kg	Nil	
1207.99.90.00	--- Other	kg	Nil		
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			
	1208.10.00.00	- Of soya beans	kg	Nil	
	1208.90.00.00	- Other	kg	Nil	
12.09		Seeds, fruit and spores, of a kind used for sowing.			
	1209.10.00.00	- Sugar beet seeds	kg	Nil	
		- Seeds of forage plants :			
	1209.21.00.00	-- Lucerne (alfalfa) seeds	kg	Nil	
	1209.22.00.00	-- Clover (<i>Trifolium spp.</i>) seeds	kg	Nil	
	1209.23.00.00	-- Fescue seeds	kg	Nil	
	1209.24.00.00	-- Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	1209.25.00.00	-- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds	kg	Nil	
	1209.29	-- Other :			
	1209.29.10.00	--- Timothy grass (<i>Phleum pratense</i>) seeds	kg	Nil	
	1209.29.20.00	--- Other beet seeds	kg	Nil	
	1209.29.90.00	--- Other	kg	Nil	
	1209.30.00.00	- Seeds of herbaceous plants cultivated principally for their flowers	kg	Nil	
		- Other :			
	1209.91	-- Vegetable seeds :			
	1209.91.10.00	--- Onion seeds	kg	Nil	
	1209.91.90.00	--- Other	kg	Nil	
	1209.99	-- Other :			
	1209.99.10.00	--- Rubber tree seeds; Kenaf seeds	kg	Nil	
	1209.99.90.00	--- Other	kg	Nil	
12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.			
	1210.10.00.00	- Hop cones, neither ground nor powdered nor in the form of pellets	kg	Nil	
	1210.20.00.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	kg	Nil	
12.11		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.			
	1211.20.00.00	- Ginseng roots	kg	Nil	
	1211.30.00.00	- Coca leaf	kg	Nil	
	1211.40.00.00	- Poppy straw	kg	Nil	
	1211.50.00.00	- Ephedra	kg	Nil	
	1211.90	- Other :			
		-- Of a kind used primarily in pharmacy :			
	1211.90.11.00	--- Cannabis, in cut, crushed or powdered form	kg	Nil	
	1211.90.12.00	--- Cannabis, in other forms	kg	Nil	
	1211.90.13.00	--- Rauwolfia serpentina roots	kg	Nil	
	1211.90.15.00	--- Liquorice roots	kg	Nil	
	1211.90.16.00	--- Other, in cut, crushed or powdered form	kg	Nil	
	1211.90.19.00	--- Other	kg	Nil	
		-- Other :			
	1211.90.91.00	--- Pyrethrum, in cut, crushed or powdered form	kg	Nil	
	1211.90.92.00	--- Pyrethrum, in other forms	kg	Nil	
	1211.90.94.00	--- Sandalwood chips	kg	Nil	
	1211.90.95.00	--- Agarwood (Gaharu) chips	kg	Nil	
	1211.90.97.00	--- Bark of perseia (<i>Persea kurzii Kosterm</i>)	kg	Nil	
	1211.90.98.00	--- Other, in cut, crushed or powdered form	kg	Nil	
	1211.90.99.00	--- Other	kg	Nil	
12.12		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	1212.21	- Seaweeds and other algae :			
		-- Fit for human consumption :			
		--- Dried but not ground :			
	1212.21.11.00	---- <i>Eucheuma spinosum</i>	kg	Nil	
	1212.21.12.00	---- <i>Eucheuma cottonii</i>	kg	Nil	
	1212.21.13.00	---- <i>Gracilaria spp.</i>	kg	Nil	
	1212.21.14.00	---- <i>Gelidium spp.</i>	kg	Nil	
	1212.21.15.00	---- <i>Sargassum spp.</i>	kg	Nil	
	1212.21.19.00	---- Other	kg	Nil	
	1212.21.90.00	--- Other	kg	Nil	
	1212.29	-- Other :			
		--- Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes :			
	1212.29.11.00	---- Of a kind used in pharmacy	kg	Nil	
	1212.29.19.00	---- Other	kg	Nil	
	1212.29.20.00	--- Other, fresh, chilled or dried	kg	Nil	
	1212.29.30.00	--- Other, frozen	kg	Nil	
		- Other :			
	1212.91.00.00	-- Sugar beet	kg	Nil	
	1212.92.00.00	-- Locust beans (carob)	kg	Nil	
	1212.93	-- Sugar cane :			
	1212.93.10.00	--- Suitable for planting	kg	Nil	
	1212.93.90.00	--- Other	kg	Nil	
	1212.94.00.00	-- Chicory roots	kg	Nil	
	1212.99	-- Other :			
	1212.99.10.00	--- Stones and kernels of apricot, peach (including nectarine) or plum	kg	Nil	
	1212.99.90.00	--- Other	kg	Nil	
12.13	1213.00.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	kg	Nil	
12.14		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.			
	1214.10.00.00	- Lucerne (alfalfa) meal and pellets	kg	Nil	
	1214.90.00.00	- Other	kg	Nil	

Chapter 13
Lac; gums, resins and other vegetable saps and extracts

Note.

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

The heading does not apply to :

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
13.01		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).			
	1301.20.00.00	- Gum Arabic	kg	Nil	
	1301.90	- Other :			
	1301.90.30.00	- - Cannabis resins	kg	Nil	
	1301.90.40.00	- - Lac	kg	Nil	
	1301.90.90.00	- - Other	kg	Nil	
13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.			
		- Vegetable saps and extracts :			
		- - Opium :			
	1302.11	- - - Pulvis opii	kg	Nil	
	1302.11.10.00	- - - Other	kg	Nil	
	1302.11.90.00	- - Of liquorice	kg	Nil	
	1302.12.00.00	- - Of hops	kg	Nil	
	1302.13.00.00	- - Of ephedra	kg	Nil	
	1302.14.00.00	- - Other :			
	1302.19	- - - Extracts and tinctures of cannabis	kg	Nil	
	1302.19.20.00	- - - Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	kg	Nil	
	1302.19.40.00	- - - Japan (or Chinese) lacquer (natural lacquer)	kg	Nil	
	1302.19.50.00	- - - Other	kg	Nil	
	1302.19.90.00	- Pectic substances, pectinates and pectates	kg	Nil	
	1302.20.00.00	- Mucilages and thickeners, whether or not modified, derived from vegetable products :			
1302.31.00.00	- - Agar-agar	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	1302.32.00.00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	kg	Nil	
	1302.39	- - Other :			
		- - - Carrageenan :			
	1302.39.11.00	- - - - Powder, semi-refined	kg	Nil	
	1302.39.12.00	- - - - Powder, refined	kg	Nil	
	1302.39.13.00	- - - - Alkali treated carrageenan chips (ATCC)	kg	Nil	
	1302.39.19.00	- - - - Other	kg	Nil	
	1302.39.90.00	- - - Other	kg	Nil	

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).			
	1401.10.00.00	- Bamboos	kg	Nil	
	1401.20	- Rattans :			
	1401.20.10.00	-- Whole	kg	Nil	
		-- Split-core :			
	1401.20.21.00	--- Not exceeding 12 mm in diameter	kg	Nil	
	1401.20.29.00	--- Other	kg	Nil	
	1401.20.30.00	-- Split-skin	kg	Nil	
	1401.20.90.00	-- Other	kg	Nil	
	1401.90.00.00	- Other	kg	Nil	
14.04		Vegetable products not elsewhere specified or included.			
	1404.20.00.00	- Cotton linters	kg	Nil	
	1404.90	- Other :			
	1404.90.20.00	-- Of a kind used primarily in tanning or dyeing	kg	Nil	
	1404.90.30.00	-- Kapok	kg	Nil	
		-- Other :			
	1404.90.91.00	--- Palm kernel shells	kg	Nil	
	1404.90.92.00	--- Empty fruit bunch of oil palm	kg	Nil	
	1404.90.99.00	--- Other	kg	Nil	

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

Chapter 15

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

Notes.

1. This Chapter does not cover :
 - (a) Pig fat or poultry fat of heading 02.09;
 - (b) Cocoa butter, fat or oil (heading 18.04);
 - (c) Edible preparations containing by weight more than 15 % of the products of heading 04.05 (generally Chapter 21);
 - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
 - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) Factice derived from oils (heading 40.02).
2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
3. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Subheading Note.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.			
	1501.10.00.00	- Lard	kg	Nil	
	1501.20.00.00	- Other pig fat	kg	Nil	
	1501.90.00.00	- Other	kg	Nil	
15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03.			
	1502.10.00.00	- Tallow	kg	Nil	
	1502.90	- Other :			
	1502.90.10.00	- - Edible	kg	Nil	
	1502.90.90.00	- - Other	kg	Nil	
15.03		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.			
	1503.00.10.00	- Lard stearin or oleostearin	kg	Nil	
	1503.00.90.00	- Other	kg	Nil	
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
	1504.10	- Fish-liver oils and their fractions :			
	1504.10.20.00	- - Solid fractions	kg	Nil	
	1504.10.90.00	- - Other	kg	Nil	
	1504.20	- Fats and oils and their fractions, of fish, other than liver oils:			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	1504.20.10.00	- - Solid fractions	kg	Nil	
	1504.20.90.00	- - Other	kg	Nil	
	1504.30.00.00	- Fats and oils and their fractions, of marine mammals	kg	Nil	
15.05		Wool grease and fatty substances derived therefrom (including lanolin).			
	1505.00.10.00	- Lanolin	kg	Nil	
	1505.00.90.00	- Other	kg	Nil	
15.06	1506.00.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	kg	Nil	
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.			
	1507.10.00.00	- Crude oil, whether or not degummed	kg	Nil	
	1507.90	- Other :			
	1507.90.10.00	- - Fractions of unrefined soya-bean oil	kg	Nil	
	1507.90.90.00	- - Other	kg	Nil	
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.			
	1508.10.00.00	- Crude oil	kg	Nil	
	1508.90.00.00	- Other	kg	Nil	
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.			
	1509.10	- Virgin :			
	1509.10.10.00	- - In packings of a net weight not exceeding 30 kg	kg	Nil	
	1509.10.90.00	- - Other	kg	Nil	
	1509.90	- Other :			
		- - Fractions of unrefined oil :			
	1509.90.11.00	- - - In packings of a net weight not exceeding 30 kg	kg	Nil	
	1509.90.19.00	- - - Other	kg	Nil	
		- - Other :			
	1509.90.91.00	- - - In packings of a net weight not exceeding 30 kg	kg	Nil	
	1509.90.99.00	- - - Other	kg	Nil	
15.10		Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.			
	1510.00.10.00	- Crude oil	kg	Nil	
	1510.00.20.00	- Fractions of unrefined oil	kg	Nil	
	1510.00.90.00	- Other	kg	Nil	
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.			
	1511.10.00.00	- Crude oil	kg	Nil	
	1511.90	- Other :			
	1511.90.20.00	- - Refined oil	kg	Nil	
		- - Fractions of refined oil :			
		- - - Solid fractions :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
15.12	1511.90.31.00	----- With iodine value 30 or more, but less than 40	kg	Nil		
	1511.90.32.00	----- Other	kg	Nil		
		--- Liquid fractions :				
	1511.90.36.00	----- In packing of a net weight not exceeding 25 kg	kg	Nil		
	1511.90.37.00	----- Other, with iodine value 55 or more but less than 60	kg	Nil		
	1511.90.39.00	----- Other	kg	Nil		
		-- Fractions of unrefined oil :				
	1511.90.41.00	--- Solid fractions	kg	Nil		
	1511.90.42.00	--- Other, with packing of a net weight not exceeding 25 kg	kg	Nil		
	1511.90.49.00	--- Other	kg	Nil		
		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.				
		- Sunflower-seed or safflower oil and fractions thereof :				
	1512.11.00.00	-- Crude oil	kg	Nil		
	1512.19	-- Other :				
1512.19.10.00	--- Fractions of unrefined sunflower-seed oil or safflower oil	kg	Nil			
1512.19.20.00	--- Refined	kg	Nil			
1512.19.90.00	--- Other	kg	Nil			
	- Cotton-seed oil and its fractions :					
1512.21.00.00	-- Crude oil, whether or not gossypol has been removed	kg	Nil			
1512.29	-- Other :					
1512.29.10.00	--- Fractions of unrefined cotton-seed oil	kg	Nil			
1512.29.90.00	--- Other	kg	Nil			
15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.				
		- Coconut (copra) oil and its fractions :				
	1513.11.00.00	-- Crude oil	kg	Nil		
	1513.19	-- Other :				
	1513.19.10.00	--- Fractions of unrefined coconut oil	kg	Nil		
	1513.19.90.00	--- Other	kg	Nil		
		- Palm kernel or babassu oil and fractions thereof :				
	1513.21	-- Crude oil :				
	1513.21.10.00	--- Palm kernel oil	kg	Nil		
	1513.21.90.00	--- Other	kg	Nil		
	1513.29	-- Other :				
		--- Fractions of unrefined palm kernel oil or of unrefined babassu oil :				
	1513.29.11.00	---- Solid fractions of unrefined palm kernel oil	kg	Nil		
	1513.29.12.00	---- Solid fractions of unrefined babassu oil	kg	Nil		
	1513.29.13.00	---- Other, of unrefined palm kernel oil (palm kernel olein)	kg	Nil		
	1513.29.14.00	---- Other, of unrefined babassu oil	kg	Nil		
		--- Other :				
	1513.29.91.00	---- Solid fractions of palm kernel oil	kg	Nil		
1513.29.92.00	---- Solid fractions of babassu oil	kg	Nil			
1513.29.94.00	---- Palm kernel olein, refined, bleached and deodorized (RBD)	kg	Nil			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
15.14	1513.29.95.00	---- Palm kernel oil, RBD	kg	Nil		
	1513.29.96.00	---- Other, palm kernel oil	kg	Nil		
	1513.29.97.00	---- Other, of babassu oil	kg	Nil		
		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.				
		- Low erucic acid rape or colza oil and its fractions :				
	1514.11.00.00	-- Crude oil	kg	Nil		
	1514.19	-- Other :				
	1514.19.10.00	--- Fractions of unrefined oil	kg	Nil		
	1514.19.20.00	--- Refined	kg	Nil		
	1514.19.90.00	--- Other	kg	Nil		
		- Other :				
	1514.91	-- Crude oil :				
	1514.91.10.00	--- Other rape or colza oil	kg	Nil		
	1514.91.90.00	--- Other	kg	Nil		
1514.99	-- Other :					
1514.99.10.00	--- Fractions of unrefined oil	kg	Nil			
1514.99.90.00	--- Other	kg	Nil			
15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.				
		- Linseed oil and its fractions :				
	1515.11.00.00	-- Crude oil	kg	Nil		
	1515.19.00.00	-- Other	kg	Nil		
		- Maize (corn) oil and its fractions :				
	1515.21.00.00	-- Crude oil	kg	Nil		
	1515.29	-- Other:				
		--- Fractions of unrefined oil :				
	1515.29.11.00	---- Solid fractions	kg	Nil		
	1515.29.19.00	---- Other	kg	Nil		
		--- Other :				
	1515.29.91.00	---- Solid fractions	kg	Nil		
	1515.29.99.00	---- Other	kg	Nil		
	1515.30	- Castor oil and its fractions :				
	1515.30.10.00	-- Crude oil	kg	Nil		
	1515.30.90.00	-- Other	kg	Nil		
	1515.50	- Sesame oil and its fractions :				
	1515.50.10.00	-- Crude oil	kg	Nil		
	1515.50.20.00	-- Fractions of unrefined oil	kg	Nil		
	1515.50.90.00	-- Other	kg	Nil		
	1515.90	- Other :				
		-- Illipe nut oil :				
	1515.90.11.00	--- Crude oil	kg	Nil		
	1515.90.12.00	--- Fractions of unrefined oil	kg	Nil		
	1515.90.19.00	--- Other	kg	Nil		
		-- Tung oil :				
	1515.90.21.00	--- Crude oil	kg	Nil		
1515.90.22.00	--- Fractions of unrefined oil	kg	Nil			
1515.90.29.00	--- Other	kg	Nil			
	-- Jojoba oil :					
1515.90.31.00	--- Crude oil	kg	Nil			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
15.16	1515.90.32.00	--- Fractions of unrefined oil	kg	Nil		
	1515.90.39.00	--- Other	kg	Nil		
		-- Other :				
	1515.90.91.00	--- Crude oil	kg	Nil		
	1515.90.92.00	--- Fractions of unrefined oil	kg	Nil		
	1515.90.99.00	--- Other	kg	Nil		
			Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			
		1516.10	- Animal fats and oils and their fractions :			
		1516.10.20.00	-- Re-esterified	kg	Nil	
		1516.10.90.00	-- Other	kg	Nil	
		1516.20	- Vegetable fats and oils and their fractions :			
			-- Re-esterified :			
		1516.20.11.00	--- Of soya beans	kg	Nil	
		1516.20.12.00	--- Of fruit of the oil palm, crude	kg	Nil	
		1516.20.13.00	--- Of fruit of the oil palm, other than crude	kg	Nil	
		1516.20.14.00	--- Of coconuts	kg	Nil	
		1516.20.15.00	--- Of palm kernels, crude	kg	Nil	
		1516.20.16.00	--- Of palm kernels, refined, bleached and deodorized (RBD)	kg	Nil	
		1516.20.17.00	--- Of ground-nuts	kg	Nil	
		1516.20.18.00	--- Of linseed	kg	Nil	
		1516.20.19.00	--- Other	kg	Nil	
			-- Hydrogenated, in flakes :			
		1516.20.31.00	--- Of ground-nuts; of coconuts; of soya beans	kg	Nil	
		1516.20.32.00	--- Of linseed	kg	Nil	
		1516.20.33.00	--- Of olives	kg	Nil	
		1516.20.34.00	--- Of fruit of the oil palm	kg	Nil	
		1516.20.35.00	--- Of palm kernels	kg	Nil	
		1516.20.39.00	--- Other	kg	Nil	
			-- Hydrogenated, in other forms :			
		1516.20.41.00	--- Of castor seeds (Opal wax)	kg	Nil	
		1516.20.42.00	--- Of coconuts	kg	Nil	
		1516.20.43.00	--- Of ground-nuts	kg	Nil	
		1516.20.44.00	--- Of linseed	kg	Nil	
		1516.20.45.00	--- Of olives	kg	Nil	
		1516.20.46.00	--- Of fruit of the oil palm	kg	Nil	
		1516.20.47.00	--- Of palm kernels	kg	Nil	
		1516.20.48.00	--- Of soya beans	kg	Nil	
		1516.20.49.00	--- Other	kg	Nil	
			-- Inter-esterified :			
		1516.20.51.00	--- Of linseed	kg	Nil	
		1516.20.52.00	--- Of olives	kg	Nil	
		1516.20.53.00	--- Of soya beans	kg	Nil	
	1516.20.54.00	--- Of ground-nuts, of oil palm or coconuts	kg	Nil		
	1516.20.59.00	--- Other	kg	Nil		
		-- Other, palm stearin, with an iodine value not exceeding 48 :				
	1516.20.61.00	--- Crude	kg	Nil		
	1516.20.62.00	--- Refined, bleached and deodorised (RBD)	kg	Nil		
	1516.20.69.00	--- Other	kg	Nil		
		-- Other :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
15.17	1516.20.91.00	--- Palm stearin, with an iodine value exceeding 48	kg	Nil		
	1516.20.92.00	--- Of linseed	kg	Nil		
	1516.20.93.00	--- Of olives	kg	Nil		
	1516.20.94.00	--- Of soya beans	kg	Nil		
	1516.20.96.00	--- Refined, bleached and deodorised (RBD) palm kernel stearin	kg	Nil		
	1516.20.98.00	--- Of ground-nuts, of oil palm or of coconuts	kg	Nil		
	1516.20.99.00	--- Other	kg	Nil		
			Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.			
	1517.10	- Margarine, excluding liquid margarine :				
	1517.10.10.00	-- In airtight container for retail sale	kg	Nil		
	1517.10.90.00	-- Other	kg	Nil		
	1517.90	- Other :				
	1517.90.10.00	-- Imitation ghee	kg	Nil		
	1517.90.20.00	-- Liquid margarine	kg	Nil		
	1517.90.30.00	-- Of a kind used as mould release preparations	kg	Nil		
		-- Imitation lard; shortening :				
	1517.90.43.00	--- Shortening	kg	Nil		
	1517.90.44.00	--- Imitation lard	kg	Nil		
	1517.90.50.00	-- Other solid mixtures or preparations of vegetable fats or oils or of their fractions	kg	Nil		
		-- Other liquid mixtures or preparations of vegetable fats or oils or of their fractions :				
1517.90.61.00	--- In which ground-nut oil predominates	kg	Nil			
1517.90.62.00	--- In which crude palm oil predominates	kg	Nil			
1517.90.63.00	--- In which other palm oil predominates, in packings of a net weight not exceeding 25 kg	kg	Nil			
1517.90.64.00	--- In which other palm oil predominates, in packings of a net weight exceeding 25 kg	kg	Nil			
1517.90.65.00	--- In which palm kernel oil predominates	kg	Nil			
1517.90.66.00	--- In which palm kernel olein predominates	kg	Nil			
1517.90.67.00	--- In which either soya-bean oil or coconut oil predominates	kg	Nil			
1517.90.68.00	--- In which illipe nut oil predominates	kg	Nil			
1517.90.69.00	--- Other	kg	Nil			
1517.90.80.00	-- Of mixtures or preparations of animal fats or oils or of their fractions	kg	Nil			
1517.90.90.00	-- Other	kg	Nil			
15.18		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.				
		- 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 :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	1518.00.12.00	-- Animal fats and oils	kg	Nil	
	1518.00.14.00	-- Ground-nut, soya-bean, palm or coconut oil	kg	Nil	
	1518.00.15.00	-- Linseed oil and its fractions	kg	Nil	
	1518.00.16.00	-- Olive oil and its fractions	kg	Nil	
	1518.00.19.00	-- Other	kg	Nil	
	1518.00.20.00	- Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils	kg	Nil	
		- Inedible mixtures or preparations of vegetable fats or oils or of fractions of different fats or oils :			
	1518.00.31.00	-- Of the fruit of the oil palm or of palm kernels	kg	Nil	
	1518.00.33.00	-- Of linseed	kg	Nil	
	1518.00.34.00	-- Of olives	kg	Nil	
	1518.00.35.00	-- Of ground-nuts	kg	Nil	
	1518.00.36.00	-- Of soya beans or coconuts	kg	Nil	
	1518.00.37.00	-- Of cotton seeds	kg	Nil	
	1518.00.39.00	-- Other	kg	Nil	
	1518.00.60.00	- Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof	kg	Nil	
15.20		Glycerol, crude; glycerol waters and glycerol lyes.			
	1520.00.10.00	- Crude glycerol	kg	Nil	
	1520.00.90.00	- Other	kg	Nil	
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
	1521.10.00.00	- Vegetable waxes	kg	Nil	
	1521.90	- Other :			
	1521.90.10.00	-- Beeswax and other insect waxes	kg	Nil	
	1521.90.20.00	-- Spermaceti	kg	Nil	
15.22		Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.			
	1522.00.10.00	- Degras	kg	Nil	
	1522.00.90.00	- Other	kg	Nil	

**SECTION IV
PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND
MANUFACTURED
TOBACCO SUBSTITUTES**

Note.

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

Chapter 16

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

Notes.

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

Subheading Notes.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
16.01		Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.			
	1601.00.10.00	- In airtight containers for retail sale	kg	Nil	
	1601.00.90.00	- Other	kg	Nil	
16.02		Other prepared or preserved meat, meat offal or blood.			
	1602.10	- Homogenised preparations :			
	1602.10.10.00	-- Containing pork, in airtight containers for retail sale	kg	Nil	
	1602.10.90.00	-- Other	kg	Nil	
	1602.20.00.00	- Of liver of any animal	kg	Nil	
		- Of poultry of heading 01.05 :			
	1602.31	-- Of turkeys :			
	1602.31.10.00	--- In airtight containers for retail sale	kg	Nil	
		--- Other :			
	1602.31.91.00	---- Of mechanically deboned or separated meat	kg	Nil	
	1602.31.99.00	---- Other	kg	Nil	
	1602.32	-- Of fowls of the species <i>Gallus domesticus</i> :			
	1602.32.10.00	--- Chicken curry, in airtight containers for retail sale	kg	Nil	
1602.32.90.00	--- Other	kg	Nil		
1602.39.00.00	-- Other	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		- Of swine :			
	1602.41	-- Hams and cuts thereof :			
	1602.41.10.00	--- In airtight containers for retail sale	kg	Nil	
	1602.41.90.00	--- Other	kg	Nil	
	1602.42	-- Shoulders and cuts thereof :			
	1602.42.10.00	--- In airtight containers for retail sale	kg	Nil	
	1602.42.90.00	--- Other	kg	Nil	
	1602.49	-- Other, including mixtures :			
		--- Luncheon meat :			
	1602.49.11.00	---- In airtight containers for retail sale	kg	Nil	
	1602.49.19.00	---- Other	kg	Nil	
		--- Other :			
	1602.49.91.00	---- In airtight containers for retail sale	kg	Nil	
	1602.49.99.00	---- Other	kg	Nil	
	1602.50.00.00	- Of bovine animals	kg	Nil	
	1602.90	- Other, including preparations of blood of any animal :			
	1602.90.10.00	-- Mutton curry, in airtight containers for retail sale	kg	Nil	
	1602.90.90.00	-- Other	kg	Nil	
16.03	1603.00.00.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	kg	Nil	
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
		- Fish, whole or in pieces, but not minced :			
	1604.11	-- Salmon :			
	1604.11.10.00	--- In airtight containers for retail sale	kg	Nil	
	1604.11.90.00	--- Other	kg	Nil	
	1604.12	-- Herrings :			
	1604.12.10.00	--- In airtight containers for retail sale	kg	Nil	
	1604.12.90.00	--- Other	kg	Nil	
	1604.13	-- Sardines, sardinella and brisling or sprats :			
		--- Sardines :			
	1604.13.11.00	---- In airtight containers for retail sale	kg	Nil	
	1604.13.19.00	---- Other	kg	Nil	
		--- Other :			
	1604.13.91.00	---- In airtight containers for retail sale	kg	Nil	
	1604.13.99.00	---- Other	kg	Nil	
	1604.14	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>) :			
		--- In airtight containers for retail sale :			
	1604.14.11.00	---- Tunas	kg	Nil	
	1604.14.19.00	---- Other	kg	Nil	
	1604.14.90.00	--- Other	kg	Nil	
	1604.15	-- Mackerel :			
	1604.15.10.00	--- In airtight containers for retail sale	kg	Nil	
	1604.15.90.00	--- Other	kg	Nil	
	1604.16	-- Anchovies :			
	1604.16.10.00	--- In airtight containers for retail sale	kg	Nil	
	1604.16.90.00	--- Other	kg	Nil	
	1604.17	-- Eels :			
	1604.17.10.00	--- In airtight containers for retail sale	kg	Nil	
	1604.17.90.00	--- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	1604.18	-- Shark fins :			
	1604.18.10.00	--- Ready for immediate consumption	kg	Nil	
		--- Other :			
	1604.18.91.00	---- In airtight containers for retail sale	kg	Nil	
	1604.18.99.00	---- Other	kg	Nil	
	1604.19	-- Other :			
	1604.19.20.00	--- Horse mackerel, in airtight containers for retail sale	kg	Nil	
	1604.19.30.00	--- Other, in airtight containers for retail sale	kg	Nil	
	1604.19.90.00	--- Other	kg	Nil	
	1604.20	- Other prepared or preserved fish :			
	1604.20.20.00	-- Fish sausages	kg	Nil	
	1604.20.30.00	-- Fish ball	kg	Nil	
	1604.20.40.00	-- Fish paste	kg	Nil	
		-- Other :			
	1604.20.91.00	--- In airtight containers for retail sale	kg	Nil	
	1604.20.99.00	--- Other	kg	Nil	
		- Caviar and caviar substitutes :			
	1604.31.00.00	-- Caviar	kg	Nil	
	1604.32.00.00	-- Caviar substitutes	kg	Nil	
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
	1605.10	- Crab :			
	1605.10.10.00	-- In airtight containers for retail sale	kg	Nil	
	1605.10.90.00	-- Other	kg	Nil	
		- Shrimps and prawns :			
	1605.21.00.00	-- Not in airtight container	kg	Nil	
	1605.29	-- Other :			
	1605.29.20.00	--- Shrimp ball	kg	Nil	
	1605.29.30.00	--- Breaded shrimp	kg	Nil	
	1605.29.90.00	--- Other	kg	Nil	
	1605.30.00.00	- Lobster	kg	Nil	
	1605.40.00.00	- Other crustaceans	kg	Nil	
		- Molluscs :			
	1605.51.00.00	-- Oysters	kg	Nil	
	1605.52.00.00	-- Scallops, including queen scallops	kg	Nil	
	1605.53.00.00	-- Mussels	kg	Nil	
	1605.54	-- Cuttle fish and squid :			
	1605.54.10.00	--- In airtight containers for retail sale	kg	Nil	
	1605.54.90.00	--- Other	kg	Nil	
	1605.55.00.00	-- Octopus	kg	Nil	
	1605.56.00.00	-- Clams, cockles and arkshells	kg	Nil	
	1605.57	-- Abalone :			
	1605.57.10.00	--- In airtight containers for retail sale	kg	Nil	
	1605.57.90.00	--- Other	kg	Nil	
	1605.58.00.00	-- Snails, other than sea snails	kg	Nil	
	1605.59.00.00	-- Other	kg	Nil	
		- Other aquatic invertebrates :			
	1605.61.00.00	-- Sea cucumbers	kg	Nil	
	1605.62.00.00	-- Sea urchins	kg	Nil	
	1605.63.00.00	-- Jellyfish	kg	Nil	
	1605.69.00.00	-- Other	kg	Nil	

Chapter 17
Sugars and sugar confectionery

Note.

1. This Chapter does not cover :
 - (a) Sugar confectionery containing cocoa (heading 18.06);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
 - (c) Medicaments or other products of Chapter 30.

Subheading Notes.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.			
		- Raw sugar not containing added flavouring or colouring matter :			
	1701.12.00.00	-- Beet sugar	kg	Nil	
	1701.13.00.00	-- Cane sugar specified in Subheading Note 2 to this Chapter	kg	Nil	
	1701.14.00.00	-- Other cane sugar	kg	Nil	
		- Other :			
	1701.91.00.00	-- Containing added flavouring or colouring matter	kg	Nil	
	1701.99	-- Other :			
	1701.99.10.00	--- Refined sugar	kg	Nil	
	1701.99.90.00	--- Other	kg	Nil	
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
		- Lactose and lactose syrup :			
	1702.11.00.00	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	Nil	3%
	1702.19.00.00	-- Other	kg	Nil	3%
	1702.20.00.00	- Maple sugar and maple syrup	kg	Nil	3%
	1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose :			
	1702.30.10.00	-- Glucose	kg	Nil	3%
	1702.30.20.00	-- Glucose syrup	kg	Nil	3%
	1702.40.00.00	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	kg	Nil	3%
	1702.50.00.00	- Chemically pure fructose	kg	Nil	3%
	1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	1702.60.10.00	-- Fructose	kg	Nil	3%
	1702.60.20.00	-- Fructose syrup	kg	Nil	3%
	1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose :			
		-- Maltose and maltose syrups :			
	1702.90.11.00	--- Chemically pure maltose	kg	Nil	3%
	1702.90.19.00	--- Other	kg	Nil	3%
	1702.90.20.00	-- Artificial honey, whether or not mixed with natural honey	kg	Nil	3%
	1702.90.30.00	-- Flavoured or coloured sugars (excluding maltose)	kg	Nil	3%
	1702.90.40.00	-- Caramel	kg	Nil	3%
		-- Other :			
	1702.90.91.00	--- Sugar syrups	kg	Nil	3%
	1702.90.99.00	--- Other	kg	Nil	3%
17.03		Molasses resulting from the extraction or refining of sugar.			
	1703.10	- Cane molasses :			
	1703.10.10.00	-- Containing added flavouring or colouring matter	kg	Nil	3%
	1703.10.90.00	-- Other	kg	Nil	3%
	1703.90	- Other :			
	1703.90.10.00	-- Containing added flavouring or colouring matter	kg	Nil	3%
	1703.90.90.00	-- Other	kg	Nil	3%
17.04		Sugar confectionery (including white chocolate), not containing cocoa.			
	1704.10.00.00	- Chewing gum, whether or not sugar-coated	kg	Nil	3%
	1704.90	- Other :			
	1704.90.10.00	-- Medicated pastilles and drops	kg	Nil	3%
	1704.90.20.00	-- White chocolate	kg	Nil	3%
		-- Other :			
	1704.90.91.00	--- Soft, containing gelatin	kg	Nil	3%
	1704.90.99.00	--- Other	kg	Nil	3%

Chapter 18
Cocoa and cocoa preparations

Notes.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
18.01	1801.00.00.00	Cocoa beans, whole or broken, raw or roasted.	kg	Nil	
18.02	1802.00.00.00	Cocoa shells, husks, skins and other cocoa waste.	kg	Nil	
18.03		Cocoa paste, whether or not defatted.			
	1803.10.00.00	- Not defatted	kg	Nil	
	1803.20.00.00	- Wholly or partly defatted	kg	Nil	
18.04	1804.00.00.00	Cocoa butter, fat and oil.	kg	Nil	
18.05	1805.00.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	kg	Nil	
18.06		Chocolate and other food preparations containing cocoa.			
	1806.10.00.00	- Cocoa powder, containing added sugar or other sweetening matter	kg	Nil	3%
	1806.20	- 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 :			
	1806.20.10.00	- - Chocolate confectionery in blocks, slabs or bars	kg	Nil	3%
	1806.20.90.00	- - Other	kg	Nil	3%
	1806.31.00.00	- Other, in blocks, slabs or bars :			
	1806.31.00.00	- - Filled	kg	Nil	3%
	1806.32.00.00	- - Not filled	kg	Nil	3%
	1806.90	- Other :			
	1806.90.10.00	- - Chocolate confectionery in tablets or pastilles	kg	Nil	3%
	1806.90.30.00	- - Food preparations of flour, meal, starch or malt extract, containing 40 % or more but not exceeding 50 % by weight of cocoa calculated on a totally defatted basis	kg	Nil	3%
	1806.90.40.00	- - Food preparations of goods of headings 04.01 to 04.04, containing 5 % or more but not exceeding 10 % by weight of cocoa calculated on a totally defatted basis, specially prepared for infants or young children, not put up for retail sale	kg	Nil	3%
	1806.90.90.00	- - Other	kg	Nil	3%

Chapter 19
Preparations of cereals, flour, starch or milk; pastrycooks' products

Notes.

1. This Chapter does not cover :
 - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
 - (c) Medicaments or other products of Chapter 30.
2. For the purposes of heading 19.01 :
 - (a) The term “groats” means cereal groats of Chapter 11;
 - (b) The terms “flour” and “meal” mean :
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
3. Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. For the purposes of heading 19.04, the expression “otherwise prepared” means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
	1901.10	- Preparations suitable for infants or young children, put up for retail sale :			
	1901.10.10.00	- - Of malt extract	kg	Nil	
	1901.10.20.00	- - Of goods of headings 04.01 to 04.04	kg	Nil	
	1901.10.30.00	- - Of soya-bean powder	kg	Nil	
		- - Other :			
	1901.10.91.00	- - - Medical foods	kg	Nil	
	1901.10.92.00	- - - Other, for children age over 1 year but not exceeding 3 years	kg	Nil	
	1901.10.99.00	- - - Other	kg	Nil	
	1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05 :			
	1901.20.10.00	- - Of flour, groats, meal, starch or malt extract, not containing cocoa	kg	Nil	
	1901.20.20.00	- - Of flour, groats, meal, starch or malt extract, containing cocoa	kg	Nil	
	1901.20.30.00	- - Other, not containing cocoa	kg	Nil	
	1901.20.40.00	- - Other, containing cocoa	kg	Nil	
	1901.90	- Other :			
		- - Preparations suitable for infants or young children, not put up for retail sale :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	1901.90.11.00	- - - Medical foods	kg	Nil	
	1901.90.19.00	- - - Other	kg	Nil	
	1901.90.20.00	- - Malt extract	kg	Nil	
		- - Other, of goods of headings 04.01 to 04.04 :			
	1901.90.31.00	- - - Filled milk	kg	Nil	
	1901.90.32.00	- - - Other, containing cocoa powder	kg	Nil	
	1901.90.39.00	- - - Other	kg	Nil	
		- - Other soya-based preparations :			
	1901.90.41.00	- - - In powder form	kg	Nil	
	1901.90.49.00	- - - In other forms	kg	Nil	
		- - Other :			
	1901.90.91.00	- - - Medical foods	kg	Nil	
	1901.90.99.00	- - - Other	kg	Nil	
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			
		- Uncooked pasta, not stuffed or otherwise prepared :			
	1902.11.00.00	- - Containing eggs	kg	Nil	
	1902.19	- - Other :			
	1902.19.20.00	- - - Rice vermicelli (including bee hoon)	kg	Nil	
		- - - Transparent vermicelli :			
	1902.19.31.00	- - - - Of corn	kg	Nil	
	1902.19.39.00	- - - - Other	kg	Nil	
	1902.19.40.00	- - - Other noodles	kg	Nil	
	1902.19.90.00	- - - Other	kg	Nil	
	1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared :			
	1902.20.10.00	- - Stuffed with meat or meat offal	kg	Nil	
	1902.20.30.00	- - Stuffed with fish, crustaceans or molluscs	kg	Nil	
	1902.20.90.00	- - Other	kg	Nil	
	1902.30	- Other pasta :			
	1902.30.20.00	- - Rice vermicelli (including bee hoon)	kg	Nil	
	1902.30.30.00	- - Transparent vermicelli	kg	Nil	
	1902.30.40.00	- - Other instant noodles	kg	Nil	
	1902.30.90.00	- - Other	kg	Nil	
	1902.40.00.00	- Couscous	kg	Nil	
19.03	1903.00.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	kg	Nil	
19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.			
	1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products :			
	1904.10.10.00	- - Containing cocoa	kg	Nil	
	1904.10.90.00	- - Other	kg	Nil	
	1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals :			
	1904.20.10.00	- - Prepared foods obtained from unroasted cereal flakes	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
19.05	1904.20.90.00	- - Other	kg	Nil		
	1904.30.00.00	- Bulgur wheat	kg	Nil		
	1904.90	- Other :				
	1904.90.10.00	- - Rice preparations, including pre-cooked rice	kg	Nil		
	1904.90.90.00	- - Other	kg	Nil		
			Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
	1905.10.00.00	- Crispbread	kg	Nil		
	1905.20.00.00	- Gingerbread and the like	kg	Nil		
		- Sweet biscuits; waffles and wafers :				
	1905.31	- - Sweet biscuits :				
	1905.31.10.00	- - - Not containing cocoa	kg	Nil		
	1905.31.20.00	- - - Containing cocoa	kg	Nil		
	1905.32	- - Waffles and wafers :				
	1905.32.10.00	- - - Waffles	kg	Nil		
	1905.32.20.00	- - - Wafers	kg	Nil		
	1905.40	- Rusks, toasted bread and similar toasted products :				
	1905.40.10.00	- - Not containing added sugar, honey, eggs, fats, cheese or fruit	kg	Nil		
	1905.40.90.00	- - Other	kg	Nil		
	1905.90	- Other :				
	1905.90.10.00	- - Unsweetened teething biscuits	kg	Nil		
	1905.90.20.00	- - Other unsweetened biscuits	kg	Nil		
	1905.90.30.00	- - Cakes	kg	Nil		
	1905.90.40.00	- - Pastries	kg	Nil		
	1905.90.50.00	- - Flourless bakers' wares	kg	Nil		
	1905.90.60.00	- - Empty cachets and similar products of a kind suitable for pharmaceutical use	kg	Nil		
	1905.90.70.00	- - Communion wafers, sealing wafers, rice paper and similar products	kg	Nil		
	1905.90.80.00	- - Other crisp savoury food products	kg	Nil		
	1905.90.90.00	- - Other	kg	Nil		

Chapter 20
Preparations of vegetables, fruit, nuts or other parts of plants

Notes.

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

Subheading Notes.

1. For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
2. For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20° C or corrected for 20° C if the reading is made at a different temperature.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
	2001.10.00.00	- Cucumbers and gherkins	kg	Nil	
	2001.90	- Other :			
	2001.90.10.00	- - Onions	kg	Nil	
	2001.90.90.00	- - Other	kg	Nil	
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
	2002.10.00.00	- Tomatoes, whole or in pieces	kg	Nil	
	2002.90	- Other :			
	2002.90.10.00	- - Tomato paste	kg	Nil	
	2002.90.20.00	- - Tomato powder	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
20.03	2002.90.90.00	- - Other	kg	Nil	
		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
	2003.10.00.00	- Mushrooms of the genus <i>Agaricus</i>	kg	Nil	
20.04	2003.90	- Other :			
	2003.90.10.00	- - Truffles	kg	Nil	
	2003.90.90.00	- - Other	kg	Nil	
		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
20.05	2004.10.00.00	- Potatoes	kg	Nil	
	2004.90	- Other vegetables and mixtures of vegetables :			
	2004.90.10.00	- - Suitable for infants or young children	kg	Nil	
	2004.90.90.00	- - Other	kg	Nil	
		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
20.06	2005.10	- Homogenised vegetables :			
	2005.10.10.00	- - In airtight containers for retail sale	kg	Nil	
	2005.10.90.00	- - Other	kg	Nil	
	2005.20	- Potatoes :			
		- - Chips and sticks :			
	2005.20.11.00	- - - In airtight containers for retail sale	kg	Nil	
	2005.20.19.00	- - - Other	kg	Nil	
		- - Other :			
	2005.20.91.00	- - - In airtight containers for retail sale	kg	Nil	
	2005.20.99.00	- - - Other	kg	Nil	
	2005.40.00.00	- Peas (<i>Pisum sativum</i>)	kg	Nil	
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :			
	2005.51.00.00	- - Beans, shelled	kg	Nil	
	2005.59	- - Other :			
	2005.59.10.00	- - - In airtight containers for retail sale	kg	Nil	
	2005.59.90.00	- - - Other	kg	Nil	
	2005.60.00.00	- Asparagus	kg	Nil	
	2005.70.00.00	- Olives	kg	Nil	
	2005.80.00.00	- Sweet corn (<i>Zea mays var. saccharata</i>)	kg	Nil	
		- Other vegetables and mixtures of vegetables :			
2005.91.00.00	- - Bamboo shoots	kg	Nil		
2005.99	- - Other :				
2005.99.10.00	- - - In airtight containers for retail sale	kg	Nil		
2005.99.90.00	- - - Other	kg	Nil		
20.06	2006.00.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	kg	Nil	
20.07		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
	2007.10.00.00	- Homogenised preparations	kg	Nil	
		- Other :			
	2007.91.00.00	- - Citrus fruit	kg	Nil	
	2007.99	- - Other :			
	2007.99.10.00	- - - Fruit pastes other than of mangoes, pineapples or strawberries	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
20.08	2007.99.20.00	- - - Jams and fruit jellies	kg	Nil	
	2007.99.90.00	- - - Other	kg	Nil	
		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
		- Nuts, ground-nuts and other seeds, whether or not mixed together :			
	2008.11	- - Ground-nuts :			
	2008.11.10.00	- - - Roasted	kg	Nil	
	2008.11.20.00	- - - Peanut butter	kg	Nil	
	2008.11.90.00	- - - Other	kg	Nil	
	2008.19	- - Other, including mixtures :			
	2008.19.10.00	- - - Cashew nuts	kg	Nil	
		- - - Other :			
	2008.19.91.00	- - - - Roasted	kg	Nil	
	2008.19.99.00	- - - - Other	kg	Nil	
	2008.20	- Pineapples :			
	2008.20.10.00	- - In airtight containers for retail sale	kg	Nil	
	2008.20.90.00	- - Other	kg	Nil	
	2008.30	- Citrus fruit :			
	2008.30.10.00	- - Containing added sugar or other sweetening matter or spirit	kg	Nil	
	2008.30.90.00	- - Other	kg	Nil	
	2008.40.00.00	- Pears	kg	Nil	
	2008.50.00.00	- Apricots	kg	Nil	
	2008.60	- Cherries :			
	2008.60.10.00	- - Containing added sugar or other sweetening matter or spirit	kg	Nil	
	2008.60.90.00	- - Other	kg	Nil	
	2008.70	- Peaches, including nectarines :			
	2008.70.10.00	- - Containing added sugar or other sweetening matter or spirit	kg	Nil	
	2008.70.90.00	- - Other	kg	Nil	
	2008.80.00.00	- Strawberries	kg	Nil	
		- Other, including mixtures other than those of subheading 2008.19 :			
	2008.91.00.00	- - Palm hearts	kg	Nil	
	2008.93	- - Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) :			
	2008.93.10.00	- - - Containing added sugar or other sweetening matter or spirit	kg	Nil	
	2008.93.90.00	- - - Other	kg	Nil	
2008.97	- - Mixtures :				
2008.97.10.00	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts whether or not containing added sugar or other sweetening matter or spirit	kg	Nil		
2008.97.20.00	- - - Other, containing added sugar or other sweetening matter or spirit	kg	Nil		
2008.97.90.00	- - - Other	kg	Nil		
2008.99	- - Other :				
2008.99.10.00	- - - Lychees	kg	Nil		
2008.99.20.00	- - - Longans	kg	Nil		
2008.99.30.00	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts whether or not containing added sugar or other sweetening matter or spirit	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
20.09	2008.99.40.00	- - - Other, containing added sugar or other sweetening matter or spirit	kg	Nil	
	2008.99.90.00	- - - Other	kg	Nil	
		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar other sweetening matter.			
		- Orange juice :			
	2009.11.00.00	- - Frozen	kg	Nil	
	2009.12.00.00	- - Not frozen, of a Brix value not exceeding 20	kg	Nil	
	2009.19.00.00	- - Other	kg	Nil	
		- Grapefruit (including pomelo) juice :			
	2009.21.00.00	- - Of a Brix value not exceeding 20	kg	Nil	
	2009.29.00.00	- - Other	kg	Nil	
		- Juice of any other single citrus fruit :			
	2009.31.00.00	- - Of a Brix value not exceeding 20	kg	Nil	
	2009.39.00.00	- - Other	kg	Nil	
		- Pineapple juice :			
	2009.41.00.00	- - Of a Brix value not exceeding 20	kg	Nil	
	2009.49.00.00	- - Other	kg	Nil	
	2009.50.00.00	- Tomato juice	kg	Nil	
		- Grape juice (including grape must) :			
	2009.61.00.00	- - Of a Brix value not exceeding 30	kg	Nil	
	2009.69.00.00	- - Other	kg	Nil	
		- Apple juice :			
	2009.71.00.00	- - Of a Brix value not exceeding 20	kg	Nil	
	2009.79.00.00	- - Other	kg	Nil	
		- Juice of any other single fruit or vegetable :			
	2009.81	- - Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice :			
	2009.81.10.00	- - - Suitable for infants or young children	kg	Nil	
	2009.81.90.00	- - - Other	kg	Nil	
	2009.89	- - Other :			
	2009.89.10.00	- - - Blackcurrant juice	kg	Nil	
		- - - Other :			
	2009.89.91.00	- - - - Suitable for infants or young children	kg	Nil	
	2009.89.99.00	- - - - Other	kg	Nil	
2009.90	- Mixtures of juices :				
2009.90.10.00	- - Suitable for infants or young children	kg	Nil		
	- - Other :				
2009.90.91.00	- - - Ready for immediate consumption	kg	Nil		
2009.90.99.00	- - - Other	kg	Nil		

Chapter 21
Miscellaneous edible preparations

Notes.

1. This Chapter does not cover :
 - (a) Mixed vegetables of heading 07.12;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
 - (c) Flavoured tea (heading 09.02);
 - (d) Spices or other products of headings 09.04 to 09.10;
 - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
 - (g) Prepared enzymes of heading 35.07.
2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.
3. For the purposes of heading 21.04, the expression “homogenised composite food preparations” means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
21.01		Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.			
	2101.11	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :			
	2101.11.10.00	-- Extracts, essences and concentrates :			
	2101.11.10.00	--- Instant coffee	kg	Nil	5%
	2101.11.90.00	--- Other	kg	Nil	5%
	2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee :			
	2101.12.10.00	--- Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats	kg	Nil	5%
	2101.12.91.00	--- Other :			
	2101.12.91.00	---- Coffee preparation with a basis of extracts, essences or concentrate containing added sugar, whether or not containing creamer	kg	Nil	5%
	2101.12.92.00	---- Coffee preparation with a basis of ground roasted coffee containing added sugar, whether or not containing creamer	kg	Nil	5%
	2101.12.99.00	---- Other	kg	Nil	5%
	2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté :			
	2101.20.20.00	-- Tea extracts for the manufacture of tea preparations, in powder form	kg	Nil	5%
	2101.20.30.00	-- Preparations of tea consisting of a mixture of tea, milk powder and sugar	kg	Nil	5%
	2101.20.90.00	-- Other	kg	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
21.02	2101.30.00.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	kg	Nil	
		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
	2102.10.00.00	- Active yeasts	kg	Nil	
	2102.20	- Inactive yeasts; other single-cell micro-organisms, dead :			
	2102.20.10.00	-- Of a kind used in animal feeding	kg	Nil	
21.03	2102.20.90.00	-- Other	kg	Nil	
	2102.30.00.00	- Prepared baking powders	kg	Nil	
		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
	2103.10.00.00	- Soya sauce	kg	Nil	
	2103.20.00.00	- Tomato ketchup and other tomato sauces	kg	Nil	
	2103.30.00.00	- Mustard flour and meal and prepared mustard	kg	Nil	
	2103.90	- Other :			
		-- Sauces and preparations therefor :			
	2103.90.11.00	--- Chili sauce	kg	Nil	
	2103.90.12.00	--- Fish sauce	kg	Nil	
	2103.90.13.00	--- Other sauces	kg	Nil	
	2103.90.19.00	--- Other	kg	Nil	
		-- Mixed condiments and mixed seasonings :			
2103.90.21.00	--- Shrimp paste including belachan (blachan)	kg	Nil		
2103.90.29.00	--- Other	kg	Nil		
21.04		Soups and broths and preparations therefor; homogenised composite food preparations.			
	2104.10	- Soups and broths and preparations therefor :			
		-- Containing meat :			
	2104.10.11.00	--- Suitable for infants or young children	kg	Nil	
	2104.10.19.00	--- Other	kg	Nil	
		-- Other:			
	2104.10.91.00	--- Suitable for infant or young children	kg	Nil	
	2104.10.99.00	--- Other	kg	Nil	
	2104.20	- Homogenised composite food preparations :			
		-- Containing meat :			
	2104.20.11.00	--- Suitable for infants or young children	kg	Nil	
	2104.20.19.00	--- Other	kg	Nil	
		-- Other :			
2104.20.91.00	--- Suitable for infants or young children	kg	Nil		
2104.20.99.00	--- Other	kg	Nil		
21.05	2105.00.00.00	Ice cream and other edible ice, whether or not containing cocoa.	kg	Nil	
21.06		Food preparations not elsewhere specified or included.			
	2106.10.00.00	- Protein concentrates and textured protein substances	kg	Nil	
	2106.90	- Other :			
	-- Beancurd :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	2106.90.11.00	--- Dried bean curd and dried bean curd stick	kg	Nil	
	2106.90.12.00	--- Fresh soybean curd (tofu)	kg	Nil	
	2106.90.19.00	--- Other	kg	Nil	
	2106.90.20.00	-- Powdered alcohol	kg	Nil	
	2106.90.30.00	-- Non-dairy creamer	kg	Nil	
		-- Autolysed yeast extracts :			
	2106.90.41.00	--- In powder form	kg	Nil	
	2106.90.49.00	--- Other	kg	Nil	
		-- Other, non-alcoholic preparations of a kind used for the making or for the manufacture of beverages :			
	2106.90.53.00	--- Ginseng based products	kg	Nil	
	2106.90.54.00	--- Other preparations of a kind used as raw material for the manufacture of composite concentrates	kg	Nil	
	2106.90.55.00	--- Other, composite concentrates for simple dilution with water to make beverages	kg	Nil	
	2106.90.59.00	--- Other	kg	Nil	
		-- Other, alcoholic preparations of a kind used for the making or for the manufacture of beverages :			
		--- Preparations of a kind used as raw material for the manufacture of composite concentrates :			
	2106.90.61.00	---- Of a kind used for the manufacture of alcoholic beverages, in liquid form	kg	\$250/dal	
	2106.90.62.00	---- Of a kind used for the manufacture of alcoholic beverages, in other forms	kg	\$250/dal	
		--- Composite concentrates for simple dilution with water to make beverages :			
	2106.90.64.00	---- Of a kind used for making alcoholic beverages, in liquid form	kg	\$250/dal	
	2106.90.65.00	---- Of a kind used for making alcoholic beverages, in other forms	kg	\$250/dal	
	2106.90.66.00	--- Other, of a kind used for the manufacture of alcoholic beverages, in liquid form	kg	\$250/dal	
	2106.90.67.00	--- Other, of a kind used for the manufacture of alcoholic beverages, in other forms	kg	\$250/dal	
	2106.90.69.00	--- Other	kg	\$250/dal	
		-- Other food supplements; fortificant premixes :			
	2106.90.71.00	--- Food supplements based on ginseng	kg	Nil	
	2106.90.72.00	--- Other food supplements	kg	Nil	
	2106.90.73.00	--- Fortificant premixes	kg	Nil	
		-- Food preparations for use by infants or young children :			
	2106.90.81.00	--- Food preparations for lactase deficient infants or young children	kg	Nil	
	2106.90.89.00	--- Other	kg	Nil	
		-- Other :			
	2106.90.91.00	--- Other, mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	kg	Nil	
	2106.90.92.00	--- Flavoured or coloured syrups	kg	Nil	
	2106.90.95.00	--- Seri kaya	kg	Nil	
	2106.90.96.00	--- Other medical foods	kg	Nil	
	2106.90.97.00	--- Tempeh	kg	Nil	
	2106.90.98.00	--- Other flavouring preparations	kg	Nil	
	2106.90.99.00	--- Other	kg	Nil	

Chapter 22
Beverages, spirits and vinegar

Notes.

1. This Chapter does not cover :
 - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - (b) Sea water (heading 25.01);
 - (c) Distilled or conductivity water or water of similar purity (heading 28.53);
 - (d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);
 - (e) Medicaments of heading 30.03 or 30.04; or
 - (f) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20° C.
3. For the purposes of heading 22.02, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

1. For the purposes of subheading 2204.10, the expression “sparkling wine” means wine which, when kept at a temperature of 20° C in closed containers, has an excess pressure of not less than 3 bars.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.			
	2201.10	- Mineral waters and aerated waters :			
	2201.10.10.00	- - Mineral waters	1	Nil	
	2201.10.20.00	- - Aerated waters	1	Nil	
	2201.90	- Other :			
	2201.90.10.00	- - Ice and snow	1	Nil	
	2201.90.90.00	- - Other	1	Nil	
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured :			
	2202.10.10	- - Sparkling mineral waters or aerated waters, flavoured			
	2202.10.10.10	- - - With sugar content more than 6.0g/100ml	1	Nil	\$4/dal
	2202.10.10.90	- - - Other	1	Nil	
	2202.10.90	- - Other			
	2202.10.90.10	- - - With sugar content more than 6.0g/100ml	1	Nil	\$4/dal
	2202.10.90.90	- - - Other	1	Nil	
		- Other:			
	2202.91.00	- - Non-alcoholic beer			
	2202.91.00.10	- - - With sugar content more than 6.0g/100ml	1	Nil	\$4/dal
	2202.91.00.90	- - - Other	1	Nil	
	2202.99	- - Other:			
	2202.99.10.00	- - - Flavoured UHT milk based drinks	1	Nil	
	2202.99.20	- - - Soya milk drinks			
2202.99.20.10	- - - - With sugar content more than 7.0g/100ml	1	Nil	\$4/dal	
2202.99.20.90	- - - - Other	1	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	2202.99.40	- - - Coffee based drinks or coffee flavoured drinks			
	2202.99.40.10	- - - - With sugar content more than 6.0g/100ml	1	Nil	\$4/dal
	2202.99.40.90	- - - - Other	1	Nil	
	2202.99.50	- - - Other non-aerated beverages ready for immediate consumption without dilution			
		- - - - Malted or chocolate drinks:			
	2202.99.50.11	- - - - - With sugar content more than 8.0g/100ml	1	Nil	\$4/dal
	2202.99.50.19	- - - - - Other	1	Nil	
		- - - - - Other:			
	2202.99.50.21	- - - - - With sugar content more than 6.0g/100ml	1	Nil	\$4/dal
	2202.99.50.29	- - - - - Other	1	Nil	
	2202.99.90	- - - Other			
	2202.99.90.10	- - - - With sugar content more than 6.0g/100ml	1	Nil	\$4/dal
	2202.99.90.90	- - - - Other	1	Nil	
22.03		Beer made from malt.			
		- Stout or porter :			
	2203.00.11.00	- - Of an alcoholic strength by volume not exceeding 5.8 % vol.	1	Nil	\$60/dal
	2203.00.19.00	- - Other	1	Nil	\$60/dal
		- Other, including ale :			
	2203.00.91.00	- - Of an alcoholic strength by volume not exceeding 5.8 % vol.	1	Nil	\$60/dal
	2203.00.99.00	- - Other	1	Nil	\$60/dal
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
	2204.10.00.00	- Sparkling wine	1	Nil	\$240/dal
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :			
	2204.21	- - In containers holding 2 l or less :			
		- - - Wine :			
	2204.21.11.00	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	1	Nil	\$110/dal
	2204.21.13.00	- - - - Of an alcoholic strength by volume exceeding 15 % vol. but not exceeding 23 % vol.	1	Nil	\$180/dal
	2204.21.14.00	- - - - Of an alcoholic strength by volume exceeding 23 % vol.	1	Nil	\$180/dal
		- - - Grape must with fermentation prevented or arrested by the addition of alcohol :			
	2204.21.21.00	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	1	Nil	\$110/dal
	2204.21.22.00	- - - - Of an alcoholic strength by volume exceeding 15 % vol.	1	Nil	\$180/dal
	2204.22	- - In containers holding more than 2 l but not more than 10 l :			
		- - - Wine :			
	2204.22.11.00	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	1	Nil	\$110/dal
	2204.22.12.00	- - - - Of an alcoholic strength by volume exceeding 15 % vol. but not exceeding 23 % vol.	1	Nil	\$180/dal
	2204.22.13.00	- - - - Of an alcoholic strength by volume exceeding 23 % vol.	1	Nil	\$180/dal
		- - - Grape must with fermentation prevented or arrested by the addition of alcohol :			
	2204.22.21.00	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	1	Nil	\$110/dal

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	2204.22.22.00	- - - - Of an alcoholic strength by volume exceeding 15 % vol.	1	Nil	\$180/dal
	2204.29	- - Other :			
		- - - Wine :			
	2204.29.11.00	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	1	Nil	\$110/dal
	2204.29.13.00	- - - - Of an alcoholic strength by volume exceeding 15 % vol. but not exceeding 23% vol.	1	Nil	\$180/dal
	2204.29.14.00	- - - - Of an alcoholic strength by volume exceeding 23 % vol.	1	Nil	\$180/dal
		- - - Grape must with fermentation prevented or arrested by the addition of alcohol :			
	2204.29.21.00	- - - - Of an alcoholic strength by volume not exceeding 15 % vol.	1	Nil	\$110/dal
	2204.29.22.00	- - - - Of an alcoholic strength by volume exceeding 15 % vol.	1	Nil	\$180/dal
	2204.30	- Other grape must :			
	2204.30.10.00	- - Of an alcoholic strength by volume not exceeding 15 % vol.	1	Nil	\$110/dal
	2204.30.20.00	- - Of an alcoholic strength by volume exceeding 15 % vol.	1	Nil	\$180/dal
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
	2205.10	- In containers holding 2 l or less :			
	2205.10.10.00	- - Of an alcoholic strength by volume not exceeding 15 % vol.	1	Nil	\$110/dal
	2205.10.20.00	- - Of an alcoholic strength by volume exceeding 15 % vol.	1	Nil	\$180/dal
	2205.90	- Other :			
	2205.90.10.00	- - Of an alcoholic strength by volume not exceeding 15 % vol.	1	Nil	\$110/dal
	2205.90.20.00	- - Of an alcoholic strength by volume exceeding 15 % vol.	1	Nil	\$180/dal
22.06		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
	2206.00.10.00	- Cider or perry	1	Nil	\$60/dal
	2206.00.20.00	- Saké	1	Nil	\$180/dal
		- Coconut palm toddy :			
	2206.00.31.00	- - In container holding 2 l or less	1	Nil	\$180/dal
	2206.00.39.00	- - Other	1	Nil	\$180/dal
		- Shandy :			
	2206.00.41.00	- - Of an alcoholic strength by volume not exceeding 1.14 % vol.	1	Nil	\$60/dal
	2206.00.49.00	- - Other	1	Nil	\$60/dal
		- Other :			
	2206.00.91.00	- - Other rice wine (including medicated rice wine)	1	Nil	\$60/dal
	2206.00.99.00	- - Other	1	Nil	\$60/dal
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.			
	2207.10.00.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher	1	Nil	\$500.p.p.dal

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
22.08	2207.20	- Ethyl alcohol and other spirits, denatured, of any strength :				
	2207.20.11.00	- - Denatured ethyl alcohol, including methylated spirits : - - - Ethyl alcohol of an alcoholic strength by volume exceeding 99 % vol.	1	Nil		
	2207.20.19.00	- - - Other	1	Nil		
	2207.20.90.00	- - Other	1	Nil		
		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages.				
	2208.20	- Spirits obtained by distilling grape wine or grape marc :				
	2208.20.50.00	- - Brandy	1	Nil	\$500.p.p.dal	
	2208.20.90.00	- - Other	1	Nil	\$500.p.p.dal	
	2208.30.00.00	- Whiskies	1	Nil	\$500.p.p.dal	
	2208.40.00.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	1	Nil	\$500.p.p.dal	
	2208.50.00.00	- Gin and Geneva	1	Nil	\$500.p.p.dal	
	2208.60.00.00	- Vodka	1	Nil	\$500.p.p.dal	
	2208.70	- Liqueurs and cordials :				
	2208.70.10.00	- - Of an alcoholic strength by volume not exceeding 57 % vol.	1	Nil	\$500/dal	
	2208.70.90.00	- - Other	1	Nil	\$500/dal	
	2208.90	- Other :				
	2208.90.10.00	- - Medicated samsu of an alcoholic strength by volume not exceeding 40 % vol.	1	Nil	\$180/dal	
	2208.90.20.00	- - Medicated samsu of an alcoholic strength by volume exceeding 40 % vol.	1	Nil	\$240.p.p.dal	
	2208.90.30.00	- - Other samsu of an alcoholic strength by volume not exceeding 40 % vol.	1	Nil	\$180/dal	
	2208.90.40.00	- - Other samsu of an alcoholic strength by volume exceeding 40 % vol.	1	Nil	\$240.p.p.dal	
	2208.90.50.00	- - Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40 % vol.	1	Nil	\$180/dal	
2208.90.60.00	- - Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40 % vol.	1	Nil	\$240.p.p.dal		
2208.90.70.00	- - Bitters and similar beverages of an alcoholic strength not exceeding 57 % vol.	1	Nil	\$500/dal		
2208.90.80.00	- - Bitters and similar beverages of an alcoholic strength exceeding 57 % vol.	1	Nil	\$500/dal		
2208.90.91.00	- - Other : - - - Of an alcoholic strength by volume not exceeding 1.14 % vol.	1	Nil	\$240.p.p.dal		
2208.90.99.00	- - - Other	1	Nil	\$240.p.p.dal		
22.09	2209.00.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	1	Nil		

Chapter 23

Residues and waste from the food industries; prepared animal fodder

Note.

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

Subheading Note.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.			
	2301.10.00.00	- Flours, meals and pellets, of meat or meat offal; greaves	kg	Nil	
	2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates :			
	2301.20.10.00	- - Of fish, with a protein content of less than 60 % by weight	kg	Nil	
	2301.20.20.00	- - Of fish, with a protein content of 60% or more by weight	kg	Nil	
	2301.20.90.00	- - Other	kg	Nil	
23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.			
	2302.10.00.00	- Of maize (corn)	kg	Nil	
	2302.30	- Of wheat :			
	2302.30.10.00	- - Bran and pollard	kg	Nil	
	2302.30.90.00	- - Other	kg	Nil	
	2302.40	- Of other cereals :			
	2302.40.10.00	- - Of rice	kg	Nil	
	2302.40.90.00	- - Other	kg	Nil	
	2302.50.00.00	- Of leguminous plants	kg	Nil	
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.			
	2303.10	- Residues of starch manufacture and similar residues :			
	2303.10.10.00	- - Of manioc (cassava) or sago	kg	Nil	
	2303.10.90.00	- - Other	kg	Nil	
	2303.20.00.00	- Beet-pulp, bagasse and other waste of sugar manufacture	kg	Nil	
	2303.30.00.00	- Brewing or distilling dregs and waste	kg	Nil	
23.04		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.			
	2304.00.10.00	- Defatted soya-bean flour, fit for human consumption	kg	Nil	
	2304.00.90.00	- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
23.05	2305.00.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	kg	Nil	
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.			
	2306.10.00.00	- Of cotton seeds	kg	Nil	
	2306.20.00.00	- Of linseed	kg	Nil	
	2306.30.00.00	- Of sunflower seeds	kg	Nil	
		- Of rape or colza seeds :			
	2306.41	-- Of low erucic acid rape or colza seeds :			
	2306.41.10.00	--- Of low erucic acid rape seeds	kg	Nil	
	2306.41.20.00	--- Of low erucic acid colza seeds	kg	Nil	
	2306.49	-- Other :			
	2306.49.10.00	--- Of other rape seeds	kg	Nil	
	2306.49.20.00	--- Of other colza seeds	kg	Nil	
	2306.50.00.00	- Of coconut or copra	kg	Nil	
	2306.60	- Of palm nuts or kernels :			
	2306.60.10.00	-- Ground or in the form of pellets	kg	Nil	
	2306.60.90.00	-- Other	kg	Nil	
	2306.90	- Other :			
	2306.90.10.00	-- Of maize (corn) germ	kg	Nil	
	2306.90.90.00	-- Other	kg	Nil	
23.07	2307.00.00.00	Wine lees; argol.	kg	Nil	
23.08	2308.00.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	kg	Nil	
23.09		Preparations of a kind used in animal feeding.			
	2309.10	- Dog or cat food, put up for retail sale :			
	2309.10.10.00	-- Containing meat	kg	Nil	
	2309.10.90.00	-- Other	kg	Nil	
	2309.90	- Other :			
		-- Complete feed :			
	2309.90.11.00	--- Of a kind suitable for poultry	kg	Nil	
	2309.90.12.00	--- Of a kind suitable for swine	kg	Nil	
	2309.90.13.00	--- Of a kind suitable for prawns	kg	Nil	
	2309.90.14.00	--- Of a kind suitable for primates	kg	Nil	
	2309.90.19.00	--- Other	kg	Nil	
	2309.90.20.00	-- Premixes, feed supplements or feed additives	kg	Nil	
	2309.90.90.00	-- Other	kg	Nil	

Chapter 24
Tobacco and manufactured tobacco substitutes

Note.

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

Subheading Note.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
24.01		Unmanufactured tobacco; tobacco refuse.			
	2401.10	- Tobacco, not stemmed/stripped :			
	2401.10.10.00	- - Virginia type, flue-cured	kg	Nil	\$120.00/kg
	2401.10.20.00	- - Virginia type, other than flue-cured	kg	Nil	\$120.00/kg
	2401.10.40.00	- - Burley type	kg	Nil	\$120.00/kg
	2401.10.50.00	- - Other, flue-cured	kg	Nil	\$120.00/kg
	2401.10.90.00	- - Other	kg	Nil	\$120.00/kg
	2401.20	- Tobacco, partly or wholly stemmed/stripped :			
	2401.20.10.00	- - Virginia type, flue-cured	kg	Nil	\$120.00/kg
	2401.20.20.00	- - Virginia type, other than flue-cured	kg	Nil	\$120.00/kg
	2401.20.30.00	- - Oriental type	kg	Nil	\$120.00/kg
	2401.20.40.00	- - Burley type	kg	Nil	\$120.00/kg
	2401.20.50.00	- - Other, flue-cured	kg	Nil	\$120.00/kg
	2401.20.90.00	- - Other	kg	Nil	\$120.00/kg
	2401.30	- Tobacco refuse :			
	2401.30.10.00	- - Tobacco stems	kg	Nil	\$120.00/kg
	2401.30.90.00	- - Other	kg	Nil	\$120.00/kg
	24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		
2402.10.00.00		- Cigars, cheroots and cigarillos, containing tobacco	kg	Nil	\$400.00/kg
2402.20		- Cigarettes containing tobacco :			
2402.20.10.00		- - Beedies	kg	Nil	\$240.00/kg
2402.20.20.00		- - Clove cigarettes	kg	Nil	\$0.50/stick
2402.20.90.00		- - Other	kg	Nil	\$0.50/stick
2402.90		- Other :			
2402.90.10.00		- - Cigars, cheroots and cigarillos of tobacco substitutes	kg	Nil	\$400.00/kg
2402.90.20.00	- - Cigarettes of tobacco substitutes	kg	Nil	\$0.50/stick	
24.03		Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.			
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :			
	2403.11.00.00	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg	Nil	\$240.00/kg
	2403.19	- - Other :			
	- - - Packed for retail sale :				
2403.19.11.00	- - - - Ang Hoon	kg	Nil	\$240.00/kg	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	2403.19.19.00	----- Other	kg	Nil	\$240.00/kg
	2403.19.20.00	--- Other manufactured tobacco for the manufacture of cigarettes	kg	Nil	\$240.00/kg
		--- Other :			
	2403.19.91.00	----- Ang Hoon	kg	Nil	\$240.00/kg
	2403.19.99.00	----- Other	kg	Nil	\$240.00/kg
		- Other :			
	2403.91	-- "Homogenised" or "reconstituted" tobacco :			
	2403.91.10.00	--- Packed for retail sale	kg	Nil	\$240.00/kg
	2403.91.90.00	--- Other	kg	Nil	\$240.00/kg
	2403.99	-- Other :			
	2403.99.10.00	--- Tobacco extracts and essences	kg	Nil	\$240.00/kg
	2403.99.30.00	--- Manufactured tobacco substitutes	kg	Nil	\$240.00/kg
	2403.99.40.00	--- Snuff, whether or not dry	kg	Nil	\$240.00/kg
	2403.99.50.00	--- Chewing and sucking tobacco	kg	Nil	\$240.00/kg
	2403.99.90.00	--- Other	kg	Nil	\$240.00/kg

**SECTION V
MINERAL PRODUCTS**

Chapter 25

Salt; sulphur; earths and stone; plastering materials, lime and cement

Notes.

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.
The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.
2. This Chapter does not cover :
 - (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 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (h) Billiard chinks (heading 95.04); or
 - (ij) Writing or drawing chinks or tailors' chinks (heading 96.09).
3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
4. Heading 25.30 applies, *inter alia*, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
25.01		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.			
	2501.00.10.00	- Table salt	kg	Nil	
	2501.00.20.00	- Unprocessed rock salt	kg	Nil	
	2501.00.50.00	- Sea water	kg	Nil	
		- Other :			
	2501.00.91.00	-- With sodium chloride content more than 60 % but less than 97 %, calculated on a dry basis, fortified with iodine	kg	Nil	
	2501.00.92.00	-- Other, with sodium chloride content 97 % or more but less than 99.9 %, calculated on a dry basis	kg	Nil	
	2501.00.99.00	-- Other	kg	Nil	
25.02	2502.00.00.00	Unroasted iron pyrites.	kg	Nil	
25.03	2503.00.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
25.04	2504.10.00.00	Natural graphite. - In powder or in flakes	kg	Nil	
	2504.90.00.00	- Other	kg	Nil	
25.05	2505.10.00.00	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26. - Silica sands and quartz sands	kg	Nil	
	2505.90.00.00	- Other	kg	Nil	
25.06	2506.10.00.00	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. - Quartz	kg	Nil	
	2506.20.00.00	- Quartzite	kg	Nil	
25.07	2507.00.00.00	Kaolin and other kaolinic clays, whether or not calcined.	kg	Nil	
25.08	2508.10.00.00	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths. - Bentonite	kg	Nil	
	2508.30.00.00	- Fire-clay	kg	Nil	
	2508.40	- Other clays :			
	2508.40.10.00	- - Fuller's earth	kg	Nil	
	2508.40.90.00	- - Other	kg	Nil	
	2508.50.00.00	- Andalusite, kyanite and sillimanite	kg	Nil	
	2508.60.00.00	- Mullite	kg	Nil	
2508.70.00.00	- Chamotte or dinas earths	kg	Nil		
25.09	2509.00.00.00	Chalk.	kg	Nil	
25.10	2510.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk. - Underground :			
	2510.10.10.00	- - Apatite	kg	Nil	
	2510.10.90.00	- - Other	kg	Nil	
	2510.20	- Ground :			
	2510.20.10.00	- - Apatite	kg	Nil	
	2510.20.90.00	- - Other	kg	Nil	
25.11	2511.10.00.00	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16. - Natural barium sulphate (barytes)	kg	Nil	
	2511.20.00.00	- Natural barium carbonate (witherite)	kg	Nil	
25.12	2512.00.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	kg	Nil	
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	2513.10.00.00	- Pumice stone	kg	Nil	
	2513.20.00.00	- Emery, natural corundum, natural garnet and other natural abrasives	kg	Nil	
25.14	2514.00.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	kg	Nil	
25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
	2515.11.00.00	- Marble and travertine : - - Crude or roughly trimmed	kg	Nil	
	2515.12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape :			
	2515.12.10.00	- - - Blocks	kg	Nil	
	2515.12.20.00	- - - Slabs	kg	Nil	
	2515.20.00.00	- Ecaussine and other calcareous monumental or building stone; alabaster	kg	Nil	
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
	2516.11.00.00	- Granite : - - Crude or roughly trimmed	kg	Nil	
	2516.12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape :			
	2516.12.10.00	- - - Blocks	kg	Nil	
	2516.12.20.00	- - - Slabs	kg	Nil	
	2516.20	- Sandstone :			
	2516.20.10.00	- - Crude or roughly trimmed	kg	Nil	
	2516.20.20.00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	Nil	
	2516.90.00.00	- Other monumental or building stone	kg	Nil	
25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.			
	2517.10.00.00	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	kg	Nil	
	2517.20.00.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	kg	Nil	
	2517.30.00.00	- Tarred macadam - Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated :	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
25.18	2517.41.00.00	-- Of marble	kg	Nil	
	2517.49.00.00	-- Other	kg	Nil	
25.19		Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.			
	2518.10.00.00	- Dolomite, not calcined or sintered	kg	Nil	
	2518.20.00.00	- Calcined or sintered dolomite	kg	Nil	
	2518.30.00.00	- Dolomite ramming mix	kg	Nil	
25.20		Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.			
	2519.10.00.00	- Natural magnesium carbonate (magnesite)	kg	Nil	
	2519.90	- Other :			
	2519.90.10.00	-- Fused magnesia; dead-burned (sintered) magnesia	kg	Nil	
25.21		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.			
	2520.10.00.00	- Gypsum; anhydrite	kg	Nil	
	2520.20	- Plasters :			
	2520.20.10.00	-- Of a kind suitable for use in dentistry	kg	Nil	
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.			
	2522.10.00.00	- Quicklime	kg	Nil	
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.			
	2523.10	- Cement clinkers :			
	2523.10.10.00	-- Of a kind used in the manufacture of white cement	kg	Nil	
	2523.10.90.00	-- Other	kg	Nil	
25.24		Asbestos.			
	2523.21.00.00	-- Portland cement :			
	2523.29	-- Other :			
	2523.29.10.00	--- Coloured cement	kg	Nil	
	2523.29.90.00	--- Other	kg	Nil	
	2523.30.00.00	- Aluminous cement	kg	Nil	
	2523.90.00.00	- Other hydraulic cements	kg	Nil	
	2524.10.00.00	- Crocidolite	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
25.25	2524.90.00.00	- Other	kg	Nil	
		Mica, including splittings; mica waste.			
	2525.10.00.00	- Crude mica and mica rifted into sheets or splittings	kg	Nil	
	2525.20.00.00	- Mica powder	kg	Nil	
25.26	2525.30.00.00	- Mica waste	kg	Nil	
		Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.			
	2526.10.00.00	- Not crushed, not powdered	kg	Nil	
	2526.20	- Crushed or powdered :			
	2526.20.10.00	- - Talc powder	kg	Nil	
25.28	2526.20.90.00	- - Other	kg	Nil	
	2528.00.00.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H₃BO₃ calculated on the dry weight.	kg	Nil	
25.29		Feldspar; leucite; nepheline and nepheline syenite; fluorspar.			
	2529.10	- Feldspar :			
	2529.10.10.00	- - Potash feldspar; soda feldspar	kg	Nil	
	2529.10.90.00	- - Other	kg	Nil	
		- Fluorspar :			
	2529.21.00.00	- - Containing by weight 97 % or less of calcium fluoride	kg	Nil	
	2529.22.00.00	- - Containing by weight more than 97 % of calcium fluoride	kg	Nil	
	2529.30.00.00	- Leucite; nepheline and nepheline syenite	kg	Nil	
25.30		Mineral substances not elsewhere specified or included.			
	2530.10.00.00	- Vermiculite, perlite and chlorites, unexpanded	kg	Nil	
	2530.20	- Kieserite, epsomite (natural magnesium sulphates) :			
	2530.20.10.00	- - Kieserite	kg	Nil	
	2530.20.20.00	- - Epsomite (natural magnesium sulphates)	kg	Nil	
	2530.90	- Other :			
	2530.90.10.00	- - Micronized zircon sand (zirconium silicate) of a kind used as an opacifier	kg	Nil	
	2530.90.90.00	- - Other	kg	Nil	

Chapter 26
Ores, slag and ash

Notes.

1. This Chapter does not cover :
 - (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
 - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
 - (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
 - (d) Basic slag of Chapter 31;
 - (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
 - (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
 - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings 26.01 to 26.17, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading 26.20 applies only to :
 - (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
 - (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
26.01		Iron ores and concentrates, including roasted iron pyrites.			
	2601.11	- Iron ores and concentrates, other than roasted iron pyrites :			
	2601.11.10.00	- - Non-agglomerated :			
	2601.11.90.00	- - - Haematite and concentrates	kg	Nil	
	2601.12	- - Other	kg	Nil	
	2601.12	- - Agglomerated :			
	2601.12.10.00	- - - Haematite and concentrates	kg	Nil	
	2601.12.90.00	- - - Other	kg	Nil	
	2601.20.00.00	- Roasted iron pyrites	kg	Nil	
26.02	2602.00.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	kg	Nil	
26.03	2603.00.00.00	Copper ores and concentrates.	kg	Nil	
26.04	2604.00.00.00	Nickel ores and concentrates.	kg	Nil	
26.05	2605.00.00.00	Cobalt ores and concentrates.	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
26.06	2606.00.00.00	Aluminium ores and concentrates.	kg	Nil	
26.07	2607.00.00.00	Lead ores and concentrates.	kg	Nil	
26.08	2608.00.00.00	Zinc ores and concentrates.	kg	Nil	
26.09	2609.00.00.00	Tin ores and concentrates.	kg	Nil	
26.10	2610.00.00.00	Chromium ores and concentrates.	kg	Nil	
26.11	2611.00.00.00	Tungsten ores and concentrates.	kg	Nil	
26.12		Uranium or thorium ores and concentrates.			
	2612.10.00.00	- Uranium ores and concentrates	kg	Nil	
	2612.20.00.00	- Thorium ores and concentrates	kg	Nil	
26.13		Molybdenum ores and concentrates.			
	2613.10.00.00	- Roasted	kg	Nil	
	2613.90.00.00	- Other	kg	Nil	
26.14		Titanium ores and concentrates.			
	2614.00.10.00	- Ilmenite ores and concentrates	kg	Nil	
	2614.00.90.00	- Other	kg	Nil	
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.			
	2615.10.00.00	- Zirconium ores and concentrates	kg	Nil	
	2615.90.00.00	- Other	kg	Nil	
26.16		Precious metal ores and concentrates.			
	2616.10.00.00	- Silver ores and concentrates	kg	Nil	
	2616.90.00.00	- Other	kg	Nil	
26.17		Other ores and concentrates.			
	2617.10.00.00	- Antimony ores and concentrates	kg	Nil	
	2617.90.00.00	- Other	kg	Nil	
26.18	2618.00.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	kg	Nil	
26.19	2619.00.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	kg	Nil	
26.20		Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.			
		- Containing mainly zinc :			
	2620.11.00.00	- - Hard zinc spelter	kg	Nil	
	2620.19.00.00	- - Other	kg	Nil	
		- Containing mainly lead :			
	2620.21.00.00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	kg	Nil	
	2620.29.00.00	- - Other	kg	Nil	
	2620.30.00.00	- Containing mainly copper	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
26.21	2620.40.00.00	- Containing mainly aluminium	kg	Nil	
	2620.60.00.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	kg	Nil	
		- Other :			
	2620.91.00.00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	kg	Nil	
	2620.99	- - Other :			
	2620.99.10.00	- - - Slag and hardhead of tin	kg	Nil	
	2620.99.90.00	- - - Other	kg	Nil	
		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.			
	2621.10.00.00	- Ash and residues from the incineration of municipal waste	kg	Nil	
	2621.90.00.00	- Other	kg	Nil	

Chapter 27
Mineral fuels, mineral oils and products of their distillation; bituminous substances;
mineral waxes

Notes.

1. This Chapter does not cover :
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
 - (b) Medicaments of heading 30.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
2. References in heading 27.10 to “petroleum oils and oils obtained from bituminous minerals” include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
 However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distils at 300° C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).
3. For the purposes of heading 27.10, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include :
 - (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
 - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
 - (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
	2701.11.00.00	- Coal, whether or not pulverised, but not agglomerated :			
	2701.12	- - Anthracite	kg	Nil	
	2701.12.10.00	- - Bituminous coal :			
	2701.12.90.00	- - - Coking coal	kg	Nil	
	2701.19.00.00	- - - Other	kg	Nil	
		- - Other coal	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
27.02	2701.20.00.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	kg	Nil		
		Lignite, whether or not agglomerated, excluding jet.				
27.03	2702.10.00.00	- Lignite, whether or not pulverised, but not agglomerated	kg	Nil		
	2702.20.00.00	- Agglomerated lignite	kg	Nil		
		Peat (including peat litter), whether or not agglomerated.				
27.04	2703.00.10.00	- Peat, whether or not compressed into bales, but not agglomerated	kg	Nil		
	2703.00.20.00	- Agglomerated peat	kg	Nil		
		Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.				
	2704.00.10.00	- Coke and semi-coke of coal	kg	Nil		
27.05	2704.00.20.00	- Coke and semi-coke of lignite or of peat	kg	Nil		
	2704.00.30.00	- Retort carbon	kg	Nil		
	2705.00.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	kg	Nil		
27.06	2706.00.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	kg	Nil		
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.				
	2707.10.00.00	- Benzol (benzene)	kg	Nil		
	2707.20.00.00	- Toluol (toluene)	kg	Nil		
	2707.30.00.00	- Xylol (xylenes)	kg	Nil		
	2707.40.00.00	- Naphthalene	kg	Nil		
	2707.50.00.00	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	kg	Nil		
		- Other :				
	2707.91.00.00	-- Creosote oils	kg	Nil		
	2707.99	-- Other :				
	2707.99.10.00	--- Carbon black feedstock	kg	Nil		
	2707.99.90.00	--- Other	kg	Nil		
	27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
		2708.10.00.00	- Pitch	kg	Nil	
27.09	2708.20.00.00	- Pitch coke	kg	Nil		
		Petroleum oils and oils obtained from bituminous minerals, crude.				
	2709.00.10.00	- Crude petroleum oils	kg	Nil		
	2709.00.20.00	- Condensates	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
27.10	2709.00.90.00	- Other Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils. - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :	kg	Nil	
	2710.12	-- Light oils and preparations :			
		--- Motor spirit, leaded :			
	2710.12.11.00	---- Of RON 97 and above	kg	22¢/dal	
	2710.12.12.00	---- Of RON 90 and above but below RON 97	kg	22¢/dal	
	2710.12.13.00	---- Of other RON	kg	22¢/dal	
		--- Motor spirit, unleaded :			
		---- Of RON 97 and above :			
	2710.12.21.00	----- Unblended	kg	22¢/dal	
	2710.12.22.00	----- Blended with ethanol	kg	22¢/dal	
	2710.12.23.00	----- Other	kg	22¢/dal	
		---- Of RON 90 and above but below RON 97 :			
	2710.12.24.00	----- Unblended	kg	22¢/dal	
	2710.12.25.00	----- Blended with ethanol	kg	22¢/dal	
	2710.12.26.00	----- Other	kg	22¢/dal	
		---- Of other RON :			
	2710.12.27.00	----- Unblended	kg	22¢/dal	
	2710.12.28.00	----- Blended with ethanol	kg	22¢/dal	
	2710.12.29.00	----- Other	kg	22¢/dal	
		--- Aviation spirit, of a kind used in aviation piston-engines :			
	2710.12.31.00	---- 100 octane and above	kg	22¢/dal	
	2710.12.39.00	---- Other	kg	22¢/dal	
	2710.12.40.00	--- Tetrapropylene	kg	Nil	
	2710.12.50.00	--- White spirit	kg	Nil	
	2710.12.60.00	--- Low aromatic solvents containing by weight less than 1 % aromatic content	kg	Nil	
	2710.12.70.00	--- Other solvent spirits	kg	Nil	
	2710.12.80.00	--- Naphtha, reformates and other preparations of a kind used for blending into motor spirits	kg	Nil	
		--- Other :			
	2710.12.91.00	---- Alpha olefins	kg	Nil	
	2710.12.92.00	---- Other, petroleum spirit, having a flashpoint of less than 23° C	kg	Nil	
	2710.12.99.00	---- Other	kg	Nil	
2710.19	-- Other :				
2710.19.20.00	--- Topped crudes	kg	Nil		
2710.19.30.00	--- Carbon black feedstock	kg	Nil		
	--- Lubricating oils and greases :				
2710.19.41.00	---- Lubricating oil feedstock	kg	44¢/dal		
2710.19.42.00	---- Lubricating oils for aircraft engines	kg	44¢/dal		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
27.11	2710.19.43.00	---- Other lubricating oils	kg	44¢/dal	22¢/dal	
	2710.19.44.00	---- Lubricating greases	kg	11¢/kg		
	2710.19.50.00	--- Hydraulic brake fluid	kg	Nil		
	2710.19.60.00	--- Transformer and circuit breakers oils	kg	Nil		
			--- Diesel fuel; fuel oils :			
	2710.19.71.00	---- Automotive diesel fuel	kg	22¢/dal		
	2710.19.72.00	---- Other diesel fuels	kg	22¢/dal		
	2710.19.79.00	---- Fuel oils	kg	22¢/dal		
	2710.19.81.00	--- Aviation turbine fuel (jet fuel) having a flash point of 23° C or more	kg	Nil		
	2710.19.82.00	--- Aviation turbine fuel (jet fuel) having a flash point of less than 23° C	kg	Nil		
	2710.19.83.00	--- Other kerosene	kg	Nil		
	2710.19.89.00	--- Other medium oils and preparations	kg	Nil		
	2710.19.90.00	--- Other	kg	22¢/dal		
	2710.20.00.00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	kg	Nil		
			- Waste oils :			
	2710.91.00.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	Nil		
	2710.99.00.00	-- Other	kg	Nil		
			Petroleum gases and other gaseous hydrocarbons.			
			- Liquefied :			
	2711.11.00.00	-- Natural gas	kg	Nil		
	2711.12.00.00	-- Propane	kg	Nil		
	2711.13.00.00	-- Butanes	kg	Nil		
	2711.14	-- Ethylene, propylene, butylene and butadiene :				
	2711.14.10.00	--- Ethylene	kg	Nil		
	2711.14.90.00	--- Other	kg	Nil		
	2711.19.00.00	-- Other	kg	Nil		
			- In gaseous state :			
2711.21	-- Natural gas :					
2711.21.10.00	--- Of a kind used as a motor fuel	kg	Nil			
2711.21.90.00	--- Other	kg	Nil			
2711.29.00.00	-- Other	kg	Nil			
27.12		Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.				
	2712.10.00.00	- Petroleum jelly	kg	Nil		
	2712.20.00.00	- Paraffin wax containing by weight less than 0.75 % of oil	kg	Nil		
	2712.90	- Other :				
	2712.90.10.00	-- Paraffin wax	kg	Nil		
	2712.90.90.00	-- Other	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.			
	2713.11.00.00	- Petroleum coke : - - Not calcined	kg	Nil	
	2713.12.00.00	- - Calcined	kg	Nil	
	2713.20.00.00	- Petroleum bitumen	kg	Nil	
	2713.90.00.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	kg	Nil	
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.			
	2714.10.00.00	- Bituminous or oil shale and tar sands	kg	Nil	
	2714.90.00.00	- Other	kg	Nil	
27.15		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).			
	2715.00.10.00	- Polyurethane tar coatings	kg	Nil	
	2715.00.90.00	- Other	kg	Nil	
27.16	2716.00.00.00	Electrical energy.	1000 kWh	Nil	

SECTION VI
PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

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

Chapter 28

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

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to :
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphonylates, 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 28.11);
 - (b) Halide oxides of carbon (heading 28.12);
 - (c) Carbon disulphide (heading 28.13);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
 - (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover :
 - (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

- (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
 - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
 - (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
 - (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
 - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts.
Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
6. Heading 28.44 applies only to :
- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
 - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
 - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 µCi/g);
 - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - (f) Radioactive residues whether or not usable.

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

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

7. Heading 28.53 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the 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.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
28.01		SUB-CHAPTER I CHEMICAL ELEMENTS			
		Fluorine, chlorine, bromine and iodine.			
	2801.10.00.00	- Chlorine	kg	Nil	
	2801.20.00.00	- Iodine	kg	Nil	
	2801.30.00.00	- Fluorine; bromine	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
28.02	2802.00.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	kg	Nil	
28.03		Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).			
	2803.00.20.00	- Acetylene black	kg	Nil	
	2803.00.41.00	- - Of a kind used for rubber processing	kg	Nil	
	2803.00.49.00	- - Other	kg	Nil	
	2803.00.90.00	- Other	kg	Nil	
28.04		Hydrogen, rare gases and other non-metals.			
	2804.10.00.00	- Hydrogen	m ³	Nil	
		- Rare gases :			
	2804.21.00.00	- - Argon	m ³	Nil	
	2804.29.00.00	- - Other	m ³	Nil	
	2804.30.00.00	- Nitrogen	m ³	Nil	
	2804.40.00.00	- Oxygen	m ³	Nil	
	2804.50.00.00	- Boron; tellurium	kg	Nil	
		- Silicon :			
	2804.61.00.00	- - Containing by weight not less than 99.99 % of silicon	kg	Nil	
	2804.69.00.00	- - Other	kg	Nil	
	2804.70.00.00	- Phosphorus	kg	Nil	
	2804.80.00.00	- Arsenic	kg	Nil	
	2804.90.00.00	- Selenium	kg	Nil	
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.			
		- Alkali or alkaline-earth metals :			
	2805.11.00.00	- - Sodium	kg	Nil	
	2805.12.00.00	- - Calcium	kg	Nil	
	2805.19.00.00	- - Other	kg	Nil	
	2805.30.00.00	- Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed	kg	Nil	
	2805.40.00.00	- Mercury	kg	Nil	
		SUB-CHAPTER II INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.			
	2806.10.00.00	- Hydrogen chloride (hydrochloric acid)	kg	Nil	
	2806.20.00.00	- Chlorosulphuric acid	kg	Nil	
28.07	2807.00.00.00	Sulphuric acid; oleum.	kg	Nil	
28.08	2808.00.00.00	Nitric acid; sulphonitric acids.	kg	Nil	
28.09		Diphosphorous pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.			
	2809.10.00.00	- Diphosphorus pentoxide	kg	Nil	
	2809.20	- Phosphoric acid and polyphosphoric acids:			
		- - Food grade :			
	2809.20.31.00	- - - Hypophosphoric acid	kg	Nil	
	2809.20.32.00	- - - Phosphoric acid	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	2809.20.39.00	--- Other	kg	Nil	
		-- Other :			
	2809.20.91.00	--- Hypophosphoric acid	kg	Nil	
	2809.20.92.00	--- Phosphoric acid	kg	Nil	
	2809.20.99.00	--- Other	kg	Nil	
28.10	2810.00.00.00	Oxides of boron; boric acids.	kg	Nil	
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.			
		- Other inorganic acids :			
	2811.11.00.00	-- Hydrogen fluoride (hydrofluoric acid)	kg	Nil	
	2811.12.00.00	-- Hydrogen cyanide (hydrocyanic acid)	kg	Nil	
	2811.19	-- Other :			
	2811.19.10.00	--- Arsenic acid	kg	Nil	
	2811.19.20.00	--- Aminosulphonic acid (sulphamic acid)	kg	Nil	
	2811.19.90.00	--- Other	kg	Nil	
		- Other inorganic oxygen compounds of non-metals :			
	2811.21.00.00	-- Carbon dioxide	kg	Nil	
	2811.22	-- Silicon dioxide :			
	2811.22.10.00	--- In powder form	kg	Nil	
	2811.22.90.00	--- Other	kg	Nil	
	2811.29	-- Other :			
	2811.29.10.00	--- Diarsenic pentaoxide	kg	Nil	
	2811.29.20.00	--- Sulphur dioxide	kg	Nil	
	2811.29.90.00	--- Other	kg	Nil	
		SUB-CHAPTER III HALOGEN OR SULPHUR COMPOUNDS OF NON-METAL			
28.12		Halides and halide oxides of non-metals.			
		- Chlorides and chloride oxides :			
	2812.11.00.00	-- Carbonyl dichloride (phosgene)	kg	Nil	
	2812.12.00.00	-- Phosphorus oxychloride	kg	Nil	
	2812.13.00.00	-- Phosphorus trichloride	kg	Nil	
	2812.14.00.00	-- Phosphorus pentachloride	kg	Nil	
	2812.15.00.00	-- Sulphur monochloride	kg	Nil	
	2812.16.00.00	-- Sulphur dichloride	kg	Nil	
	2812.17.00.00	-- Thionyl chloride	kg	Nil	
	2812.19.00.00	-- Other	kg	Nil	
	2812.90.00.00	- Other	kg	Nil	
28.13		Sulphides of non-metals; commercial phosphorus trisulphide.			
	2813.10.00.00	- Carbon disulphide	kg	Nil	
	2813.90.00.00	- Other	kg	Nil	
		SUB-CHAPTER IV INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
28.14		Ammonia, anhydrous or in aqueous solution.			
	2814.10.00.00	- Anhydrous ammonia	kg	Nil	
	2814.20.00.00	- Ammonia in aqueous solution	kg	Nil	
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
28.16	2815.11.00.00	- Sodium hydroxide (caustic soda) : - - Solid	kg	Nil	
	2815.12.00.00	- - In aqueous solution (soda lye or liquid soda)	kg	Nil	
	2815.20.00.00	- Potassium hydroxide (caustic potash)	kg	Nil	
	2815.30.00.00	- Peroxides of sodium or potassium	kg	Nil	
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.			
	2816.10.00.00	- Hydroxide and peroxide of magnesium	kg	Nil	
28.17	2816.40.00.00	- Oxides, hydroxides and peroxides, of strontium or barium	kg	Nil	
		Zinc oxide; zinc peroxide.			
28.17	2817.00.10.00	- Zinc oxide	kg	Nil	
	2817.00.20.00	- Zinc peroxide	kg	Nil	
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.			
	2818.10.00.00	- Artificial corundum, whether or not chemically defined	kg	Nil	
	2818.20.00.00	- Aluminium oxide, other than artificial corundum	kg	Nil	
28.19	2818.30.00.00	- Aluminium hydroxide	kg	Nil	
		Chromium oxides and hydroxides.			
28.19	2819.10.00.00	- Chromium trioxide	kg	Nil	
	2819.90.00.00	- Other	kg	Nil	
28.20		Manganese oxides.			
	2820.10.00.00	- Manganese dioxide	kg	Nil	
28.21	2820.90.00.00	- Other	kg	Nil	
		Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe₂O₃.			
28.21	2821.10.00.00	- Iron oxides and hydroxides	kg	Nil	
	2821.20.00.00	- Earth colours	kg	Nil	
28.22	2822.00.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	kg	Nil	
28.23	2823.00.00.00	Titanium oxides.	kg	Nil	
28.24		Lead oxides; red lead and orange lead.			
	2824.10.00.00	- Lead monoxide (litharge, massicot)	kg	Nil	
28.25	2824.90.00.00	- Other	kg	Nil	
		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.			
	2825.10.00.00	- Hydrazine and hydroxylamine and their inorganic salts	kg	Nil	
	2825.20.00.00	- Lithium oxide and hydroxide	kg	Nil	
	2825.30.00.00	- Vanadium oxides and hydroxides	kg	Nil	
	2825.40.00.00	- Nickel oxides and hydroxides	kg	Nil	
	2825.50.00.00	- Copper oxides and hydroxides	kg	Nil	
	2825.60.00.00	- Germanium oxides and zirconium dioxide	kg	Nil	
	2825.70.00.00	- Molybdenum oxides and hydroxides	kg	Nil	
2825.80.00.00	- Antimony oxides	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	2825.90.00.00	- Other	kg	Nil	
28.26		SUB-CHAPTER V SALTS AND PEROXYSALTS OF INORGANIC ACIDS AND METALS			
		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.			
		- Fluorides :			
	2826.12.00.00	- - Of aluminium	kg	Nil	
	2826.19.00.00	- - Other	kg	Nil	
	2826.30.00.00	- Sodium hexafluoroaluminate (synthetic cryolite)	kg	Nil	
	2826.90.00.00	- Other	kg	Nil	
28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.			
	2827.10.00.00	- Ammonium chloride	kg	Nil	
	2827.20	- Calcium chloride :			
	2827.20.10.00	- - Containing 73 % - 80 % by weight	kg	Nil	
	2827.20.90.00	- - Other	kg	Nil	
		- Other chlorides :			
	2827.31.00.00	- - Of magnesium	kg	Nil	
	2827.32.00.00	- - Of aluminium	kg	Nil	
	2827.35.00.00	- - Of nickel	kg	Nil	
	2827.39	- - Other :			
	2827.39.10.00	- - - Of barium or of cobalt	kg	Nil	
	2827.39.20.00	- - - Of iron	kg	Nil	
	2827.39.30.00	- - - Of zinc	kg	Nil	
	2827.39.90.00	- - - Other	kg	Nil	
		- Chloride oxides and chloride hydroxides :			
	2827.41.00.00	- - Of copper	kg	Nil	
	2827.49.00.00	- - Other	kg	Nil	
		- Bromides and bromide oxides :			
	2827.51.00.00	- - Bromides of sodium or of potassium	kg	Nil	
	2827.59.00.00	- - Other	kg	Nil	
	2827.60.00.00	- Iodides and iodide oxides	kg	Nil	
28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.			
	2828.10.00.00	- Commercial calcium hypochlorite and other calcium hypochlorites	kg	Nil	
	2828.90	- Other :			
	2828.90.10.00	- - Sodium hypochlorite	kg	Nil	
	2828.90.90.00	- - Other	kg	Nil	
28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.			
		- Chlorates :			
	2829.11.00.00	- - Of sodium	kg	Nil	
	2829.19.00.00	- - Other	kg	Nil	
	2829.90	- Other :			
	2829.90.10.00	- - Sodium perchlorate	kg	Nil	
	2829.90.90.00	- - Other	kg	Nil	
28.30		Sulphides; polysulphides, whether or not chemically defined.			
	2830.10.00.00	- Sodium sulphides	kg	Nil	
	2830.90	- Other :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	2830.90.10.00	-- Cadmium sulphide or zinc sulphide	kg	Nil	
	2830.90.90.00	-- Other	kg	Nil	
28.31		Dithionites and sulphonylates.			
	2831.10.00.00	- Of sodium	kg	Nil	
	2831.90.00.00	- Other	kg	Nil	
28.32		Sulphites; thiosulphates.			
	2832.10.00.00	- Sodium sulphites	kg	Nil	
	2832.20.00.00	- Other sulphites	kg	Nil	
	2832.30.00.00	- Thiosulphates	kg	Nil	
28.33		Sulphates; alums; peroxosulphates (persulphates).			
		- Sodium sulphates :			
	2833.11.00.00	-- Disodium sulphate	kg	Nil	
	2833.19.00.00	-- Other	kg	Nil	
		- Other sulphates :			
	2833.21.00.00	-- Of magnesium	kg	Nil	
	2833.22	-- Of aluminium :			
	2833.22.10.00	--- Commercial grade	kg	Nil	
	2833.22.90.00	--- Other	kg	Nil	
	2833.24.00.00	-- Of nickel	kg	Nil	
	2833.25.00.00	-- Of copper	kg	Nil	
	2833.27.00.00	-- Of barium	kg	Nil	
	2833.29	-- Other :			
	2833.29.20.00	--- Tribasic lead sulphate	kg	Nil	
	2833.29.30.00	--- Of chromium	kg	Nil	
	2833.29.90.00	--- Other	kg	Nil	
	2833.30.00.00	- Alums	kg	Nil	
	2833.40.00.00	- Peroxosulphates (persulphates)	kg	Nil	
28.34		Nitrites; nitrates.			
	2834.10.00.00	- Nitrites	kg	Nil	
		- Nitrates :			
	2834.21.00.00	-- Of potassium	kg	Nil	
	2834.29	-- Other :			
	2834.29.10.00	--- Of bismuth	kg	Nil	
	2834.29.90.00	--- Other	kg	Nil	
28.35		Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.			
	2835.10.00.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	kg	Nil	
		- Phosphates :			
	2835.22.00.00	-- Of mono- or disodium	kg	Nil	
	2835.24.00.00	-- Of potassium	kg	Nil	
	2835.25	-- Calcium hydrogenorthophosphate ("dicalcium phosphate") :			
	2835.25.10.00	--- Feed grade	kg	Nil	
	2835.25.90.00	--- Other	kg	Nil	
	2835.26.00.00	-- Other phosphates of calcium	kg	Nil	
	2835.29	-- Other :			
	2835.29.10.00	--- Of trisodium	kg	Nil	
	2835.29.90.00	--- Other	kg	Nil	
		- Polyphosphates :			
	2835.31.00.00	-- Sodium triphosphate (sodium tripolyphosphate)	kg	Nil	
	2835.39	-- Other :			
	2835.39.10.00	--- Tetrasodium pyrophosphate	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
28.36	2835.39.90.00	--- Other	kg	Nil	
		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.			
	2836.20.00.00	- Disodium carbonate	kg	Nil	
	2836.30.00.00	- Sodium hydrogencarbonate (sodium bicarbonate)	kg	Nil	
	2836.40.00.00	- Potassium carbonates	kg	Nil	
	2836.50	- Calcium carbonate :			
	2836.50.10.00	-- Food or pharmaceutical grade	kg	Nil	
	2836.50.90.00	-- Other	kg	Nil	
	2836.60.00.00	- Barium carbonate	kg	Nil	
		- Other :			
	2836.91.00.00	-- Lithium carbonates	kg	Nil	
	2836.92.00.00	-- Strontium carbonate	kg	Nil	
	2836.99	-- Other :			
	2836.99.10.00	--- Commercial ammonium carbonate	kg	Nil	
	2836.99.20.00	--- Lead carbonates	kg	Nil	
2836.99.90.00	--- Other	kg	Nil		
28.37		Cyanides, cyanide oxides and complex cyanides.			
		- Cyanides and cyanide oxides :			
	2837.11.00.00	-- Of sodium	kg	Nil	
	2837.19.00.00	-- Other	kg	Nil	
2837.20.00.00	- Complex cyanides	kg	Nil		
28.39		Silicates; commercial alkali metal silicates.			
		- Of sodium :			
	2839.11.00.00	-- Sodium metasilicates	kg	Nil	
	2839.19	-- Other :			
	2839.19.10.00	--- Sodium silicates	kg	Nil	
	2839.19.90.00	--- Other	kg	Nil	
2839.90.00.00	- Other	kg	Nil		
28.40		Borates; peroxoborates (perborates).			
		- Disodium tetraborate (refined borax) :			
	2840.11.00.00	-- Anhydrous	kg	Nil	
	2840.19.00.00	-- Other	kg	Nil	
	2840.20.00.00	- Other borates	kg	Nil	
2840.30.00.00	- Peroxoborates (perborates)	kg	Nil		
28.41		Salts of oxometallic or peroxometallic acids.			
	2841.30.00.00	- Sodium dichromate	kg	Nil	
	2841.50.00.00	- Other chromates and dichromates; peroxochromates	kg	Nil	
		- Manganites, manganates and permanganates :			
	2841.61.00.00	-- Potassium permanganate	kg	Nil	
	2841.69.00.00	-- Other	kg	Nil	
	2841.70.00.00	- Molybdates	kg	Nil	
	2841.80.00.00	- Tungstates (wolframates)	kg	Nil	
	2841.90.00.00	- Other	kg	Nil	
28.42		Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.			
	2842.10.00.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	kg	Nil	
	2842.90	- Other :			
	2842.90.10.00	-- Sodium arsenite	kg	Nil	
	2842.90.20.00	-- Copper or chromium salts	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	2842.90.30.00	- - Other fulminates, cyanates and thiocyanates	kg	Nil	
	2842.90.90.00	- - Other	kg	Nil	
28.43		SUB-CHAPTER VI MISCELLANEOUS			
		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.			
	2843.10.00.00	- Colloidal precious metals	kg	Nil	
		- Silver compounds :			
	2843.21.00.00	- - Silver nitrate	kg	Nil	
	2843.29.00.00	- - Other	kg	Nil	
	2843.30.00.00	- Gold compounds	kg	Nil	
	2843.90.00.00	- Other compounds; amalgams	kg	Nil	
28.44		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.			
	2844.10	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds :			
	2844.10.10.00	- - Natural uranium and its compounds	kg	Nil	
	2844.10.90.00	- - Other	kg	Nil	
	2844.20	- 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 :			
	2844.20.10.00	- - Uranium enriched in U 235 and its compounds; plutonium and its compounds	kg	Nil	
	2844.20.90.00	- - Other	kg	Nil	
	2844.30	- 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 :			
	2844.30.10.00	- - Uranium depleted in U 235 and its compounds; thorium and its compounds	kg	Nil	
	2844.30.90.00	- - Other	kg	Nil	
	2844.40	- 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 :			
	2844.40.10.00	- - Radioactive elements and isotopes and compounds; radioactive residues	kg	Nil	
	2844.40.90.00	- - Other	kg	Nil	
	2844.50.00.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg	Nil	
28.45		Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.			
	2845.10.00.00	- Heavy water (deuterium oxide)	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
28.46	2845.90.00.00	- Other	kg	Nil		
		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.				
28.47	2846.10.00.00	- Cerium compounds	kg	Nil		
	2846.90.00.00	- Other	kg	Nil		
		Hydrogen peroxide, whether or not solidified with urea.				
28.49	2847.00.10.00	- In liquid form	kg	Nil		
	2847.00.90.00	- Other	kg	Nil		
		Carbides, whether or not chemically defined.				
28.50	2849.10.00.00	- Of calcium	kg	Nil		
	2849.20.00.00	- Of silicon	kg	Nil		
	2849.90.00.00	- Other	kg	Nil		
	2850.00.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	kg	Nil		
		Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.				
28.52	2852.10	- Chemically defined :				
	2852.10.10.00	- - Mercury sulphates	kg	Nil		
	2852.10.20.00	- - Mercury compounds of a kind used as luminophores	kg	Nil		
	2852.10.90.00	- - Other	kg	Nil		
	2852.90	- Other :				
	2852.90.10.00	- - Mercury tannates	kg	Nil		
	2852.90.20.00	- - Mercury sulphides; mercury polysulphides; mercury polyphosphates; mercury carbides; heterocyclic mercury compounds of subheading 2934.99.90; mercury peptone derivatives; other protein derivatives of mercury	kg	Nil		
	2852.90.90.00	- - Other	kg	Nil		
			Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.			
28.53	2853.10.00.00	- Cyanogen chloride (chlorocyan)	kg	Nil		
	2853.90	- Other :				
	2853.90.10.00	- - Demineralized waters	kg	Nil		
	2853.90.90.00	- - Other	kg	Nil		

Chapter 29

Organic chemicals

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to :
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover :
 - (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
 - (b) Ethyl alcohol (heading 22.07 or 22.08);
 - (c) Methane or propane (heading 27.11);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) Immunological products of heading 30.02;
 - (f) Urea (heading 31.02 or 31.05);
 - (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
 - (h) Enzymes (heading 35.07);
 - (ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
 - (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
 - (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

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

For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, “oxygen-function” is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.
5. (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.

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

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

- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;
 - (2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and
 - (3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by “cleaving” of all metal bonds, other than metal-carbon bonds.
- (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
- (E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.
- Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
7. Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.
- These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.
8. For the purposes of heading 29.37 :
- (a) the term “hormones” includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
 - (b) the expression “used primarily as hormones” applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Notes.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
29.01		SUB-CHAPTER I HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
		Acyclic hydrocarbons.			
	2901.10.00.00	- Saturated	kg	Nil	
		- Unsaturated :			
	2901.21.00.00	-- Ethylene	kg	Nil	
	2901.22.00.00	-- Propene (propylene)	kg	Nil	
	2901.23.00.00	-- Butene (butylene) and isomers thereof	kg	Nil	
2901.24.00.00	-- Buta-1,3-diene and isoprene	kg	Nil		
2901.29	-- Other :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
29.02	2901.29.10.00	- - - Acetylene	kg	Nil		
	2901.29.20.00	- - - Hexene and isomers thereof	kg	Nil		
	2901.29.90.00	- - - Other	kg	Nil		
		Cyclic hydrocarbons.				
		- Cyclanes, cyclenes and cycloterpenes :				
	2902.11.00.00	-- Cyclohexane	kg	Nil		
	2902.19.00.00	-- Other	kg	Nil		
	2902.20.00.00	- Benzene	kg	Nil		
	2902.30.00.00	- Toluene	kg	Nil		
		- Xylenes :				
	2902.41.00.00	-- <i>o</i> -Xylene	kg	Nil		
	2902.42.00.00	-- <i>m</i> -Xylene	kg	Nil		
	2902.43.00.00	-- <i>p</i> -Xylene	kg	Nil		
	2902.44.00.00	-- Mixed xylene isomers	kg	Nil		
	2902.50.00.00	- Styrene	kg	Nil		
	2902.60.00.00	- Ethylbenzene	kg	Nil		
	2902.70.00.00	- Cumene	kg	Nil		
2902.90	- Other :					
2902.90.10.00	-- Dodecylbenzene	kg	Nil			
2902.90.20.00	-- Other alkylbenzenes	kg	Nil			
2902.90.90.00	-- Other	kg	Nil			
29.03		Halogenated derivatives of hydrocarbons.				
		- Saturated chlorinated derivatives of acyclic hydrocarbons :				
	2903.11	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride) :				
	2903.11.10.00	- - - Chloromethane (methyl chloride)	kg	Nil		
	2903.11.90.00	- - - Other	kg	Nil		
	2903.12.00.00	-- Dichloromethane (methylene chloride)	kg	Nil		
	2903.13.00.00	-- Chloroform (trichloromethane)	kg	Nil		
	2903.14.00.00	-- Carbon tetrachloride	kg	Nil		
	2903.15.00.00	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	kg	Nil		
	2903.19	-- Other :				
	2903.19.10.00	- - - 1,2 - Dichloropropane (propylene dichloride) and dichlorobutanes	kg	Nil		
	2903.19.20.00	- - - 1,1,1-Trichloroethane (methyl chloroform)	kg	Nil		
	2903.19.90.00	- - - Other	kg	Nil		
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons :				
	2903.21.00.00	-- Vinyl chloride (chloroethylene)	kg	Nil		
	2903.22.00.00	-- Trichloroethylene	kg	Nil		
	2903.23.00.00	-- Tetrachloroethylene (perchloroethylene)	kg	Nil		
	2903.29.00.00	-- Other	kg	Nil		
		- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :				
	2903.31.00.00	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	kg	Nil		
	2903.39	-- Other :				
	2903.39.10.00	- - - Bromomethane (methyl bromide)	kg	Nil		
	2903.39.90.00	- - - Other	kg	Nil		
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :					
2903.71.00.00	-- Chlorodifluoromethane	kg	Nil			
2903.72.00.00	-- Dichlorotrifluoroethanes	kg	Nil			
2903.73.00.00	-- Dichlorofluoroethanes	kg	Nil			
2903.74.00.00	-- Chlorodifluoroethanes	kg	Nil			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	2903.75.00.00	-- Dichloropentafluoropropanes	kg	Nil	
	2903.76.00.00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	kg	Nil	
	2903.77.00.00	-- Other, perhalogenated only with fluorine and chlorine	kg	Nil	
	2903.78.00.00	-- Other perhalogenated derivatives	kg	Nil	
	2903.79.00.00	-- Other	kg	Nil	
		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :			
	2903.81.00.00	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg	Nil	
	2903.82.00.00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	kg	Nil	
	2903.83.00.00	-- Mirex (ISO)	kg	Nil	
	2903.89.00.00	-- Other	kg	Nil	
		- Halogenated derivatives of aromatic hydrocarbons :			
	2903.91.00.00	-- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	kg	Nil	
	2903.92.00.00	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN),1,1,1-trichloro-2,2-bis(<i>p</i> -chlorophenyl)ethane)	kg	Nil	
	2903.93.00.00	-- Pentachlorobenzene (ISO)	kg	Nil	
	2903.94.00.00	-- Hexabromobiphenyls	kg	Nil	
	2903.99.00.00	-- Other	kg	Nil	
29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.			
	2904.10.00.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	kg	Nil	
	2904.20	- Derivatives containing only nitro or only nitroso groups :			
	2904.20.10.00	-- Trinitrotoluene	kg	Nil	
	2904.20.90.00	-- Other	kg	Nil	
	2904.31.00.00	-- Perfluorooctane sulphonic acid	kg	Nil	
	2904.32.00.00	-- Ammonium perfluorooctane sulphonate	kg	Nil	
	2904.33.00.00	-- Lithium perfluorooctane sulphonate	kg	Nil	
	2904.34.00.00	-- Potassium perfluorooctane sulphonate	kg	Nil	
	2904.35.00.00	-- Other salts of perfluorooctane sulphonic acid	kg	Nil	
	2904.36.00.00	-- Perfluorooctane sulphonyl fluoride	kg	Nil	
		- Other :			
	2904.91.00.00	-- Trichloronitromethane (chloropicrin)	kg	Nil	
	2904.99.00.00	-- Other	kg	Nil	
		SUB-CHAPTER II ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		- Saturated monohydric alcohols :			
	2905.11.00.00	-- Methanol (methyl alcohol)	kg	Nil	
	2905.12.00.00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	kg	Nil	
	2905.13.00.00	-- Butan-1-ol (<i>n</i> -butyl alcohol)	kg	Nil	
	2905.14.00.00	-- Other butanols	kg	Nil	
	2905.16.00.00	-- Octanol (octyl alcohol) and isomers thereof	kg	Nil	
	2905.17.00.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg	Nil	
	2905.19.00.00	-- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	2905.22.00.00	- Unsaturated monohydric alcohols :			
		-- Acyclic terpene alcohols	kg	Nil	
	2905.29.00.00	-- Other	kg	Nil	
		- Diols :			
	2905.31.00.00	-- Ethylene glycol (ethanediol)	kg	Nil	
	2905.32.00.00	-- Propylene glycol (propane-1,2-diol)	kg	Nil	
	2905.39.00.00	-- Other	kg	Nil	
		- Other polyhydric alcohols :			
	2905.41.00.00	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	kg	Nil	
	2905.42.00.00	-- Pentaerythritol	kg	Nil	
	2905.43.00.00	-- Mannitol	kg	Nil	
	2905.44.00.00	-- D-glucitol (sorbitol)	kg	Nil	
	2905.45.00.00	-- Glycerol	kg	Nil	
	2905.49.00.00	-- Other	kg	Nil	
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :			
	2905.51.00.00	-- Ethchlorvynol (INN)	kg	Nil	
	2905.59.00.00	-- Other	kg	Nil	
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		- Cyclanic, cyclenic or cycloterpenic :			
	2906.11.00.00	-- Menthol	kg	Nil	
	2906.12.00.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	kg	Nil	
	2906.13.00.00	-- Sterols and inositols	kg	Nil	
	2906.19.00.00	-- Other	kg	Nil	
		- Aromatic :			
	2906.21.00.00	-- Benzyl alcohol	kg	Nil	
	2906.29.00.00	-- Other	kg	Nil	
29.07		SUB-CHAPTER III PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
		Phenols; phenol-alcohols.			
		- Monophenols :			
	2907.11.00.00	-- Phenol (hydroxybenzene) and its salts	kg	Nil	
	2907.12.00.00	-- Cresols and their salts	kg	Nil	
	2907.13.00.00	-- Octylphenol, nonylphenol and their isomers; salts thereof	kg	Nil	
	2907.15.00.00	-- Naphthols and their salts	kg	Nil	
	2907.19.00.00	-- Other	kg	Nil	
		- Polyphenols; phenol-alcohols :			
	2907.21.00.00	-- Resorcinol and its salts	kg	Nil	
	2907.22.00.00	-- Hydroquinone (quinol) and its salts	kg	Nil	
	2907.23.00.00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	kg	Nil	
	2907.29	-- Other :			
	2907.29.10.00	--- Phenol-alcohols	kg	Nil	
	2907.29.90.00	--- Other	kg	Nil	
29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	2908.11.00.00	- Derivatives containing only halogen substituents and their salts :			
		- - Pentachlorophenol (ISO)	kg	Nil	
	2908.19.00.00	- - Other	kg	Nil	
		- Other :			
	2908.91.00.00	- - Dinoseb (ISO) and its salts	kg	Nil	
	2908.92.00.00	- - 4,6-Dinitro- <i>o</i> -cresol (DNOC (ISO)) and its salts	kg	Nil	
	2908.99.00.00	- - Other	kg	Nil	
		SUB-CHAPTER IV			
		ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.09		Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2909.11.00.00	- - Diethyl ether	kg	Nil	
	2909.19.00.00	- - Other	kg	Nil	
	2909.20.00.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	Nil	
	2909.30.00.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	Nil	
		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2909.41.00.00	- - 2,2'-Oxydiethanol (diethylene glycol, digol)	kg	Nil	
	2909.43.00.00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	kg	Nil	
	2909.44.00.00	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	kg	Nil	
	2909.49.00.00	- - Other	kg	Nil	
	2909.50.00.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	Nil	
	2909.60.00.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	Nil	
29.10		Epoxydes, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	2910.10.00.00	- Oxirane (ethylene oxide)	kg	Nil	
	2910.20.00.00	- Methyloxirane (propylene oxide)	kg	Nil	
	2910.30.00.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	kg	Nil	
	2910.40.00.00	- Dieldrin (ISO, INN)	kg	Nil	
	2910.50.00.00	- Endrin (ISO)	kg	Nil	
	2910.90.00.00	- Other	kg	Nil	
29.11	2911.00.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
29.12		SUB-CHAPTER V ALDEHYDE-FUNCTION COMPOUNDS			
		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.			
		- Acyclic aldehydes without other oxygen function :			
	2912.11	-- Methanal (formaldehyde) :			
	2912.11.10.00	--- Formalin	kg	Nil	
	2912.11.90.00	--- Other	kg	Nil	
	2912.12.00.00	-- Ethanal (acetaldehyde)	kg	Nil	
	2912.19.00.00	-- Other	kg	Nil	
		- Cyclic aldehydes without other oxygen function :			
	2912.21.00.00	-- Benzaldehyde	kg	Nil	
	2912.29.00.00	-- Other	kg	Nil	
		- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :			
	2912.41.00.00	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	kg	Nil	
	2912.42.00.00	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	kg	Nil	
	2912.49	-- Other :			
	2912.49.10.00	--- Other aldehyde-alcohols	kg	Nil	
	2912.49.90.00	--- Other	kg	Nil	
	2912.50.00.00	- Cyclic polymers of aldehydes	kg	Nil	
	2912.60.00.00	- Paraformaldehyde	kg	Nil	
29.13	2913.00.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	kg	Nil	
29.14		SUB-CHAPTER VI KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS			
		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		- Acyclic ketones without other oxygen function :			
	2914.11.00.00	-- Acetone	kg	Nil	
	2914.12.00.00	-- Butanone (methyl ethyl ketone)	kg	Nil	
	2914.13.00.00	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	kg	Nil	
	2914.19.00.00	-- Other	kg	Nil	
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :			
	2914.22.00.00	-- Cyclohexanone and methylcyclohexanones	kg	Nil	
	2914.23.00.00	-- Ionones and methylionones	kg	Nil	
	2914.29	-- Other :			
	2914.29.10.00	--- Camphor	kg	Nil	
	2914.29.90.00	--- Other	kg	Nil	
		- Aromatic ketones without other oxygen function :			
	2914.31.00.00	-- Phenylacetone (phenylpropan-2-one)	kg	Nil	
	2914.39.00.00	-- Other	kg	Nil	
	2914.40.00.00	- Ketone-alcohols and ketone-aldehydes	kg	Nil	
	2914.50.00.00	- Ketone-phenols and ketones with other oxygen function	kg	Nil	
		- Quinones :			
	2914.61.00.00	-- Anthraquinone	kg	Nil	
	2914.62.00.00	-- Coenzyme Q10 (ubidecarenone (INN))	kg	Nil	
2914.69.00.00	-- Other	kg	Nil		
	- Halogenated, sulphonated, nitrated or nitrosated derivatives :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	2914.71.00.00	-- Chlordecone (ISO)	kg	Nil	
	2914.79.00.00	-- Other	kg	Nil	
29.15		SUB-CHAPTER VII CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		- Formic acid, its salts and esters :			
	2915.11.00.00	-- Formic acid	kg	Nil	
	2915.12.00.00	-- Salts of formic acid	kg	Nil	
	2915.13.00.00	-- Esters of formic acid	kg	Nil	
		- Acetic acid and its salts; acetic anhydride :			
	2915.21.00.00	-- Acetic acid	kg	Nil	
	2915.24.00.00	-- Acetic anhydride	kg	Nil	
	2915.29	-- Other :			
	2915.29.10.00	--- Sodium acetate; cobalt acetates	kg	Nil	
	2915.29.90.00	--- Other	kg	Nil	
		- Esters of acetic acid :			
	2915.31.00.00	-- Ethyl acetate	kg	Nil	
	2915.32.00.00	-- Vinyl acetate	kg	Nil	
	2915.33.00.00	-- <i>n</i> -Butyl acetate	kg	Nil	
	2915.36.00.00	-- Dinoseb (ISO) acetate	kg	Nil	
	2915.39	-- Other :			
	2915.39.10.00	--- Isobutyl acetate	kg	Nil	
	2915.39.20.00	--- 2- Ethoxyethyl acetate	kg	Nil	
	2915.39.90.00	--- Other	kg	Nil	
	2915.40.00.00	- Mono-, di- or trichloroacetic acids, their salts and esters	kg	Nil	
	2915.50.00.00	- Propionic acid, its salts and esters	kg	Nil	
	2915.60.00.00	- Butanoic acids, pentanoic acids, their salts and esters	kg	Nil	
	2915.70	- Palmitic acid, stearic acid, their salts and esters :			
	2915.70.10.00	-- Palmitic acid, its salts and esters	kg	Nil	
	2915.70.20.00	-- Stearic acid	kg	Nil	
	2915.70.30.00	-- Salts and esters of stearic acid	kg	Nil	
	2915.90	- Other :			
	2915.90.10.00	-- Acetyl chloride	kg	Nil	
	2915.90.20.00	-- Lauric acid, myristic acid, their salts and esters	kg	Nil	
	2915.90.30.00	-- Caprylic acid, its salts and esters	kg	Nil	
	2915.90.40.00	-- Capric acid, its salts and esters	kg	Nil	
	2915.90.90.00	-- Other	kg	Nil	
29.16		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
	2916.11.00.00	-- Acrylic acid and its salts	kg	Nil	
	2916.12.00.00	-- Esters of acrylic acid	kg	Nil	
	2916.13.00.00	-- Methacrylic acid and its salts	kg	Nil	
	2916.14	-- Esters of methacrylic acid :			
	2916.14.10.00	--- Methyl methacrylate	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
29.17	2916.14.90.00	- - - Other	kg	Nil		
	2916.15.00.00	- - Oleic, linoleic or linolenic acids, their salts and esters	kg	Nil		
	2916.16.00.00	- - Binapacryl (ISO)	kg	Nil		
	2916.19.00.00	- - Other	kg	Nil		
	2916.20.00.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	Nil		
			- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
	2916.31.00.00	- - Benzoic acid, its salts and esters	kg	Nil		
	2916.32.00.00	- - Benzoyl peroxide and benzoyl chloride	kg	Nil		
	2916.34.00.00	- - Phenylacetic acid and its salts	kg	Nil		
	2916.39	- - Other :				
	2916.39.10.00	- - - 2,4-Dichlorophenyl acetic acid and its salts and esters	kg	Nil		
	2916.39.20.00	- - - Esters of phenylacetic acid	kg	Nil		
	2916.39.90.00	- - - Other	kg	Nil		
			Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
			- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
	2917.11.00.00	- - Oxalic acid, its salts and esters	kg	Nil		
	2917.12	- - Adipic acid, its salts and esters :				
	2917.12.10.00	- - - Dioctyl adipate	kg	Nil		
	2917.12.90.00	- - - Other	kg	Nil		
	2917.13.00.00	- - Azelaic acid, sebacic acid, their salts and esters	kg	Nil		
	2917.14.00.00	- - Maleic anhydride	kg	Nil		
	2917.19.00.00	- - Other	kg	Nil		
	2917.20.00.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	Nil		
			- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
	2917.32.00.00	- - Dioctyl orthophthalates	kg	Nil		
	2917.33.00.00	- - Dinonyl or didecyl orthophthalates	kg	Nil		
	2917.34	- - Other esters of orthophthalic acid :				
	2917.34.10.00	- - - Dibutyl orthophthalates	kg	Nil		
	2917.34.90.00	- - - Other	kg	Nil		
	2917.35.00.00	- - Phthalic anhydride	kg	Nil		
	2917.36.00.00	- - Terephthalic acid and its salts	kg	Nil		
	2917.37.00.00	- - Dimethyl terephthalate	kg	Nil		
2917.39	- - Other :					
2917.39.10.00	- - - Trioctyltrimellitate	kg	Nil			
2917.39.20.00	- - - Other phthalic compounds of a kind used as plasticisers and esters of phthalic anhydride	kg	Nil			
2917.39.90.00	- - - Other	kg	Nil			
29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
		- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :				
	2918.11.00.00	- - Lactic acid, its salts and esters	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	2918.12.00.00	-- Tartaric acid	kg	Nil	
	2918.13.00.00	-- Salts and esters of tartaric acid	kg	Nil	
	2918.14.00.00	-- Citric acid	kg	Nil	
	2918.15	-- Salts and esters of citric acid :			
	2918.15.10.00	--- Calcium citrate	kg	Nil	
	2918.15.90.00	--- Other	kg	Nil	
	2918.16.00.00	-- Gluconic acid, its salts and esters	kg	Nil	
	2918.17.00.00	-- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	kg	Nil	
	2918.18.00.00	-- Chlorobenzilate (ISO)	kg	Nil	
	2918.19.00.00	-- Other	kg	Nil	
		- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
	2918.21.00.00	-- Salicylic acid and its salts	kg	Nil	
	2918.22.00.00	-- <i>o</i> -Acetylsalicylic acid, its salts and esters	kg	Nil	
	2918.23.00.00	-- Other esters of salicylic acid and their salts	kg	Nil	
	2918.29	-- Other :			
	2918.29.10.00	--- Alkyl sulphonic ester of phenol	kg	Nil	
	2918.29.90.00	--- Other	kg	Nil	
	2918.30.00.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	Nil	
		- Other :			
	2918.91.00.00	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	kg	Nil	
	2918.99.00.00	-- Other	kg	Nil	
		SUB-CHAPTER VIII ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.19		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	2919.10.00.00	- Tris(2,3-dibromopropyl) phosphate	kg	Nil	
	2919.90.00.00	- Other	kg	Nil	
29.20		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2920.11.00.00	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	kg	Nil	
	2920.19.00.00	-- Other	kg	Nil	
		- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2920.21.00.00	-- Dimethyl phosphite	kg	Nil	
	2920.22.00.00	-- Diethyl phosphite	kg	Nil	
	2920.23.00.00	-- Trimethyl phosphite	kg	Nil	
	2920.24.00.00	-- Triethyl phosphite	kg	Nil	
	2920.29.00.00	-- Other	kg	Nil	
	2920.30.00.00	- Endosulfan (ISO)	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	2920.90.00.00	- Other	kg	Nil	
29.21		SUB-CHAPTER IX NITROGEN-FUNCTION COMPOUNDS			
		Amine-function compounds.			
		- Acyclic monoamines and their derivatives; salts thereof :			
	2921.11.00.00	-- Methylamine, di- or trimethylamine and their salts	kg	Nil	
	2921.12.00.00	-- 2-(N,N-Dimethylamino)ethylchloride hydrochloride	kg	Nil	
	2921.13.00.00	-- 2-(N,N-Diethylamino)ethylchloride hydrochloride	kg	Nil	
	2921.14.00.00	-- 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	kg	Nil	
	2921.19.00.00	-- Other	kg	Nil	
		- Acyclic polyamines and their derivatives; salts thereof :			
	2921.21.00.00	-- Ethylenediamine and its salts	kg	Nil	
	2921.22.00.00	-- Hexamethylenediamine and its salts	kg	Nil	
	2921.29.00.00	-- Other	kg	Nil	
	2921.30.00.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	kg	Nil	
		- Aromatic monoamines and their derivatives; salts thereof :			
	2921.41.00.00	-- Aniline and its salts	kg	Nil	
	2921.42.00.00	-- Aniline derivatives and their salts	kg	Nil	
	2921.43.00.00	-- Tolidines and their derivatives; salts thereof	kg	Nil	
	2921.44.00.00	-- Diphenylamine and its derivatives; salts thereof	kg	Nil	
	2921.45.00.00	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	kg	Nil	
	2921.46.00.00	-- Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	kg	Nil	
	2921.49.00.00	-- Other	kg	Nil	
	2921.51.00.00	- Aromatic polyamines and their derivatives; salts thereof :			
		-- <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	kg	Nil	
	2921.59.00.00	-- Other	kg	Nil	
29.22		Oxygen-function amino-compounds.			
		- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :			
	2922.11.00.00	-- Monoethanolamine and its salts	kg	Nil	
	2922.12.00.00	-- Diethanolamine and its salts	kg	Nil	
	2922.14.00.00	-- Dextropropoxyphene (INN) and its salts	kg	Nil	
	2922.15.00.00	-- Triethanolamine	kg	Nil	
	2922.16.00.00	-- Diethanolammonium perfluorooctane sulphonate	kg	Nil	
	2922.17.00.00	-- Methyl-diethanolamine and ethyl-diethanolamine	kg	Nil	
	2922.18.00.00	-- 2-(N,N-Diisopropylamino)ethanol	kg	Nil	
	2922.19	-- Other :			
	2922.19.10.00	--- Ethambutol and its salts, esters and other derivatives	kg	Nil	
	2922.19.20.00	--- D-2-Amino-n-butyl-alcohol	kg	Nil	
	2922.19.90.00	--- Other	kg	Nil	
		- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :			
	2922.21.00.00	-- Aminohydroxynaphthalenesulphonic acids and their salts	kg	Nil	
	2922.29.00.00	-- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :			
	2922.31.00.00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	kg	Nil	
	2922.39.00.00	-- Other	kg	Nil	
		- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:			
	2922.41.00.00	-- Lysine and its esters; salts thereof	kg	Nil	
	2922.42	-- Glutamic acid and its salts :			
	2922.42.10.00	--- Glutamic acid	kg	Nil	
	2922.42.20.00	--- Monosodium glutamate (MSG)	kg	Nil	30%
	2922.42.90.00	--- Other salts	kg	Nil	
	2922.43.00.00	-- Anthranilic acid and its salts	kg	Nil	
	2922.44.00.00	-- Tilidine (INN) and its salts	kg	Nil	
	2922.49.00.00	-- Other	kg	Nil	
	2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function :			
	2922.50.10.00	-- <i>p</i> -Aminosalicylic acid and its salts, esters and other derivatives	kg	Nil	
	2922.50.90.00	-- Other	kg	Nil	
29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.			
	2923.10.00.00	- Choline and its salts	kg	Nil	
	2923.20	- Lecithins and other phosphoaminolipids :			
	2923.20.10.00	-- Lecithins, whether or not chemically defined	kg	Nil	
	2923.20.90.00	-- Other	kg	Nil	
	2923.30.00.00	- Tetraethylammonium perfluorooctane sulphonate	kg	Nil	
	2923.40.00.00	- Didecyldimethylammonium perfluorooctane sulphonate	kg	Nil	
	2923.90.00.00	- Other	kg	Nil	
29.24		Carboxamide-function compounds; amide-function compounds of carbonic acid.			
		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :			
	2924.11.00.00	-- Meprobamate (INN)	kg	Nil	
	2924.12	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO) :			
	2924.12.10.00	--- Fluoroacetamide (ISO) and phosphamidon (ISO)	kg	Nil	
	2924.12.20.00	--- Monocrotophos (ISO)	kg	Nil	
	2924.19	-- Other :			
	2924.19.10.00	--- Carisophrodol	kg	Nil	
	2924.19.90.00	--- Other	kg	Nil	
		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :			
	2924.21	-- Ureines and their derivatives; salts thereof :			
	2924.21.10.00	--- 4-Ethoxyphenylurea (dulcin)	kg	Nil	
	2924.21.20.00	--- Diuron and monuron	kg	Nil	
	2924.21.90.00	--- Other	kg	Nil	
	2924.23.00.00	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	kg	Nil	
	2924.24.00.00	-- Ethinamate (INN)	kg	Nil	
	2924.25.00.00	-- Alachlor (ISO)	kg	Nil	
	2924.29	-- Other :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
29.25	2924.29.10.00	- - - Aspartame	kg	Nil	
	2924.29.20.00	- - - Butylphenylmethyl carbamate; methyl isopropyl phenyl carbamate	kg	Nil	
	2924.29.30.00	- - - Acetaminophen (paracetamol); salicylamide; ethoxybenzamide	kg	Nil	
	2924.29.90.00	- - - Other	kg	Nil	
29.26		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.			
		- Imides and their derivatives; salts thereof :			
	2925.11.00.00	- - Saccharin and its salts	kg	Nil	
	2925.12.00.00	- - Glutethimide (INN)	kg	Nil	
	2925.19.00.00	- - Other	kg	Nil	
		- Imines and their derivatives; salts thereof :			
	2925.21.00.00	- - Chlordimeform (ISO)	kg	Nil	
	2925.29.00.00	- - Other	kg	Nil	
29.27		Nitrile-function compounds.			
	2926.10.00.00	- Acrylonitrile	kg	Nil	
	2926.20.00.00	- 1-Cyanoguanidine (dicyandiamide)	kg	Nil	
	2926.30.00.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	kg	Nil	
	2926.40.00.00	- alpha-Phenylacetonitrile	kg	Nil	
	2926.90.00.00	- Other	kg	Nil	
29.28		Diazo-, azo- or azoxy-compounds.			
	2927.00.10.00	- Azodicarbonamide	kg	Nil	
	2927.00.90.00	- Other	kg	Nil	
29.29		Organic derivatives of hydrazine or of hydroxylamine.			
	2928.00.10.00	- Linuron	kg	Nil	
	2928.00.90.00	- Other	kg	Nil	
29.30		Compounds with other nitrogen function.			
	2929.10	- Isocyanates :			
	2929.10.10.00	- - Diphenylmethane diisocyanate (MDI)	kg	Nil	
	2929.10.20.00	- - Toluene diisocyanate	kg	Nil	
	2929.10.90.00	- - Other	kg	Nil	
	2929.90	- Other :			
	2929.90.10.00	- - Sodium cyclamate	kg	Nil	
	2929.90.20.00	- - Other cyclamates	kg	Nil	
	2929.90.90.00	- - Other	kg	Nil	
		SUB-CHAPTER X ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES			
	Organo-sulphur compounds.				
	2930.20.00.00	- Thiocarbamates and dithiocarbamates	kg	Nil	
	2930.30.00.00	- Thiuram mono-, di- or tetrasulphides	kg	Nil	
	2930.40.00.00	- Methionine	kg	Nil	
	2930.60.00.00	- 2-(N,N-Diethylamino)ethanethiol	kg	Nil	
	2930.70.00.00	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	kg	Nil	
	2930.80.00.00	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
29.31	2930.90	- Other :				
	2930.90.10.00	-- Dithiocarbonates	kg	Nil		
	2930.90.90.00	-- Other	kg	Nil		
		Other organo-inorganic compounds.				
	2931.10	- Tetramethyl lead and tetraethyl lead :				
	2931.10.10.00	-- Tetramethyl lead	kg	Nil		
	2931.10.20.00	-- Tetraethyl lead	kg	Nil		
	2931.20.00.00	- Tributyltin compounds	kg	Nil		
		- Other organo-phosphorous derivatives :				
	2931.31.00.00	-- Dimethyl methylphosphonate	kg	Nil		
	2931.32.00.00	-- Dimethyl propylphosphonate	kg	Nil		
	2931.33.00.00	-- Diethyl ethylphosphonate	kg	Nil		
	2931.34.00.00	-- Sodium 3-(trihydroxysilyl)propyl methylphosphonate	kg	Nil		
	2931.35.00.00	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	kg	Nil		
	2931.36.00.00	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	kg	Nil		
	2931.37.00.00	-- Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	kg	Nil		
	2931.38.00.00	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	kg	Nil		
	2931.39.00.00	-- Other	kg	Nil		
	2931.90	- Other :				
		-- N-(phosphonomethyl) glycine and salts thereof :				
	2931.90.21.00	--- N-(phosphonomethyl) glycine	kg	Nil		
	2931.90.22.00	--- Salts of N-(phosphonomethyl) glycine	kg	Nil		
	2931.90.30.00	-- Ethephone	kg	Nil		
		-- Organo-arsenic compounds :				
	2931.90.41.00	--- In liquid form	kg	Nil		
	2931.90.49.00	--- Other	kg	Nil		
	2931.90.50.00	-- Dimethyltin dichloride	kg	Nil		
2931.90.90.00	-- Other	kg	Nil			
29.32		Heterocyclic compounds with oxygen hetero-atom(s) only.				
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :				
	2932.11.00.00	-- Tetrahydrofuran	kg	Nil		
	2932.12.00.00	-- 2-Furaldehyde (furfuraldehyde)	kg	Nil		
	2932.13.00.00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg	Nil		
	2932.14.00.00	-- Sucralose	kg	Nil		
	2932.19.00.00	-- Other	kg	Nil		
	2932.20	- Lactones :				
	2932.20.10.00	-- Coumarin N-(1,2-Benzopyrone) methylcoumarins and ethyl-coumarin	kg	Nil		
	2932.20.90.00	-- Other	kg	Nil		
		- Other :				
	2932.91.00.00	-- Isosafrole	kg	Nil		
	2932.92.00.00	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	kg	Nil		
	2932.93.00.00	-- Piperonal	kg	Nil		
	2932.94.00.00	-- Safrole	kg	Nil		
	2932.95.00.00	-- Tetrahydrocannabinols (all isomers)	kg	Nil		
	2932.99	-- Other :				
	2932.99.10.00	--- Carbofuran	kg	Nil		
	2932.99.90.00	--- Other	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only.			
	2933.11.00.00	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure : -- Phenazone (antipyrin) and its derivatives	kg	Nil	
	2933.19.00.00	-- Other	kg	Nil	
	2933.21.00.00	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure : -- Hydantoin and its derivatives	kg	Nil	
	2933.29.00.00	-- Other	kg	Nil	
	2933.31.00.00	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure : -- Pyridine and its salts	kg	Nil	
	2933.32.00.00	-- Piperidine and its salts	kg	Nil	
	2933.33.00.00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	kg	Nil	
	2933.39	-- Other :			
	2933.39.10.00	--- Chlorpheniramine and isoniazid	kg	Nil	
	2933.39.30.00	--- Paraquat salts	kg	Nil	
	2933.39.90.00	--- Other	kg	Nil	
	2933.41.00.00	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused : -- Levorphanol (INN) and its salts	kg	Nil	
	2933.49	-- Other :			
	2933.49.10.00	--- Dextromethorphan	kg	Nil	
	2933.49.90.00	--- Other	kg	Nil	
	2933.52.00.00	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure : -- Malonylurea (barbituric acid) and its salts	kg	Nil	
	2933.53.00.00	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	kg	Nil	
	2933.54.00.00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	kg	Nil	
	2933.55.00.00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg	Nil	
	2933.59	-- Other :			
	2933.59.10.00	--- Diazinon	kg	Nil	
	2933.59.90.00	--- Other	kg	Nil	
	2933.61.00.00	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure : -- Melamine	kg	Nil	
	2933.69.00.00	-- Other	kg	Nil	
	2933.71.00.00	- Lactams : -- 6-Hexanelactam (epsilon-caprolactam)	kg	Nil	
	2933.72.00.00	-- Clobazam (INN) and methyprylon (INN)	kg	Nil	
	2933.79.00.00	-- Other lactams	kg	Nil	
		- Other :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
29.34	2933.91.00.00	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	kg	Nil	
	2933.92.00.00	-- Azinphos-methyl (ISO)	kg	Nil	
	2933.99	-- Other :			
	2933.99.10.00	--- Mebendazole and parbendazole	kg	Nil	
	2933.99.90.00	--- Other	kg	Nil	
		Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.			
	2934.10.00.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg	Nil	
	2934.20.00.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	kg	Nil	
	2934.30.00.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused - Other :	kg	Nil	
	2934.91.00.00	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	kg	Nil	
29.35	2934.99	-- Other :			
	2934.99.10.00	--- Nucleic acids and their salts	kg	Nil	
	2934.99.20.00	--- Sultones; sultams; diltiazem	kg	Nil	
	2934.99.30.00	--- 6-Aminopenicillanic acid	kg	Nil	
	2934.99.40.00	--- 3-Azido-3-deoxythymidine	kg	Nil	
	2934.99.50.00	--- Oxadiazon, with a purity of 94 % or more	kg	Nil	
	2934.99.90.00	--- Other	kg	Nil	
		Sulphonamides.			
	2935.10.00.00	- N-Methylperfluorooctane sulphonamide	kg	Nil	
	2935.20.00.00	- N-Ethylperfluorooctane sulphonamide	kg	Nil	
2935.30.00.00	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	kg	Nil		
2935.40.00.00	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	kg	Nil		
2935.50.00.00	- Other perfluorooctane sulphonamides	kg	Nil		
2935.90.00.00	- Other	kg	Nil		
29.36		SUB-CHAPTER XI PROVITAMINS, VITAMINS AND HORMONES			
		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. - Vitamins and their derivatives, unmixed :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
29.37	2936.21.00.00	-- Vitamin A and their derivatives	kg	Nil		
	2936.22.00.00	-- Vitamin B ₁ and its derivatives	kg	Nil		
	2936.23.00.00	-- Vitamin B ₂ and its derivatives	kg	Nil		
	2936.24.00.00	-- D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	kg	Nil		
	2936.25.00.00	-- Vitamin B ₆ and its derivatives	kg	Nil		
	2936.26.00.00	-- Vitamin B ₁₂ and its derivatives	kg	Nil		
	2936.27.00.00	-- Vitamin C and its derivatives	kg	Nil		
	2936.28.00.00	-- Vitamin E and its derivatives	kg	Nil		
	2936.29.00.00	-- Other vitamins and their derivatives	kg	Nil		
	2936.90.00.00	- Other, including natural concentrates	kg	Nil		
			Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.			
			- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :			
		2937.11.00.00	-- Somatotropin, its derivatives and structural analogues	kg	Nil	
		2937.12.00.00	-- Insulin and its salts	kg	Nil	
		2937.19.00.00	-- Other	kg	Nil	
			- Steroidal hormones, their derivatives and structural analogues :			
		2937.21.00.00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	kg	Nil	
		2937.22.00.00	-- Halogenated derivatives of corticosteroidal hormones	kg	Nil	
		2937.23.00.00	-- Oestrogens and progestogens	kg	Nil	
		2937.29.00.00	-- Other	kg	Nil	
	2937.50.00.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg	Nil		
	2937.90	- Other :				
	2937.90.10.00	-- Of oxygen-function amino-compounds	kg	Nil		
	2937.90.20.00	-- Epinephrine; amino-acid derivatives	kg	Nil		
	2937.90.90.00	-- Other	kg	Nil		
29.38		SUB-CHAPTER XII GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES				
		Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.				
		2938.10.00.00 - Rutoside (rutin) and its derivatives	kg	Nil		
	2938.90.00.00 - Other	kg	Nil			
29.39		Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.				
		- Alkaloids of opium and their derivatives; salts thereof:				
		2939.11 -- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof :				
	2939.11.10.00 --- Concentrates of poppy straw and salts thereof	kg	Nil			
	2939.11.90.00 --- Other	kg	Nil			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	2939.19.00.00	-- Other	kg	Nil	
	2939.20	- Alkaloids of cinchona and their derivatives; salts thereof :			
	2939.20.10.00	-- Quinine and its salts	kg	Nil	
	2939.20.90.00	-- Other	kg	Nil	
	2939.30.00.00	- Caffeine and its salts	kg	Nil	
		- Ephedrine and their salts :			
	2939.41.00.00	-- Ephedrine and its salts	kg	Nil	
	2939.42.00.00	-- Pseudoephedrine (INN) and its salts	kg	Nil	
	2939.43.00.00	-- Cathine (INN) and its salts	kg	Nil	
	2939.44.00.00	-- Norephedrine and its salts	kg	Nil	
	2939.49	-- Other :			
	2939.49.10.00	--- Phenylpropanolamine (PPA)	kg	Nil	
	2939.49.90.00	--- Other	kg	Nil	
		- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof :			
	2939.51.00.00	-- Fenetylline (INN) and its salts	kg	Nil	
	2939.59.00.00	-- Other	kg	Nil	
		- Alkaloids of rye ergot and their derivatives; salts thereof :			
	2939.61.00.00	-- Ergometrine (INN) and its salts	kg	Nil	
	2939.62.00.00	-- Ergotamine(INN) and its salts	kg	Nil	
	2939.63.00.00	-- Lysergic acid and its salts	kg	Nil	
	2939.69.00.00	-- Other	kg	Nil	
		- Other, of vegetal origin :			
	2939.71.00.00	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	kg	Nil	
	2939.79.00.00	-- Other	kg	Nil	
	2939.80.00.00	- Other	kg	Nil	
		SUB-CHAPTER XII			
		OTHER ORGANIC COMPOUNDS			
29.40	2940.00.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	kg	Nil	
29.41		Antibiotics.			
	2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof :			
		-- Amoxicillin and its salts :			
	2941.10.11.00	--- Non-sterile	kg	Nil	
	2941.10.19.00	--- Other	kg	Nil	
	2941.10.20.00	-- Ampicillin and its salts	kg	Nil	
	2941.10.90.00	-- Other	kg	Nil	
	2941.20.00.00	- Streptomycins and their derivatives; salts thereof	kg	Nil	
	2941.30.00.00	- Tetracyclines and their derivatives; salts thereof	kg	Nil	
	2941.40.00.00	- Chloramphenicol and its derivatives; salts thereof	kg	Nil	
	2941.50.00.00	- Erythromycin and its derivatives; salts thereof	kg	Nil	
	2941.90.00.00	- Other	kg	Nil	
29.42	2942.00.00.00	Other organic compounds.	kg	Nil	

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 systems), 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 heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).
3. For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated :
 - (a) As unmixed products
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
 - (b) As products which have been mixed :
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature :
 - (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
 - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
 - (e) Blood-grouping reagents;
 - (f) Dental cements and other dental fillings; bone reconstruction cements;
 - (g) First-aid boxes and kits;
 - (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
 - (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
 - (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
 - (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Subheading Notes.

1. For the purposes of subheadings 3002.13 and 3002.14, the following are to be treated :
 - (a) As unmixed products, pure products, whether or not containing impurities;
 - (b) As products which have been mixed :
 - (1) The products mentioned in (a) above dissolved in water or in other solvents;
 - (2) The products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and
 - (3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.
2. Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients : amodiaquine (INN); arteminic 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).

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
30.01		Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.			
	3001.20.00.00	- Extracts of glands or other organs or of their secretions	kg	Nil	
	3001.90.00.00	- Other	kg	Nil	
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.			
		- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes :			
	3002.11.00.00	-- Malaria diagnostic test kits	kg	Nil	
	3002.12	-- Antisera and other blood fractions :			
	3002.12.10.00	--- Antisera; plasma protein solutions; haemoglobin powder	kg	Nil	
	3002.12.90.00	--- Other	kg	Nil	
	3002.13.00.00	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	kg	Nil	
	3002.14.00.00	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	kg	Nil	
	3002.15.00.00	-- Immunological products, put up in measured doses or in forms or packings for retail sale	kg	Nil	
	3002.19.00.00	-- Other	kg	Nil	
	3002.20	- Vaccines for human medicine :			
	3002.20.10.00	-- Tetanus toxoid	kg	Nil	
	3002.20.20.00	-- Pertussis, measles, meningitis or polio vaccines	kg	Nil	
3002.20.90.00	-- Other	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
30.03	3002.30.00.00	- Vaccines for veterinary medicine	kg	Nil		
	3002.90.00.00	- Other	kg	Nil		
		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.				
	3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives :				
	3003.10.10.00	-- Containing amoxicillin (INN) or its salts	kg	Nil		
	3003.10.20.00	-- Containing ampicillin (INN) or its salts	kg	Nil		
	3003.10.90.00	-- Other	kg	Nil		
	3003.20.00.00	- Other, containing antibiotics	kg	Nil		
		- Other, containing hormones or other products of heading 29.37 :				
	3003.31.00.00	-- Containing insulin	kg	Nil		
	3003.39.00.00	-- Other	kg	Nil		
		- Other, containing alkaloids or derivatives thereof :				
	3003.41.00.00	-- Containing ephedrine or its salts	kg	Nil		
	3003.42.00.00	-- Containing pseudoephedrine (INN) or its salts	kg	Nil		
3003.43.00.00	-- Containing norephedrine or its salts	kg	Nil			
3003.49.00.00	-- Other	kg	Nil			
3003.60.00.00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	kg	Nil			
3003.90.00.00	- Other	kg	Nil			
30.04		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.				
	3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives :				
		-- Containing penicillins or derivatives thereof :				
	3004.10.15.00	--- Containing penicillin G (excluding penicillin G benzathine), phenoxymethyl penicillin or salts thereof	kg	Nil		
	3004.10.16.00	--- Containing ampicillin, amoxycillin or salts thereof, of a kind taken orally	kg	Nil		
	3004.10.19.00	--- Other	kg	Nil		
		-- Containing streptomycins or derivatives thereof :				
	3004.10.21.00	--- In ointment form	kg	Nil		
	3004.10.29.00	--- Other	kg	Nil		
	3004.20	- Other, containing antibiotics :				
	3004.20.10.00	-- Containing gentamycin, lincomycin, sulfamethoxazole or their derivatives, of a kind taken orally or in ointment form	kg	Nil		
		-- Containing erythromycin or derivatives thereof :				
	3004.20.31.00	--- Of a kind taken orally	kg	Nil		
	3004.20.32.00	--- In ointment form	kg	Nil		
3004.20.39.00	--- Other	kg	Nil			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		-- Containing tetracyclines or chloramphenicols or derivatives thereof :			
	3004.20.71.00	--- Of a kind taken orally or in ointment form	kg	Nil	
	3004.20.79.00	--- Other	kg	Nil	
		-- Other :			
	3004.20.91.00	--- Of a kind taken orally or in ointment form	kg	Nil	
	3004.20.99.00	--- Other	kg	Nil	
		- Other, containing hormones or other products of heading 29.37 :			
	3004.31.00.00	-- Containing insulin	kg	Nil	
	3004.32	-- Containing corticosteroid hormones, their derivatives or structural analogues :			
	3004.32.10.00	--- Containing dexamethasone or their derivatives	kg	Nil	
	3004.32.40.00	--- Containing hydrocortisone sodium succinate or fluocinolone acetonide	kg	Nil	
	3004.32.90.00	--- Other	kg	Nil	
	3004.39.00.00	-- Other	kg	Nil	
		- Other, containing alkaloids or derivatives thereof :			
	3004.41.00.00	-- Containing ephedrine or its salts	kg	Nil	
	3004.42.00.00	-- Containing pseudoephedrine (INN) or its salts	kg	Nil	
	3004.43.00.00	-- Containing norephedrine or its salts	kg	Nil	
	3004.49	-- Other :			
	3004.49.10.00	--- Containing morphine or its derivatives	kg	Nil	
	3004.49.50.00	--- Containing papaverine or berberine, of a kind taken orally	kg	Nil	
	3004.49.60.00	--- Containing theophylline, of a kind taken orally	kg	Nil	
	3004.49.70.00	--- Containing atropine sulphate	kg	Nil	
	3004.49.80.00	--- Containing quinine hydrochloride or dihydroquinine chloride, for injection; Containing quinine sulphate or bisulphate, of a kind taken orally	kg	Nil	
	3004.49.90.00	--- Other	kg	Nil	
	3004.50	- Other, containing vitamins or other products of heading 29.36 :			
	3004.50.10.00	-- Of a kind suitable for children, in syrup form	kg	Nil	
		-- Other, containing more than one vitamin :			
	3004.50.21.00	--- Of a kind taken orally	kg	Nil	
	3004.50.29.00	--- Other	kg	Nil	
		-- Other :			
	3004.50.91.00	--- Containing vitamin A, B or C	kg	Nil	
	3004.50.99.00	--- Other	kg	Nil	
	3004.60	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter :			
	3004.60.10.00	-- Containing artemisinin combined with other pharmaceutical active ingredients	kg	Nil	
	3004.60.20.00	- - Containing artesunate or chloroquine	kg	Nil	
	3004.60.90.00	-- Other	kg	Nil	
	3004.90	- Other :			
	3004.90.10.00	-- Transdermal therapeutic system patches for the treatment of cancer or heart diseases	kg	Nil	
	3004.90.20.00	-- Closed sterile water for inhalation, pharmaceutical grade	kg	Nil	
	3004.90.30.00	-- Antiseptics	kg	Nil	
		-- Anaesthetics :			
	3004.90.41.00	--- Containing procaine hydrochloride	kg	Nil	
	3004.90.49.00	--- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		-- Analgesics, antipyretics and other medicaments for the treatment of coughs or colds, whether or not containing antihistamines :			
	3004.90.51.00	--- Containing acetylsalicylic acid, paracetamol or dipyron (INN), of a kind taken orally	kg	Nil	
	3004.90.52.00	--- Containing chlorpheniramine maleate	kg	Nil	
	3004.90.53.00	--- Containing diclofenac, of a kind taken orally	kg	Nil	
	3004.90.54.00	--- Containing piroxicam (INN) or ibuprofen	kg	Nil	
	3004.90.55.00	--- Other, in liniment form	kg	Nil	
	3004.90.59.00	--- Other	kg	Nil	
		-- Antimalarials :			
	3004.90.62.00	--- Containing primaquine	kg	Nil	
	3004.90.64.00	--- Containing artemisinin other than of subheading 3004.60.10	kg	Nil	
		--- Other :			
	3004.90.65.00	---- Herbal medicaments	kg	Nil	
	3004.90.69.00	---- Other	kg	Nil	
		-- Anthelmintic :			
	3004.90.71.00	--- Containing piperazine or mebendazole (INN)	kg	Nil	
		--- Other :			
	3004.90.72.00	---- Herbal medicaments	kg	Nil	
	3004.90.79.00	---- Other	kg	Nil	
		-- Other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases :			
	3004.90.81.00	--- Containing deferoxamine, for injection	kg	Nil	
	3004.90.82.00	--- Anti HIV/AIDS medicaments	kg	Nil	
	3004.90.89.00	--- Other	kg	Nil	
		-- Other :			
	3004.90.91.00	--- Containing sodium chloride or glucose, for infusion	kg	Nil	
	3004.90.92.00	--- Containing sorbitol or salbutamol, for infusion	kg	Nil	
	3004.90.93.00	--- Containing sorbitol or salbutamol, in other forms	kg	Nil	
	3004.90.94.00	--- Containing cimetidine (INN) or ranitidine (INN) other than for injection	kg	Nil	
	3004.90.95.00	--- Containing phenobarbital, diazepam or chlorpromazine, other than for injection or infusion	kg	Nil	
	3004.90.96.00	--- Nasal-drop medicaments containing naphazoline, xylometazoline or oxymetazoline	kg	Nil	
		--- Other :			
	3004.90.98.00	---- Herbal medicaments	kg	Nil	
	3004.90.99.00	---- Other	kg	Nil	
30.05		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.			
	3005.10	- Adhesive dressings and other articles having an adhesive layer :			
	3005.10.10.00	-- Impregnated or coated with pharmaceutical substances	kg	Nil	
	3005.10.90.00	-- Other	kg	Nil	
	3005.90	- Other :			
	3005.90.10.00	-- Bandages	kg	Nil	
	3005.90.20.00	-- Gauze	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
30.06	3005.90.90.00	-- Other	kg	Nil	
		Pharmaceutical goods specified in Note 4 to this Chapter.			
	3006.10	- 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 :			
	3006.10.10.00	-- Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable	kg	Nil	
	3006.10.90.00	-- Other	kg	Nil	
	3006.20.00.00	- Blood-grouping reagents	kg	Nil	
	3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient :			
	3006.30.10.00	-- Barium sulphate, of a kind taken orally	kg	Nil	
	3006.30.20.00	-- Reagents of microbial origin, of a kind suitable for veterinary biological diagnosis	kg	Nil	
	3006.30.30.00	-- Other microbial diagnostic reagents	kg	Nil	
	3006.30.90.00	-- Other	kg	Nil	
	3006.40	- Dental cements and other dental fillings; bone reconstruction cements :			
	3006.40.10.00	-- Dental cements and other dental fillings	kg	Nil	
	3006.40.20.00	-- Bone reconstruction cements	kg	Nil	
	3006.50.00.00	- First-aid boxes and kits	kg	Nil	
	3006.60.00.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	kg	Nil	
	3006.70.00.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	kg	Nil	
		- Other :			
	3006.91.00.00	-- Appliances identifiable for ostomy use	kg	Nil	
	3006.92	-- Waste pharmaceuticals :			
3006.92.10.00	--- Of medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases	kg	Nil		
3006.92.90.00	--- Other	kg	Nil		

Chapter 31 Fertilisers

Notes.

1. This Chapter does not cover :
 - (a) Animal blood of heading 05.11;
 - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or
 - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).
2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
 - (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
 - (d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
 - (c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
4. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
 - (iii) Potassium sulphate, whether or not pure;
 - (iv) Magnesium potassium sulphate, whether or not pure.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
6. For the purposes of heading 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
31.01		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.			
	3101.00.10.00	- Of solely vegetable origin	kg	Nil	
		- Other :			
	3101.00.92.00	- - Of animal origin (other than guano), chemically treated	kg	Nil	
	3101.00.99.00	- - Other	kg	Nil	
31.02		Mineral or chemical fertilisers, nitrogenous.			
	3102.10.00.00	- Urea, whether or not in aqueous solution	kg	Nil	
		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :			
	3102.21.00.00	- - Ammonium sulphate	kg	Nil	
	3102.29.00.00	- - Other	kg	Nil	
	3102.30.00.00	- Ammonium nitrate, whether or not in aqueous solution	kg	Nil	
	3102.40.00.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg	Nil	
	3102.50.00.00	- Sodium nitrate	kg	Nil	
	3102.60.00.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	kg	Nil	
	3102.80.00.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg	Nil	
	3102.90.00.00	- Other, including mixtures not specified in the foregoing subheadings	kg	Nil	
31.03		Mineral or chemical fertilisers, phosphatic.			
		- Superphosphates :			
	3103.11	- - Containing by weight 35 % or more of diphosphorus pentoxide (P ₂ O ₅) :			
	3103.11.10.00	- - - Feed grade	kg	Nil	
	3103.11.90.00	- - - Other	kg	Nil	
	3103.19	- - Other :			
	3103.19.10.00	- - - Feed grade	kg	Nil	
	3103.19.90.00	- - - Other	kg	Nil	
	3103.90	- Other :			
	3103.90.10.00	- - Calcined phosphatic fertilisers	kg	Nil	
	3103.90.90.00	- - Other	kg	Nil	
31.04		Mineral or chemical fertilisers, potassic.			
	3104.20.00.00	- Potassium chloride	kg	Nil	
	3104.30.00.00	- Potassium sulphate	kg	Nil	
	3104.90.00.00	- Other	kg	Nil	
31.05		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.			
	3105.10	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg :			
	3105.10.10.00	- - Superphosphates and calcined phosphatic fertilisers	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	3105.10.20.00	- - Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium	kg	Nil	
	3105.10.90.00	- - Other	kg	Nil	
	3105.20.00.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg	Nil	
	3105.30.00.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	kg	Nil	
	3105.40.00.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	kg	Nil	
		- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :			
	3105.51.00.00	- - Containing nitrates and phosphates	kg	Nil	
	3105.59.00.00	- - Other	kg	Nil	
	3105.60.00.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg	Nil	
	3105.90.00.00	- Other	kg	Nil	

Chapter 32

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

Notes.

1. This Chapter does not cover :
 - (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
 - (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
 - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).
2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :
 - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.			
	3201.10.00.00	- Quebracho extract	kg	Nil	
	3201.20.00.00	- Wattle extract	kg	Nil	
	3201.90.00.00	- Other	kg	Nil	
32.02		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.			
	3202.10.00.00	- Synthetic organic tanning substances	kg	Nil	
	3202.90.00.00	- Other	kg	Nil	
32.03		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.			
	3203.00.10.00	- Of a kind used in the food or drink industries	kg	Nil	
	3203.00.90.00	- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.			
		- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :			
	3204.11	- - Disperse dyes and preparations based thereon :			
	3204.11.10.00	- - - Crude	kg	Nil	
	3204.11.90.00	- - - Other	kg	Nil	
	3204.12	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon :			
	3204.12.10.00	- - - Acid dyes	kg	Nil	
	3204.12.90.00	- - - Other	kg	Nil	
	3204.13.00.00	- - Basic dyes and preparations based thereon	kg	Nil	
	3204.14.00.00	- - Direct dyes and preparations based thereon	kg	Nil	
	3204.15.00.00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	kg	Nil	
	3204.16.00.00	- - Reactive dyes and preparations based thereon	kg	Nil	
	3204.17	- - Pigments and preparations based thereon :			
	3204.17.10.00	- - - Synthetic organic pigment in powder form	kg	Nil	
	3204.17.90.00	- - - Other	kg	Nil	
	3204.19.00.00	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	kg	Nil	
	3204.20.00.00	- Synthetic organic products of a kind used as fluorescent brightening agents	kg	Nil	
	3204.90.00.00	- Other	kg	Nil	
	32.05	3205.00.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	kg	Nil
32.06		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.			
		- Pigments and preparations based on titanium dioxide :			
	3206.11	- - Containing 80 % or more by weight of titanium dioxide calculated on the dry matter :			
	3206.11.10.00	- - - Pigments	kg	Nil	
	3206.11.90.00	- - - Other	kg	Nil	
	3206.19	- - Other :			
	3206.19.10.00	- - - Pigments	kg	Nil	
	3206.19.90.00	- - - Other	kg	Nil	
	3206.20	- Pigments and preparations based on chromium compounds :			
	3206.20.10.00	- - Chrome yellow, chrome green and molybdate orange or red based on chromium compounds	kg	Nil	
	3206.20.90.00	- - Other	kg	Nil	
		- Other colouring matter and other preparations :			
	3206.41	- - Ultramarine and preparations based thereon :			
3206.41.10.00	- - - Preparations	kg	Nil		
3206.41.90.00	- - - Other	kg	Nil		
3206.42	- - Lithopone and other pigments and preparations based on zinc sulphide :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
32.07	3206.42.10.00	- - - Preparations	kg	Nil		
	3206.42.90.00	- - - Other	kg	Nil		
	3206.49	- - Other :				
	3206.49.10.00	- - - Preparations	kg	Nil		
	3206.49.90.00	- - - Other	kg	Nil		
	3206.50	- Inorganic products of a kind used as luminophores :				
	3206.50.10.00	- - Preparations	kg	Nil		
	3206.50.90.00	- - Other	kg	Nil		
		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.				
32.08	3207.10.00.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg	Nil		
	3207.20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations :				
	3207.20.10.00	- - Enamel frits	kg	Nil		
	3207.20.90.00	- - Other	kg	Nil		
	3207.30.00.00	- Liquid lustres and similar preparations	kg	Nil		
	3207.40.00.00	- Glass frit and other glass, in the form of powder, granules or flakes	kg	Nil		
			Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.			
	3208.10	- Based on polyesters :				
		- - Varnishes (including lacquers) :				
	3208.10.11.00	- - - Of a kind used in dentistry	kg	Nil		
	3208.10.19.00	- - - Other	kg	Nil		
	3208.10.20.00	- - Anti-fouling and/or anti-corrosive paints for ships' hulls	kg	Nil		
	3208.10.90.00	- - Other	kg	Nil		
	3208.20	- Based on acrylic or vinyl polymers :				
3208.20.40.00	- - Anti-fouling and/or anti-corrosive paints for ships' hulls	kg	Nil			
3208.20.70.00	- - Varnishes (including lacquers), of a kind used in dentistry	kg	Nil			
3208.20.90.00	- - Other	kg	Nil			
3208.90	- Other :					
	- - Varnishes (including lacquers), exceeding 100° C heat resistance :					
3208.90.11.00	- - - Of a kind used in dentistry	kg	Nil			
3208.90.19.00	- - - Other	kg	Nil			
	- - Varnishes (including lacquers), not exceeding 100° C heat resistance :					
3208.90.21.00	- - - Of a kind used in dentistry	kg	Nil			
3208.90.29.00	- - - Other	kg	Nil			
3208.90.30.00	- - Anti-fouling and/or anti-corrosive paints for ships' hulls	kg	Nil			
3208.90.90.00	- - Other	kg	Nil			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
32.09		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.			
	3209.10	- Based on acrylic or vinyl polymers :			
	3209.10.10.00	- - Varnishes (including lacquers)	kg	Nil	
	3209.10.40.00	- - Leather paints	kg	Nil	
	3209.10.50.00	- - Anti-fouling and/or anti-corrosive paints for ships' hulls	kg	Nil	
	3209.10.90.00	- - Other	kg	Nil	
	3209.90.00.00	- Other	kg	Nil	
32.10		Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.			
	3210.00.10.00	- Varnishes (including lacquers)	kg	Nil	
	3210.00.20.00	- Distempers	kg	Nil	
	3210.00.30.00	- Prepared water pigments of a kind used for finishing leather	kg	Nil	
		- Other :			
	3210.00.91.00	- - Anti-fouling and/or anti-corrosive paints for ships' hulls	kg	Nil	
	3210.00.99.00	- - Other	kg	Nil	
32.11	3211.00.00.00	Prepared driers.	kg	Nil	
32.12		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.			
	3212.10.00.00	- Stamping foils	kg	Nil	
	3212.90	- Other :			
		- - 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) :			
	3212.90.11.00	- - - Aluminium paste	kg	Nil	
	3212.90.13.00	- - - White lead dispersed in oil	kg	Nil	
	3212.90.14.00	- - - Other, for the manufacture of leather paint	kg	Nil	
	3212.90.19.00	- - - Other	kg	Nil	
		- - Dyes and other colouring matter put up in forms or packings for retail sale :			
	3212.90.21.00	- - - Of a kind used in the food or drink industries	kg	Nil	
	3212.90.22.00	- - - Other dyes	kg	Nil	
	3212.90.29.00	- - - Other	kg	Nil	
	32.13		Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.		
3213.10.00.00		- Colours in sets	kg	Nil	
3213.90.00.00		- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.			
	3214.10.00.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg	Nil	
	3214.90.00.00	- Other	kg	Nil	
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.			
		- Printing ink :			
	3215.11	- - Black :			
	3215.11.10.00	- - - Ultra-violet curable inks	kg	Nil	
	3215.11.90.00	- - - Other	kg	Nil	
	3215.19.00.00	- - Other	kg	Nil	
	3215.90	- Other :			
	3215.90.10.00	- - Carbon mass of a kind used to manufacture carbon paper	kg	Nil	
	3215.90.60.00	- - Writing or drawing ink	kg	Nil	
	3215.90.70.00	- - Ink of a kind suitable for use with duplicating machines of heading 84.72	kg	Nil	
3215.90.90.00	- - Other	kg	Nil		

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Notes.

1. This Chapter does not cover :
 - (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
 - (b) Soap or other products of heading 34.01; or
 - (c) Gum, wood or sulphate turpentine or other products of heading 38.05.
2. The expression “odoriferous substances” in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. The expression “perfumery, cosmetic or toilet preparations” in heading 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.			
		- Essential oils of citrus fruit :			
	3301.12.00.00	- - Of orange	kg	Nil	
	3301.13.00.00	- - Of lemon	kg	Nil	
	3301.19.00.00	- - Other	kg	Nil	
		- Essential oils other than those of citrus fruit :			
	3301.24.00.00	- - Of peppermint (<i>Mentha piperita</i>)	kg	Nil	
	3301.25.00.00	- - Of other mints	kg	Nil	
	3301.29	- - Other :			
	3301.29.10.00	- - - Of lemon grass, citronella, nutmeg, cinnamon, ginger, cardamom, fennel or palmrose	kg	Nil	
	3301.29.20.00	- - - Of sandalwood	kg	Nil	
	3301.29.90.00	- - - Other	kg	Nil	
	3301.30.00.00	- Resinoids	kg	Nil	
	3301.90	- Other :			
	3301.90.10.00	- - Aqueous distillates and aqueous solutions of essential oils suitable for medicinal use	kg	Nil	
3301.90.90.00	- - Other	kg	Nil		
33.02		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.			
	3302.10	- Of a kind used in the food or drink industries :			
	3302.10.10.00	- - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in liquid form	kg	\$250/dal	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	3302.10.20.00	- - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in other forms	kg	\$250/dal	
	3302.10.90.00	- - Other	kg	Nil	
	3302.90.00.00	- Other	kg	Nil	
33.03	3303.00.00.00	Perfumes and toilet waters.	kg	Nil	5%
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.			
	3304.10.00.00	- Lip make-up preparations	kg	Nil	5%
	3304.20.00.00	- Eye make-up preparations	kg	Nil	5%
	3304.30.00.00	- Manicure and pedicure preparations	kg	Nil	5%
		- Other :			
	3304.91.00.00	- - Powders, whether or not compressed	kg	Nil	5%
	3304.99	- - Other :			
	3304.99.20.00	- - - Anti-acne preparations	kg	Nil	5%
	3304.99.30.00	- - - Other face or skin creams and lotions	kg	Nil	5%
	3304.99.90.00	- - - Other	kg	Nil	5%
33.05		Preparations for use on the hair.			
	3305.10	- Shampoos :			
	3305.10.10.00	- - Having anti-fungal properties	kg	Nil	5%
	3305.10.90.00	- - Other	kg	Nil	5%
	3305.20.00.00	- Preparations for permanent waving or straightening	kg	Nil	5%
	3305.30.00.00	- Hair lacquers	kg	Nil	5%
	3305.90.00.00	- Other	kg	Nil	5%
33.06		Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.			
	3306.10	- Dentifrices :			
	3306.10.10.00	- - Powders and pastes for dental prophylaxis	kg	Nil	
	3306.10.90.00	- - Other	kg	Nil	
	3306.20.00.00	- Yarn used to clean between the teeth (dental floss)	kg	Nil	
	3306.90.00.00	- Other	kg	Nil	
33.07		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.			
	3307.10.00.00	- Pre-shave, shaving or after-shave preparations	kg	Nil	5%
	3307.20.00.00	- Personal deodorants and antiperspirants	kg	Nil	5%
	3307.30.00.00	- Perfumed bath salts and other bath preparations	kg	Nil	5%
		- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites :			
	3307.41	- - "Agarbatti" and other odoriferous preparations which operate by burning:			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	3307.41.10.00	- - - Scented powders (incense) of a kind used during religious rites	kg	Nil	Nil
	3307.41.90.00	- - - Other	kg	Nil	Nil
	3307.49	- - Other :			
	3307.49.10.00	- - - Room perfuming preparations, whether or not having disinfectant properties	kg	Nil	5%
	3307.49.90.00	- - - Other	kg	Nil	
	3307.90	- Other :			
	3307.90.10.00	- - Animal toilet preparations	kg	Nil	5%
	3307.90.30.00	- - Papers and tissues, impregnated or coated with perfume or cosmetics	kg	Nil	
	3307.90.40.00	- - Other perfumery or cosmetics, including depilatories	kg	Nil	5%
	3307.90.50.00	- - Contact lens or artificial eye solutions	kg	Nil	
	3307.90.90.00	- - Other	kg	Nil	

Chapter 34

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

Notes.

1. This Chapter does not cover :
 - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
2. For the purposes of heading 34.01, the expression “soap” applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as “scouring powders and similar preparations”.
3. For the purposes of heading 34.02, “organic surface-active agents” are products which when mixed with water at a concentration of 0.5 % at 20° C and left to stand for one hour at the same temperature :
 - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.
4. In heading 34.03 the expression “petroleum oils and oils obtained from bituminous minerals” applies to the products defined in Note 2 to Chapter 27.
5. In heading 34.04, subject to the exclusions provided below, the expression “artificial waxes and prepared waxes” applies only to :
 - (a) Chemically produced organic products of a waxy character, whether or not water-soluble;
 - (b) Products obtained by mixing different waxes;
 - (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to :

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent. - Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :			
	3401.11	- - For toilet use (including medicated products) :			
	3401.11.40.00	- - - Medicated soap including disinfectant soap	kg	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
34.02	3401.11.50.00	--- Other soap including bath soap	kg	5%	
	3401.11.60.00	--- Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent	kg	Nil	
	3401.11.90.00	--- Other	kg	5%	
	3401.19	-- Other :			
	3401.19.10.00	--- Of felt or nonwovens, impregnated, coated or covered with soap or detergent	kg	Nil	
	3401.19.90.00	--- Other	kg	5%	
	3401.20	- Soap in other forms :			
	3401.20.20.00	-- Soap chips	kg	5%	
		-- Other :			
	3401.20.91.00	--- Of a kind used for flotation de-inking of recycled paper	kg	5%	
	3401.20.99.00	--- Other	kg	5%	
	3401.30.00.00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	kg	5%	
		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.			
		- Organic surface-active agents, whether or not put up for retail sale :			
	3402.11	-- Anionic :			
	3402.11.10.00	--- Sulphated fatty alcohols	kg	Nil	
	3402.11.40.00	--- Sulphonated alkylbenzene	kg	Nil	
	3402.11.90.00	--- Other	kg	Nil	
	3402.12.00.00	-- Cationic	kg	Nil	
	3402.13	-- Non-ionic :			
	3402.13.10.00	--- Hydroxyl-terminated polybutadiene	kg	Nil	
	3402.13.90.00	--- Other	kg	Nil	
	3402.19	-- Other :			
	3402.19.10.00	--- Of a kind suitable for use in fire-extinguishing preparations	kg	Nil	
	3402.19.90.00	--- Other	kg	Nil	
	3402.20	- Preparations put up for retail sale :			
		-- In liquid form :			
	3402.20.14.00	--- Surface active preparations	kg	5%	
	3402.20.15.00	--- Washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	kg	5%	
		-- Other :			
	3402.20.94.00	--- Surface active preparations	kg	5%	
	3402.20.95.00	--- Washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	kg	5%	
	3402.90	- Other :			
		-- In liquid form :			
3402.90.11.00	--- Anionic wetting agents	kg	5%		
3402.90.12.00	--- Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	kg	5%		
3402.90.13.00	--- Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	kg	5%		
3402.90.14.00	--- Other anionic surface active preparations	kg	5%		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
34.03	3402.90.19.00	--- Other	kg	5%		
		-- Other :				
	3402.90.91.00	--- Anionic wetting agents	kg	5%		
	3402.90.92.00	--- Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	kg	5%		
	3402.90.93.00	--- Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	kg	5%		
	3402.90.94.00	--- Other anionic surface active preparations	kg	5%		
	3402.90.99.00	--- Other	kg	5%		
			Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.			
			- Containing petroleum oils or oils obtained from bituminous minerals :			
	3403.11	-- Preparations for the treatment of textile materials, leather, furskins or other materials :				
		--- In liquid form :				
	3403.11.11.00	---- Lubricating preparations	kg	44¢/dal		
	3403.11.19.00	---- Other	kg	44¢/dal		
	3403.11.90.00	--- Other	kg	11¢/kg		
	3403.19	-- Other :				
		--- In liquid form :				
	3403.19.11.00	---- Preparations for aircraft engines	kg	44¢/dal		
	3403.19.12.00	---- Other preparations containing silicone oil	kg	44¢/dal		
	3403.19.19.00	---- Other	kg	44¢/dal		
	3403.19.90.00	--- Other	kg	11¢/kg		
		- Other :				
	3403.91	-- Preparations for the treatment of textile materials, leather, furskins or other materials :				
		--- In liquid form :				
	3403.91.11.00	---- Preparations containing silicone oil	kg	44¢/dal		
	3403.91.19.00	---- Other	kg	44¢/dal		
	3403.91.90.00	--- Other	kg	11¢/kg		
	3403.99	-- Other :				
	--- In liquid form :					
3403.99.11.00	---- Preparations for aircraft engines	kg	44¢/dal			
3403.99.12.00	---- Other preparations containing silicone oil	kg	44¢/dal			
3403.99.19.00	---- Other	kg	44¢/dal			
3403.99.90.00	--- Other	kg	11¢/kg			
34.04		Artificial waxes and prepared waxes.				
	3404.20.00.00	- Of poly(oxyethylene) (polyethylene glycol)	kg	Nil		
	3404.90	- Other :				
	3404.90.10.00	-- Of chemically modified lignite	kg	Nil		
	3404.90.90.00	-- Other	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.			
	3405.10.00.00	- Polishes, creams and similar preparations for footwear or leather	kg	Nil	
	3405.20.00.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	kg	Nil	
	3405.30.00.00	- Polishes and similar preparations for coachwork, other than metal polishes	kg	Nil	
	3405.40	- Scouring pastes and powders and other scouring preparations :			
	3405.40.20.00	- - In packaging of a net weight not exceeding 1 kg	kg	5%	
	3405.40.90.00	- - Other	kg	5%	
	3405.90	- Other :			
	3405.90.10.00	- - Metal polishes	kg	Nil	
	3405.90.90.00	- - Other	kg	Nil	
34.06	3406.00.00.00	Candles, tapers and the like.	kg	Nil	
34.07		Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).			
	3407.00.10.00	- Modelling pastes, including those put up for children's amusement	kg	Nil	
	3407.00.20.00	- Preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms	kg	Nil	
	3407.00.30.00	- Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	kg	Nil	

Chapter 35
Albuminoidal substances; modified starches; glues; enzymes

Notes.

1. This Chapter does not cover :
 - (a) Yeasts (heading 21.02);
 - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
 - (c) Enzymatic preparations for pre-tanning (heading 32.02);
 - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
 - (e) Hardened proteins (heading 39.13); or
 - (f) Gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 %. Such products with a reducing sugar content exceeding 10 % fall in heading 17.02.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
35.01		Casein, caseinates and other casein derivatives; casein glues.			
	3501.10.00.00	- Casein	kg	Nil	
	3501.90	- Other :			
	3501.90.10.00	- - Caseinates and other casein derivatives	kg	Nil	
	3501.90.20.00	- - Casein glues	kg	Nil	
35.02		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.			
		- Egg albumin :			
	3502.11.00.00	- - Dried	kg	Nil	
	3502.19.00.00	- - Other	kg	Nil	
	3502.20.00.00	- Milk albumin, including concentrates of two or more whey proteins	kg	Nil	
	3502.90.00.00	- Other	kg	Nil	
35.03		Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.			
		- Glues :			
	3503.00.11.00	- - Fish glues	kg	Nil	
	3503.00.19.00	- - Other	kg	Nil	
	3503.00.30.00	- Isinglass	kg	Nil	
		- Gelatin and gelatin derivatives :			
	3503.00.41.00	- - In powder form with a bloating level of A-250 or B-230 or higher on the Bloom scale	kg	Nil	
3503.00.49.00	- - Other	kg	Nil		
35.04	3504.00.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.			
	3505.10	- Dextrins and other modified starches :			
	3505.10.10.00	- - Dextrins; soluble or roasted starches	kg	Nil	
	3505.10.90.00	- - Other	kg	Nil	
	3505.20.00.00	- Glues	kg	Nil	
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.			
	3506.10.00.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	kg	Nil	
		- Other :			
	3506.91.00.00	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	kg	Nil	
	3506.99.00.00	- - Other	kg	Nil	
35.07		Enzymes; prepared enzymes not elsewhere specified or included.			
	3507.10.00.00	- Rennet and concentrates thereof	kg	Nil	
	3507.90.00.00	- Other	kg	Nil	

Chapter 36
Explosives; pyrotechnic products; matches; pyrophoric alloys;
certain combustible preparations

Notes.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
36.01	3601.00.00.00	Propellant powders.	kg	Nil	
36.02	3602.00.00.00	Prepared explosives, other than propellant powders.	kg	Nil	
36.03		Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.			
	3603.00.10.00	- Semi-fuses; elemented caps; signal tubes	kg	Nil	
	3603.00.20.00	- Safety fuses; detonating fuses	kg	Nil	
	3603.00.90.00	- Other	kg	Nil	
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.			
	3604.10.00.00	- Fireworks	kg	Nil	30%
	3604.90	- Other :			
	3604.90.20.00	- - Miniature pyrotechnic munitions and percussion caps for toys	kg	Nil	
	3604.90.30.00	- - Signalling flares or rockets	kg	Nil	
	3604.90.90.00	- - Other	kg	Nil	
36.05	3605.00.00.00	Matches, other than pyrotechnic articles of heading 36.04.	kg	Nil	
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.			
	3606.10.00.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	kg	Nil	
	3606.90	- Other :			
	3606.90.10.00	- - Solid or semi-solid fuels, solidified alcohol and similar prepared fuels	kg	Nil	
	3606.90.20.00	- - Lighter flints	kg	Nil	
	3606.90.30.00	- - Other ferro-cerium and other pyrophoric alloys in all forms	kg	Nil	
	3606.90.40.00	- - Resin torches, firelighters and the like	kg	Nil	
	3606.90.90.00	- - Other	kg	Nil	

Chapter 37
Photographic or cinematographic goods

Notes.

1. This Chapter does not cover waste or scrap.
2. In this Chapter the word “photographic” relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
37.01		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.				
	3701.10.00.00	- For X-ray	m ²	Nil		
	3701.20.00.00	- Instant print film	kg	Nil	5%	
	3701.30.00.00	- Other plates and film, with any side exceeding 255 mm	m ²	Nil	5%	
		- Other :				
	3701.91	- - For colour photography (polychrome) :				
	3701.91.10.00	- - - Of a kind suitable for use in the printing industry	kg	Nil	5%	
	3701.91.90.00	- - - Other	kg	Nil	5%	
	3701.99	- - Other :				
	3701.99.10.00	- - - Of a kind suitable for use in the printing industry	m ²	Nil	5%	
	3701.99.90.00	- - - Other	m ²	Nil	5%	
	37.02		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.			
		3702.10.00.00	- For X-ray	m ²	Nil	
		- Other film, without perforations, of a width not exceeding 105 mm :				
3702.31.00.00		- - For colour photography (polychrome)	u	Nil	5%	
3702.32.00.00		- - Other, with silver halide emulsion	m ²	Nil	5%	
3702.39.00.00		- - Other	m ²	Nil	5%	
		- Other film, without perforations, of a width exceeding 105 mm :				
3702.41.00.00		- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	m ²	Nil	5%	
3702.42		- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography :				
3702.42.10.00		- - - Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m ²	Nil	5%	
3702.42.90.00		- - - Other	m ²	Nil	5%	
3702.43.00.00		- - Of a width exceeding 610 mm and of a length not exceeding 200 m	m ²	Nil	5%	
3702.44.00.00		- - Of a width exceeding 105 mm but not exceeding 610 mm	m ²	Nil	5%	
		- Other film, for colour photography (polychrome) :				
3702.52		- - Of a width not exceeding 16 mm :				
3702.52.20.00		- - - Of a kind suitable for use in cinematography	m	Nil	5%	
3702.52.90.00	- - - Other	m	Nil	5%		
3702.53.00.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	m	Nil	5%		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	3702.54	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides :			
	3702.54.40.00	- - - Of a kind suitable for used in medical, surgical, dental or veterinary sciences or in the printing industry	m	Nil	5%
	3702.54.90.00	- - - Other	m	Nil	5%
	3702.55	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m :			
	3702.55.20.00	- - - Of a kind suitable for use in cinematography	m	Nil	5%
	3702.55.50.00	- - - Of a kind suitable for used in medical, surgical, dental or veterinary sciences or in the printing industry	m	Nil	5%
	3702.55.90.00	- - - Other	m	Nil	5%
	3702.56	- - Of a width exceeding 35 mm :			
	3702.56.20.00	- - - Of a kind suitable for use in cinematography	m	Nil	5%
	3702.56.90.00	- - - Other	m	Nil	5%
		- Other :			
	3702.96	- - Of a width not exceeding 35 mm and of a length not exceeding 30 m :			
	3702.96.10.00	- - - Of a kind suitable for use in cinematography	m	Nil	5%
	3702.96.90.00	- - - Other	m	Nil	5%
	3702.97	- - Of a width not exceeding 35 mm and of a length exceeding 30 m :			
	3702.97.10.00	- - - Of a kind suitable for use in cinematography	m	Nil	5%
	3702.97.90.00	- - - Other	m	Nil	5%
	3702.98	- - Of a width exceeding 35 mm :			
	3702.98.10.00	- - - Of a kind suitable for use in cinematography	m	Nil	5%
	3702.98.30.00	- - - Other, of a length of 120 m or more	m	Nil	5%
	3702.98.90.00	- - - Other	m	Nil	5%
37.03		Photographic paper, paperboard and textiles, sensitised, unexposed.			
	3703.10	- In rolls of a width exceeding 610 mm :			
	3703.10.10.00	- - Of a width not exceeding 1,000 mm	kg	Nil	5%
	3703.10.90.00	- - Other	kg	Nil	5%
	3703.20.00.00	- Other, for colour photography (polychrome)	kg	Nil	5%
	3703.90.00.00	- Other	kg	Nil	5%
37.04		Photographic plates, film, paper, paperboard and textiles, exposed but not developed.			
	3704.00.10.00	- X-ray plates or film	kg	Nil	
	3704.00.90.00	- Other	kg	Nil	
37.05		Photographic plates and film, exposed and developed, other than cinematographic film.			
	3705.00.10.00	- X-ray	kg	Nil	
	3705.00.20.00	- Microfilm	kg	Nil	
	3705.00.90.00	- Other	kg	Nil	
37.06		Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.			
	3706.10	- Of a width of 35 mm or more :			
	3706.10.10.00	- - Newsreels, travelogues, technical and scientific films	m	Nil	
	3706.10.30.00	- - Other documentary films	m	Nil	
	3706.10.40.00	- - Other, consisting only of sound track	m	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
37.07	3706.10.90.00	- - Other	m	Nil		
	3706.90	- Other :				
	3706.90.10.00	- - Newsreels, travelogues, technical and scientific films	m	Nil		
	3706.90.30.00	- - Other documentary films	m	Nil		
	3706.90.40.00	- - Other, consisting only of sound track	m	Nil		
	3706.90.90.00	- - Other	m	Nil		
		Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.				
	3707.10.00.00	- Sensitising emulsions	kg	Nil	5%	
	3707.90	- Other :				
	3707.90.10.00	- - Flashlight materials	kg	Nil	5%	
	3707.90.90.00	- - Other	kg	Nil	5%	

Chapter 38
Miscellaneous chemical products

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
 - (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
 - (d) Medicaments (heading 30.03 or 30.04); or
 - (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. (A) For the purpose of heading 38.22, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.
3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:
 - (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).
4. Throughout the Nomenclature, “municipal waste” means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term “municipal waste”, however, does not cover:
 - (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
 - (b) Industrial waste;
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6 (a) below.
5. For the purposes of heading 38.25, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
6. For the purposes of heading 38.25, the expression “other wastes” applies to:
 - (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);

- (b) Waste organic solvents;
- (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
- (d) Other wastes from chemical or allied industries.

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

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

Subheading Notes.

1. Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances : alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-*o*-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); penta- and octabromodiphenyl ethers; pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.
Subheading 3808.59 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).
2. Subheadings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).
3. Subheadings 3824.81 to 3824.88 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs), tris(2,3-dibromopropyl) phosphate, aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(*p*-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO), mirex (ISO), 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN), pentachlorobenzene (ISO), hexachlorobenzene (ISO), perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, perfluorooctane sulphonyl fluoride or tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers.
4. For the purposes of subheadings 3825.41 and 3825.49, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
38.01		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.			
	3801.10.00.00	- Artificial graphite	kg	Nil	
	3801.20.00.00	- Colloidal or semi-colloidal graphite	kg	Nil	
	3801.30.00.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg	Nil	
	3801.90.00.00	- Other	kg	Nil	
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.			
	3802.10.00.00	- Activated carbon	kg	Nil	
	3802.90	- Other :			
	3802.90.10.00	-- Activated bauxite	kg	Nil	
	3802.90.20.00	-- Activated clays or activated earths	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	3802.90.90.00	-- Other	kg	Nil	
38.03	3803.00.00.00	Tall oil, whether or not refined.	kg	Nil	
38.04		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.			
	3804.00.10.00	- Concentrated sulphite lye	kg	Nil	
	3804.00.20.00	- Calcium lignin sulphonates (Ca ₂ LS) binder used for fire-brick production	kg	Nil	
	3804.00.90.00	- Other	kg	Nil	
38.05		Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.			
	3805.10.00.00	- Gum, wood or sulphate turpentine oils	kg	Nil	
	3805.90.00.00	- Other	kg	Nil	
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.			
	3806.10.00.00	- Rosin and resin acids	kg	Nil	
	3806.20.00.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg	Nil	
	3806.30	- Ester gums :			
	3806.30.10.00	-- In blocks	kg	Nil	
	3806.30.90.00	-- Other	kg	Nil	
	3806.90	- Other :			
	3806.90.10.00	-- Run gums in blocks	kg	Nil	
	3806.90.90.00	-- Other	kg	Nil	
38.07	3807.00.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	kg	Nil	
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).			
		- Goods specified in Subheading Note 1 to this Chapter :			
	3808.52	-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g :			
	3808.52.10.00	--- Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	kg	Nil	
	3808.52.90.00	--- Other	kg	Nil	
	3808.59	-- Other :			
	3808.59.10.00	--- Insecticides	kg	Nil	
		--- Fungicides :			
	3808.59.21.00	---- In aerosol containers	kg	Nil	
	3808.59.29.00	---- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		--- Herbicides :			
	3808.59.31.00	---- In aerosol containers	kg	Nil	
	3808.59.39.00	---- Other	kg	Nil	
	3808.59.40.00	--- Anti-sprouting products	kg	Nil	
	3808.59.50.00	--- Plant-growth regulators	kg	Nil	
	3808.59.60.00	--- Disinfectants	kg	Nil	
		--- Other :			
	3808.59.91.00	---- Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	kg	Nil	
	3808.59.99.00	---- Other	kg	Nil	
		- Goods specified in Subheading Note 2 to this Chapter :			
	3808.61	-- In packings of a net weight content not exceeding 300 g :			
	3808.61.10.00	--- Mosquito repellent coils	kg	Nil	
	3808.61.20.00	--- Mosquito repellent mats	kg	Nil	
	3808.61.30.00	--- In aerosol cans	kg	Nil	
	3808.61.40.00	--- Other, in liquid form	kg	Nil	
	3808.61.50.00	--- Other, having deodorising function	kg	Nil	
	3808.61.90.00	--- Other	kg	Nil	
	3808.62	-- In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg :			
	3808.62.10.00	--- Powder for moulding into mosquito coils	kg	Nil	
	3808.62.20.00	--- Mosquito repellent coils	kg	Nil	
	3808.62.30.00	--- Mosquito repellent mats	kg	Nil	
	3808.62.40.00	--- In aerosol cans	kg	Nil	
	3808.62.50.00	--- Other, in liquid form	kg	Nil	
	3808.62.90.00	--- Other	kg	Nil	
	3808.69	-- Other :			
	3808.69.10.00	--- Powder for moulding into mosquito coils	kg	Nil	
	3808.69.90.00	--- Other	kg	Nil	
		- Other :			
	3808.91	-- Insecticides :			
	3808.91.10.00	--- Intermediate preparations containing 2-(methylpropyl-phenol methylcarbamate)	kg	Nil	
	3808.91.20.00	--- Other, powder for moulding into mosquito coils	kg	Nil	
	3808.91.30.00	--- In aerosol containers	kg	Nil	
	3808.91.40.00	--- Mosquito repellent coils	kg	Nil	
	3808.91.50.00	--- Mosquito repellent mats	kg	Nil	
	3808.91.90.00	--- Other	kg	Nil	
	3808.92	-- Fungicides :			
		--- In aerosol containers :			
	3808.92.11.00	---- With a validamycin content not exceeding 3 % by net weight	kg	Nil	
	3808.92.19.00	---- Other	kg	Nil	
	3808.92.90.00	--- Other	kg	Nil	
	3808.93	-- Herbicides, anti-sprouting products and plant-growth regulators :			
		--- Herbicides :			
	3808.93.11.00	---- In aerosol containers	kg	Nil	
	3808.93.19.00	---- Other	kg	Nil	
	3808.93.20.00	--- Anti-sprouting products	kg	Nil	
	3808.93.30.00	--- Plant-growth regulators	kg	Nil	
	3808.94	-- Disinfectants :			
	3808.94.10.00	--- Containing mixtures of coal tar acid and alkalis	kg	Nil	
	3808.94.20.00	--- Other, in aerosol containers	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
38.09	3808.94.90.00	- - - Other	kg	Nil	
	3808.99	- - Other :			
	3808.99.10.00	- - - Wood preservatives, containing insecticides or fungicides	kg	Nil	
	3808.99.90.00	- - - Other	kg	Nil	
		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.			
	3809.10.00.00	- With a basis of amylaceous substances - Other :	kg	Nil	
	3809.91	- - Of a kind used in the textile or like industries :			
	3809.91.10.00	- - - Softening agents	kg	Nil	
	3809.91.90.00	- - - Other	kg	Nil	
	3809.92.00.00	- - Of a kind used in the paper or like industries	kg	Nil	
	3809.93.00.00	- - Of a kind used in the leather or like industries	kg	Nil	
38.10		Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.			
	3810.10.00.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	kg	Nil	
	3810.90.00.00	- Other	kg	Nil	
38.11		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.			
	3811.11.00.00	- Anti-knock preparations : - - Based on lead compounds	kg	Nil	
	3811.19.00.00	- - Other	kg	Nil	
	3811.21	- Additives for lubricating oils : - - Containing petroleum oils or oils obtained from bituminous minerals :			
	3811.21.10.00	- - - Put up for retail sale	kg	Nil	
	3811.21.90.00	- - - Other	kg	Nil	
	3811.29.00.00	- - Other	kg	Nil	
	3811.90	- Other :			
	3811.90.10.00	- - Rust preventatives or corrosion inhibitors	kg	Nil	
	3811.90.90.00	- - Other	kg	Nil	
38.12		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.			
	3812.10.00.00	- Prepared rubber accelerators	kg	Nil	
	3812.20.00.00	- Compound plasticisers for rubber or plastics - Anti-oxidising preparations and other compound stabilizers for rubber or plastics :	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	3812.31.00.00	-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	kg	Nil	
	3812.39.00.00	-- Other	kg	Nil	
38.13	3813.00.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	kg	Nil	
38.14	3814.00.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	kg	Nil	
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.			
		- Supported catalysts :			
	3815.11.00.00	-- With nickel or nickel compounds as the active substance	kg	Nil	
	3815.12.00.00	-- With precious metal or precious metal compounds as the active substance	kg	Nil	
	3815.19.00.00	-- Other	kg	Nil	
	3815.90.00.00	- Other	kg	Nil	
38.16		Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.			
	3816.00.10.00	- Refractory cements	kg	Nil	
	3816.00.90.00	- Other	kg	Nil	
38.17	3817.00.00.00	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 27.07 or 29.02.	kg	Nil	
38.18	3818.00.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	kg	Nil	
38.19	3819.00.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	kg	Nil	
38.20	3820.00.00.00	Anti-freezing preparations and prepared de-icing fluids.	kg	Nil	
38.21		Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.			
	3821.00.10.00	- Prepared culture media for the development of micro-organisms	kg	Nil	
	3821.00.90.00	- Other	kg	Nil	
38.22		Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
38.23	3822.00.10.00	- Plates, sheets, film, foil and strip of plastics impregnated or coated with diagnostic or laboratory reagents	kg	Nil		
	3822.00.20.00	- Paperboard, cellulose wadding and web of cellulose fibres impregnated or coated with diagnostic or laboratory reagents	kg	Nil		
	3822.00.30.00	- Sterilisation indicator strips and tapes	kg	Nil		
	3822.00.90.00	- Other	kg	Nil		
		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.				
		- Industrial monocarboxylic fatty acids; acid oils from refining :				
	3823.11.00.00	-- Stearic acid	kg	Nil		
	3823.12.00.00	-- Oleic acid	kg	Nil		
	3823.13.00.00	-- Tall oil fatty acids	kg	Nil		
	3823.19	-- Other :				
	3823.19.10.00	--- Acid oils from refining	kg	Nil		
	3823.19.20.00	--- Palm fatty acid distillate	kg	Nil		
	3823.19.30.00	--- Palm kernel fatty acid distillate	kg	Nil		
3823.19.90.00	--- Other	kg	Nil			
3823.70	- Industrial fatty alcohols :					
3823.70.10.00	-- In the form of wax	kg	Nil			
3823.70.90.00	-- Other	kg	Nil			
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.				
	3824.10.00.00	- Prepared binders for foundry moulds or cores	kg	Nil		
	3824.30.00.00	- Non-agglomerated metal carbides mixed together or with metallic binders	kg	Nil		
	3824.40.00.00	- Prepared additives for cements, mortars or concretes	kg	Nil		
	3824.50.00.00	- Non-refractory mortars and concretes	kg	Nil		
	3824.60.00.00	- Sorbitol other than that of subheading 2905.44	kg	Nil		
		- Mixtures containing halogenated derivatives of methane, ethane or propane :				
	3824.71	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) :				
	3824.71.10.00	--- Transformer and circuit breaker oils, containing by weight less than 70 % or of petroleum oils or of oils obtained from bituminous minerals	kg	Nil		
	3824.71.90.00	--- Other	kg	Nil		
	3824.72.00.00	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	kg	Nil		
	3824.73.00.00	-- Containing hydrobromofluorocarbons (HBFCs)	kg	Nil		
	3824.74	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) :				
	3824.74.10.00	--- Transformer and circuit breaker oils, containing by weight less than 70 % or of petroleum oils or of oils obtained from bituminous minerals	kg	Nil		
	3824.74.90.00	--- Other	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	3824.75.00.00	-- Containing carbon tetrachloride	kg	Nil	
	3824.76.00.00	-- Containing 1,1,1-trichloroethane (methyl chloroform)	kg	Nil	
	3824.77.00.00	-- Containing bromomethane (methyl bromide) or bromochloromethane	kg	Nil	
	3824.78.00.00	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	kg	Nil	
	3824.79.00.00	-- Other - Goods specified in Subheading Note 3 to this Chapter :	kg	Nil	
	3824.81.00.00	-- Containing oxirane (ethylene oxide)	kg	Nil	
	3824.82.00.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	Nil	
	3824.83.00.00	-- Containing tris(2,3-dibromopropyl) phosphate	kg	Nil	
	3824.84.00.00	-- 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)	kg	Nil	
	3824.85.00.00	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg	Nil	
	3824.86.00.00	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	kg	Nil	
	3824.87.00.00	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	kg	Nil	
	3824.88.00.00	-- Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers - Other :	kg	Nil	
	3824.91.00.00	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	kg	Nil	
	3824.99	-- Other :			
	3824.99.10.00	--- Ink removers, stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale	kg	Nil	
	3824.99.30.00	--- Copying pastes with a basis of gelatin, whether presented in bulk or ready for use (for example, on a paper or textile backing)	kg	Nil	
	3824.99.40.00	--- Composite inorganic solvents	kg	Nil	
	3824.99.50.00	--- Acetone oil	kg	Nil	
	3824.99.60.00	--- Chemical preparations containing monosodium glutamate (MSG)	kg	Nil	
	3824.99.70.00	--- Other chemical preparations, of a kind used in the manufacture of foodstuff --- Other :	kg	Nil	
	3824.99.91.00	---- Naphthenic acids, their water insoluble salts and their esters	kg	Nil	
	3824.99.99	---- Other			
	3824.99.99.10	----- Flavour of a kind used for electronic cigarette or vape device	kg	Nil	100%
	3824.99.99.90	----- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
38.25		Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.			
	3825.10.00.00	- Municipal waste	kg	Nil	
	3825.20.00.00	- Sewage sludge	kg	Nil	
	3825.30	- Clinical waste :			
	3825.30.10.00	- - Syringes, needles, cannulae and the like	kg	Nil	
	3825.30.90.00	- - Other	kg	Nil	
		- Waste organic solvents :			
	3825.41.00.00	- - Halogenated	kg	Nil	
	3825.49.00.00	- - Other	kg	Nil	
	3825.50.00.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg	Nil	
		- Other wastes from chemical or allied industries :			
	3825.61.00.00	- - Mainly containing organic constituents	kg	Nil	
	3825.69.00.00	- - Other	kg	Nil	
	3825.90.00.00	- Other	kg	Nil	
38.26		Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.			
		- Biodiesel, not containing petroleum oil :			
	3826.00.10.00	- - Coconut methyl ester (CME)	kg	Nil	
		- - Palm methyl ester (including palm kernel methyl ester) :			
	3826.00.21.00	- - - With ester alkyl content 96.5 % or more but not exceeding 98 %	kg	Nil	
	3826.00.22.00	- - - With ester alkyl content exceeding 98 %	kg	Nil	
	3826.00.29.00	- - - Other	kg	Nil	
3826.00.30.00	- - Other	kg	Nil		
3826.00.90.00	- Other	kg	Nil		

SECTION VII
PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

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

Chapter 39
Plastics and articles thereof

Notes.

1. Throughout the Nomenclature the expression “plastics” means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.
Throughout the Nomenclature any reference to “plastics” also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
2. This Chapter does not cover :
 - (a) Lubricating preparations of heading 27.10 or 34.03;
 - (b) Waxes of heading 27.12 or 34.04;
 - (c) Separate chemically defined organic compounds (Chapter 29);
 - (d) Heparin or its salts (heading 30.01);
 - (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping
 - (f) foils of heading 32.12;
 - (g) Organic surface-active agents or preparations of heading 34.02;
 - (h) Run gums or ester gums (heading 38.06);
 - (i) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
 - (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
 - (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
 - (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
 - (n) Plaits, wickerwork or other articles of Chapter 46;
 - (o) Wall coverings of heading 48.14;
 - (p) Goods of Section XI (textiles and textile articles);
 - (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - (r) Imitation jewellery of heading 71.17;
 - (s) Articles of Section XVI (machines and mechanical or electrical appliances);
 - (t) Parts of aircraft or vehicles of Section XVII;
 - (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (v) Articles of Chapter 91 (for example, clock or watch cases);
 - (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);

- (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).
3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories :
 - (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading 39.10);
 - (e) Resols (heading 39.09) and other prepolymers.
 4. The expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.
 For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.
 If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
 5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
 6. In headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms :
 - (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
 7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
 8. For the purposes of heading 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
 9. For the purposes of heading 39.18, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
 10. In headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
 11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II :
 - (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, switch-plates and other protective plates.

Subheading Notes.

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

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

- (1) The designation in a subheading of a polymer by the prefix “poly” (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.
- (2) The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.
- (3) Chemically modified polymers are to be classified in the subheading named “Other”, provided that the chemically modified polymers are not more specifically covered by another subheading.
- (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

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

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

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

2. For the purposes of subheading 3920.43, the term “plasticisers” includes secondary plasticisers.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
39.01		SUB-CHAPTER I PRIMARY FORMS			
		Polymers of ethylene, in primary forms.			
	3901.10	- Polyethylene having a specific gravity of less than 0.94 :			
		- - In the form of liquids or pastes :			
	3901.10.12.00	- - - Linear Low-Density Polyethylene (LLDPE)	kg	Nil	3%
	3901.10.19.00	- - - Other	kg	Nil	3%
		- - Other :			
	3901.10.92.00	- - - Linear Low-Density Polyethylene (LLDPE)	kg	Nil	3%
	3901.10.99.00	- - - Other	kg	Nil	3%
	3901.20.00.00	- Polyethylene having a specific gravity of 0.94 or more	kg	Nil	3%
	3901.30.00.00	- Ethylene-vinyl acetate copolymers	kg	Nil	3%
	3901.40.00.00	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	kg	Nil	3%
	3901.90	- Other :			
3901.90.40.00	- - In dispersion	kg	Nil	3%	
3901.90.90.00	- - Other	kg	Nil	3%	
39.02		Polymers of propylene or of other olefins, in primary forms.			
	3902.10	- Polypropylene :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
39.03	3902.10.30.00	-- In dispersion	kg	Nil	3%
	3902.10.40.00	-- Granules, pellets, beads, flakes, chips and similar forms	kg	Nil	3%
	3902.10.90.00	-- Other	kg	Nil	3%
	3902.20.00.00	- Polyisobutylene	kg	Nil	3%
	3902.30	- Propylene copolymers :			
	3902.30.30.00	-- In the form of liquids or pastes	kg	Nil	3%
	3902.30.90.00	-- Other	kg	Nil	3%
	3902.90	- Other :			
	3902.90.10.00	-- Chlorinated polypropylene of a kind suitable for use in printing ink formulation	kg	Nil	3%
	3902.90.90.00	-- Other	kg	Nil	3%
		Polymers of styrene, in primary forms.			
		- Polystyrene :			
	3903.11	-- Expansible :			
	3903.11.10.00	--- In the form of granules	kg	Nil	3%
	3903.11.90.00	--- Other	kg	Nil	3%
	3903.19	-- Other :			
	3903.19.10.00	--- In dispersion	kg	Nil	3%
	3903.19.20.00	--- Granules, pellets, beads, flakes, chips and similar forms	kg	Nil	3%
	3903.19.90.00	--- Other	kg	Nil	3%
	3903.20	- Styrene-acrylonitrile (SAN) copolymers :			
	3903.20.40.00	-- In aqueous dispersion	kg	Nil	3%
	3903.20.50.00	-- In non-aqueous dispersion	kg	Nil	3%
	3903.20.90.00	-- Other	kg	Nil	3%
	3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers :			
	3903.30.40.00	-- In aqueous dispersion	kg	Nil	3%
	3903.30.50.00	-- In non-aqueous dispersion	kg	Nil	3%
3903.30.60.00	-- In the form of granules	kg	Nil	3%	
3903.30.90.00	-- Other	kg	Nil	3%	
3903.90	- Other :				
3903.90.30.00	-- In dispersion	kg	Nil	3%	
	-- Other :				
3903.90.91.00	--- Impact Polystyrene of notched izod impact at 23° C less than 80 J/m	kg	Nil	3%	
3903.90.99.00	--- Other	kg	Nil	3%	
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.			
	3904.10	- Poly(vinyl chloride), not mixed with any other substances :			
	3904.10.10.00	-- Homopolymers, suspension type	kg	Nil	3%
		-- Other :			
	3904.10.91.00	--- In the form of granules	kg	Nil	3%
	3904.10.92.00	--- In the form of powder	kg	Nil	3%
	3904.10.99.00	--- Other	kg	Nil	3%
		- Other poly(vinyl chloride) :			
	3904.21	-- Non-plasticised :			
	3904.21.10.00	--- In the form of granules	kg	Nil	3%
	3904.21.20.00	--- In the form of powder	kg	Nil	3%
	3904.21.90.00	--- Other	kg	Nil	3%
	3904.22	-- Plasticised :			
	3904.22.10.00	--- In dispersion	kg	Nil	3%
	3904.22.20.00	--- in the form of granules	kg	Nil	3%
	3904.22.30.00	--- In the form of powder	kg	Nil	3%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	3904.22.90.00	- - - Other	kg	Nil	3%
	3904.30	- Vinyl chloride-vinyl acetate copolymers :			
	3904.30.10.00	- - In the form of granules	kg	Nil	3%
	3904.30.20.00	- - In the form of powder	kg	Nil	3%
	3904.30.90.00	- - Other	kg	Nil	3%
	3904.40	- Other vinyl chloride copolymers :			
	3904.40.10.00	- - In the form of granules	kg	Nil	3%
	3904.40.20.00	- - In the form of powder	kg	Nil	3%
	3904.40.90.00	- - Other	kg	Nil	3%
	3904.50	- Vinylidene chloride polymers :			
	3904.50.40.00	- - In dispersion	kg	Nil	3%
	3904.50.50.00	- - In the form of granules	kg	Nil	3%
	3904.50.60.00	- - In the form of powder	kg	Nil	3%
	3904.50.90.00	- - Other	kg	Nil	3%
		- Fluoro-polymers :			
	3904.61	- - Polytetrafluoroethylene :			
	3904.61.10.00	- - - In the form of granules	kg	Nil	3%
	3904.61.20.00	- - - In the form of powder	kg	Nil	3%
	3904.61.90.00	- - - Other	kg	Nil	3%
	3904.69	- - Other :			
	3904.69.30.00	- - - In dispersion	kg	Nil	3%
	3904.69.40.00	- - - In the form of granules	kg	Nil	3%
	3904.69.50.00	- - - In the form of powder	kg	Nil	3%
	3904.69.90.00	- - - Other	kg	Nil	3%
	3904.90	- Other :			
	3904.90.30.00	- - In dispersion	kg	Nil	3%
	3904.90.40.00	- - In the form of granules	kg	Nil	3%
	3904.90.50.00	- - In the form of powder	kg	Nil	3%
	3904.90.90.00	- - Other	kg	Nil	3%
39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.			
		- Poly(vinyl acetate) :			
	3905.12.00.00	- - In aqueous dispersion	kg	Nil	3%
	3905.19	- - Other :			
	3905.19.10.00	- - - In the form of liquids or pastes	kg	Nil	3%
	3905.19.90.00	- - - Other	kg	Nil	3%
		- Vinyl acetate copolymers :			
	3905.21.00.00	- - In aqueous dispersion	kg	Nil	3%
	3905.29.00.00	- - Other	kg	Nil	3%
	3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups :			
	3905.30.10.00	- - In dispersion	kg	Nil	3%
	3905.30.90.00	- - Other	kg	Nil	3%
		- Other :			
	3905.91	- - Copolymers :			
	3905.91.10.00	- - - In dispersion	kg	Nil	3%
	3905.91.90.00	- - - Other	kg	Nil	3%
	3905.99	- - Other :			
	3905.99.10.00	- - - In aqueous dispersion	kg	Nil	3%
	3905.99.20.00	- - - In non-aqueous dispersion	kg	Nil	3%
	3905.99.90.00	- - - Other	kg	Nil	3%
39.06		Acrylic polymers in primary forms.			
	3906.10	- Poly(methyl methacrylate) :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
39.07	3906.10.10.00	-- In dispersion	kg	Nil	3%
	3906.10.90.00	-- Other	kg	Nil	3%
	3906.90	- Other :			
	3906.90.20.00	-- In dispersion	kg	Nil	3%
		-- Other :			
	3906.90.92.00	--- Sodium polyacrylate	kg	Nil	3%
	3906.90.99.00	--- Other	kg	Nil	3%
		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.			
	3907.10.00.00	- Polyacetals	kg	Nil	3%
	3907.20	- Other polyethers :			
	3907.20.10.00	-- Polytetramethylene ether glycol	kg	Nil	3%
	3907.20.90.00	-- Other	kg	Nil	3%
	3907.30	- Epoxide resins :			
	3907.30.20.00	-- Of a kind used for coating, in powder form	kg	Nil	3%
	3907.30.30.00	-- In the form of liquids or pastes	kg	Nil	3%
	3907.30.90.00	-- Other	kg	Nil	3%
	3907.40.00.00	- Polycarbonates	kg	Nil	3%
	3907.50	- Alkyd resins :			
	3907.50.10.00	-- In the form of liquids or pastes	kg	Nil	3%
	3907.50.90.00	-- Other	kg	Nil	3%
39.08		- Poly(ethylene terephthalate) :			
	3907.61.00.00	-- Having a viscosity number of 78 ml/g or higher	kg	Nil	3%
	3907.69	-- Other :			
	3907.69.10.00	--- In the form of granules	kg	Nil	3%
	3907.69.90.00	--- Other	kg	Nil	3%
	3907.70.00.00	- Poly(lactic acid)	kg	Nil	3%
		- Other polyesters :			
	3907.91	-- Unsaturated :			
	3907.91.20.00	--- Granules and similar forms	kg	Nil	3%
	3907.91.30.00	--- In the form of liquids or pastes	kg	Nil	3%
	3907.91.90.00	--- Other	kg	Nil	3%
	3907.99	-- Other :			
	3907.99.40.00	--- Of a kind used for coating, in powder form	kg	Nil	3%
	3907.99.90.00	--- Other	kg	Nil	3%
		Polyamides in primary forms.			
	3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12 :			
	3908.10.10.00	-- Polyamide-6	kg	Nil	3%
	3908.10.90.00	-- Other	kg	Nil	3%
	3908.90.00.00	- Other	kg	Nil	3%
	39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.		
3909.10		- Urea resins; thiourea resins :			
3909.10.10.00		-- Moulding compounds	kg	Nil	3%
3909.10.90.00		-- Other	kg	Nil	3%
3909.20		- Melamine resins :			
3909.20.10.00		-- Moulding compounds	kg	Nil	3%
3909.20.90.00		-- Other	kg	Nil	3%
		- Other amino-resins :			
3909.31.00.00	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	kg	Nil	3%	
	-- Other :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	3909.39.10.00	- - - Moulding compounds	kg	Nil	3%
		- - - Other :			
	3909.39.91.00	- - - - Glyoxal monourein resin	kg	Nil	3%
	3909.39.99.00	- - - - Other	kg	Nil	3%
	3909.40	- Phenolic resins :			
	3909.40.10.00	- - Moulding compounds other than phenol formaldehyde	kg	Nil	3%
	3909.40.90.00	- - Other	kg	Nil	3%
	3909.50.00.00	- Polyurethanes	kg	Nil	3%
39.10		Silicones in primary forms.			
	3910.00.20.00	- In dispersion and in solutions	kg	Nil	3%
	3910.00.90.00	- Other	kg	Nil	3%
39.11		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.			
	3911.10.00.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	kg	Nil	3%
	3911.90.00.00	- Other	kg	Nil	3%
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.			
		- Cellulose acetates :			
	3912.11.00.00	- - Non-plasticised	kg	Nil	3%
	3912.12.00.00	- - Plasticised	kg	Nil	3%
	3912.20	- Cellulose nitrates (including collodions) :			
		- - Non-plasticised :			
	3912.20.11.00	- - - Water-based semi-finished nitrocellulose	kg	Nil	3%
	3912.20.19.00	- - - Other	kg	Nil	3%
	3912.20.20.00	- - Plasticised	kg	Nil	3%
		- Cellulose ethers :			
	3912.31.00.00	- - Carboxymethylcellulose and its salts	kg	Nil	3%
	3912.39.00.00	- - Other	kg	Nil	3%
	3912.90	- Other :			
	3912.90.20.00	- - In the form of granules	kg	Nil	3%
	3912.90.90.00	- - Other	kg	Nil	3%
39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.			
	3913.10.00.00	- Alginic acid, its salts and esters	kg	Nil	3%
	3913.90	- Other :			
	3913.90.10.00	- - Hardened proteins	kg	Nil	3%
	3913.90.20.00	- - Chemical derivatives of natural rubber	kg	Nil	3%
	3913.90.30.00	- - Starch-based polymers	kg	Nil	3%
	3913.90.90.00	- - Other	kg	Nil	3%
39.14	3914.00.00.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	kg	Nil	3%
		SUB-CHAPTER II WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
39.15		Waste, parings and scrap, of plastics.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
39.16	3915.10	- Of polymers of ethylene :				
	3915.10.10.00	-- Of non-rigid cellular products	kg	Nil	3%	
	3915.10.90.00	-- Other	kg	Nil	3%	
	3915.20	- Of polymers of styrene :				
	3915.20.10.00	-- Of non-rigid cellular products	kg	Nil	3%	
	3915.20.90.00	-- Other	kg	Nil	3%	
	3915.30	- Of polymers of vinyl chloride :				
	3915.30.10.00	-- Of non-rigid cellular products	kg	Nil	3%	
	3915.30.90.00	-- Other	kg	Nil	3%	
	3915.90.00.00	- Of other plastics	kg	Nil	3%	
			Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.			
	3916.10	- Of polymers of ethylene :				
	3916.10.10.00	-- Monofilament	kg	Nil	3%	
	3916.10.20.00	-- Rods, sticks and profile shapes	kg	Nil	3%	
3916.20	- Of polymers of vinyl chloride :					
3916.20.10.00	-- Monofilament	kg	Nil	3%		
3916.20.20.00	-- Rods, sticks and profile shapes	kg	Nil	3%		
3916.90	- Of other plastics :					
		-- Of hardened proteins :				
3916.90.41.00	--- Monofilament	kg	Nil	3%		
3916.90.42.00	--- Rods, sticks and profile shapes	kg	Nil	3%		
3916.90.50.00	-- Of vulcanised fibre	kg	Nil	3%		
3916.90.60.00	-- Of chemical derivatives of natural rubber	kg	Nil	3%		
3916.90.70.00	-- Of other addition polymerisation products; of regenerated cellulose; of cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised	kg	Nil	3%		
3916.90.80.00	-- Of condensation or rearrangement polymerisation products	kg	Nil	3%		
		-- Other :				
3916.90.91.00	--- Monofilament	kg	Nil	3%		
3916.90.92.00	--- Rods, sticks and profile shapes	kg	Nil	3%		
39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.				
3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials :					
3917.10.10.00	-- Of hardened proteins	kg	Nil	3%		
3917.10.90.00	-- Other	kg	Nil	3%		
	- Tubes, pipes and hoses, rigid :					
3917.21.00.00	-- Of polymers of ethylene	kg	Nil	3%		
3917.22.00.00	-- Of polymers of propylene	kg	Nil	3%		
3917.23.00.00	-- Of polymers of vinyl chloride	kg	Nil	3%		
3917.29	-- Of other plastics :					
	--- Further worked than merely surface worked :					
3917.29.11.00	---- Of other addition polymerisation products	kg	Nil	3%		
3917.29.12.00	---- Of amino-resins; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised; of vulcanised fibre; of hardened proteins; of chemical derivatives of natural rubber	kg	Nil	3%		
3917.29.19.00	---- Other	kg	Nil	3%		
	--- Other :					
3917.29.21.00	---- Of other addition polymerisation products	kg	Nil	3%		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	3917.29.22.00	---- Of phenolic resins	kg	Nil	3%
	3917.29.23.00	---- Of amino-resins; of hardened proteins; of chemical derivatives of natural rubber	kg	Nil	3%
	3917.29.24.00	---- Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised; of vulcanised fibre	kg	Nil	3%
	3917.29.25.00	---- Of other condensation or rearrangement polymerisation products	kg	Nil	3%
	3917.29.29.00	---- Other	kg	Nil	3%
	3917.31	- Other tubes, pipes and hoses :			
		-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa :			
		--- Further worked than merely surface worked :			
	3917.31.11.00	---- Of addition polymerisation products	kg	Nil	3%
	3917.31.12.00	---- Of amino-resins; of phenolic resins; of vulcanised fibre; of chemical derivatives of natural rubber	kg	Nil	3%
	3917.31.19.00	---- Other	kg	Nil	3%
		--- Other :			
	3917.31.21.00	---- Of addition polymerisation product	kg	Nil	3%
	3917.31.23.00	---- Of amino-resins; of phenolic resins; of chemical derivatives of natural rubber	kg	Nil	3%
	3917.31.24.00	---- Of vulcanised fibre	kg	Nil	3%
	3917.31.25.00	---- Of other condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	Nil	3%
	3917.31.29.00	---- Other	kg	Nil	3%
	3917.32	-- Other, not reinforced or otherwise combined with other materials, without fittings :			
	3917.32.10.00	--- Sausage or ham casings	kg	Nil	3%
	3917.32.20.00	--- Thermoplastic hoses for gas stove	kg	Nil	3%
		--- Other :			
		---- Further worked than merely surface worked :			
	3917.32.91.00	----- Of addition polymerisation products; of phenolic resins or amino resins; of chemical derivatives of natural rubber	kg	Nil	3%
	3917.32.92.00	----- Other	kg	Nil	3%
		---- Other :			
	3917.32.93.00	----- Of addition polymerisation products	kg	Nil	3%
	3917.32.94.00	----- Of amino-resins or phenolic resins; of chemical derivatives of natural rubber	kg	Nil	3%
	3917.32.95.00	----- Of other condensation or rearrangement polymerisation products; of vulcanised fibre; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	Nil	3%
	3917.32.99.00	----- Other	kg	Nil	3%
	3917.33	-- Other, not reinforced or otherwise combined with other materials, with fittings :			
	3917.33.10.00	--- Other, further worked than merely surface worked	kg	Nil	3%
		--- Other :			
	3917.33.91.00	---- Of other addition polymerisation products	kg	Nil	3%
	3917.33.92.00	---- Of condensation or rearrangement polymerisation products	kg	Nil	3%
	3917.33.93.00	---- Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	Nil	3%
	3917.33.94.00	---- Of vulcanised fibre	kg	Nil	3%
	3917.33.95.00	---- Of hardened proteins	kg	Nil	3%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	3917.33.96.00	----- Of chemical derivatives of natural rubber	kg	Nil	3%
	3917.33.99.00	----- Other	kg	Nil	3%
	3917.39	-- Other :			
		--- Further worked than merely surface worked :			
	3917.39.11.00	----- Of addition polymerisation products; of vulcanised fibre	kg	Nil	3%
	3917.39.12.00	----- Of phenolic resins or amino resins; of chemical derivatives of natural rubber	kg	Nil	3%
	3917.39.13.00	----- Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	Nil	3%
	3917.39.19.00	----- Other	kg	Nil	3%
		--- Other :			
	3917.39.91.00	----- Of addition polymerisation products; of vulcanised fibre	kg	Nil	3%
	3917.39.92.00	----- Of phenolic resins or amino resins; of chemical derivatives of natural rubber	kg	Nil	3%
	3917.39.93.00	----- Of other condensation or rearrangement polymerisation products	kg	Nil	3%
	3917.39.94.00	----- Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	Nil	3%
	3917.39.99.00	----- Other	kg	Nil	3%
	3917.40.00.00	- Fittings	kg	Nil	3%
39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.			
	3918.10	- Of polymers of vinyl chloride :			
		-- Floor coverings :			
	3918.10.11.00	--- Tiles	kg	Nil	3%
	3918.10.19.00	--- Other	kg	Nil	3%
	3918.10.90.00	-- Other	kg	Nil	3%
	3918.90	- Of other plastics :			
		-- Floor coverings :			
	3918.90.11.00	--- Tiles, of polyethylene	kg	Nil	3%
	3918.90.13.00	--- Other, of polyethylene	kg	Nil	3%
	3918.90.14.00	--- Of chemical derivatives of natural rubber	kg	Nil	3%
	3918.90.15.00	--- Of other addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	kg	Nil	3%
	3918.90.16.00	--- Of vulcanised fibre	kg	Nil	3%
	3918.90.19.00	--- Other	kg	Nil	3%
		-- Other :			
	3918.90.91.00	--- Of polyethylene	kg	Nil	3%
	3918.90.92.00	--- Of chemical derivatives of natural rubber	kg	Nil	3%
	3918.90.93.00	--- Of other addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	kg	Nil	3%
	3918.90.94.00	--- Of vulcanised fibre	kg	Nil	3%
	3918.90.99.00	--- Other	kg	Nil	3%
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.			
	3919.10	- In rolls of a width not exceeding 20 cm :			
	3919.10.10.00	-- Of polymers of vinyl chloride	kg	Nil	3%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
39.20	3919.10.20.00	-- Of polyethylene	kg	Nil	3%
		-- Other :			
	3919.10.91.00	--- Of hardened proteins or chemical derivatives of natural rubber	kg	Nil	3%
	3919.10.92.00	--- Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	Nil	3%
	3919.10.99.00	--- Other	kg	Nil	3%
	3919.90	- Other :			
	3919.90.10.00	-- Of polymers of vinyl chloride	kg	Nil	3%
	3919.90.20.00	-- Of hardened proteins	kg	Nil	3%
		-- Other :			
	3919.90.91.00	--- Of chemical derivatives of natural rubber	kg	Nil	3%
	3919.90.92.00	--- Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	Nil	3%
	3919.90.99.00	--- Other	kg	Nil	3%
		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.			
	3920.10	- Of polymers of ethylene :			
		-- Plates and sheets :			
	3920.10.11.00	--- Rigid	kg	Nil	3%
	3920.10.19.00	--- Other	kg	Nil	3%
	3920.10.90.00	-- Other	kg	Nil	3%
	3920.20	- Of polymers of propylene :			
	3920.20.10.00	-- Biaxially oriented polypropylene (BOPP) film	kg	Nil	3%
		-- Other :			
	3920.20.91.00	--- Plates and sheets	kg	Nil	3%
	3920.20.99.00	--- Other	kg	Nil	3%
	3920.30	- Of polymers of styrene :			
	3920.30.20.00	-- Acrylonitrile butadiene styrene (ABS) sheets of a kind used in the manufacture of refrigerators	kg	Nil	3%
		-- Other :			
	3920.30.91.00	--- Plates and sheets, rigid	kg	Nil	3%
	3920.30.92.00	--- Other, plates and sheets	kg	Nil	3%
	3920.30.99.00	--- Other	kg	Nil	3%
		- Of polymers of vinyl chloride :			
	3920.43	-- Containing by weight not less than 6 % of plasticisers :			
	3920.43.10.00	--- Plates and sheets	kg	Nil	3%
	3920.43.90.00	--- Other	kg	Nil	3%
	3920.49.00.00	-- Other	kg	Nil	3%
		- Of acrylic polymers :			
	3920.51	-- Of poly(methyl methacrylate) :			
		--- Plates and sheets :			
	3920.51.11.00	---- Rigid	kg	Nil	3%
	3920.51.19.00	---- Other	kg	Nil	3%
3920.51.90.00	--- Other	kg	Nil	3%	
3920.59	-- Other :				
	--- Plates and sheets :				
3920.59.11.00	---- Rigid	kg	Nil	3%	
3920.59.19.00	---- Other	kg	Nil	3%	
3920.59.90.00	--- Other	kg	Nil	3%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :			
	3920.61	-- Of polycarbonates :			
	3920.61.10.00	--- Plates and sheets	kg	Nil	3%
	3920.61.90.00	--- Other	kg	Nil	3%
	3920.62	-- Of poly(ethylene terephthalate) :			
	3920.62.10.00	--- Plates and sheets	kg	Nil	3%
	3920.62.90.00	--- Other	kg	Nil	3%
	3920.63	-- Of unsaturated polyesters :			
	3920.63.10.00	--- Plates and sheets	kg	Nil	3%
	3920.63.90.00	--- Other	kg	Nil	3%
	3920.69	-- Of other polyesters :			
	3920.69.10.00	--- Plates and sheets	kg	Nil	3%
	3920.69.90.00	--- Other	kg	Nil	3%
		- Of cellulose or its chemical derivatives :			
	3920.71	-- Of regenerated cellulose :			
	3920.71.10.00	--- Cellophane film	kg	Nil	3%
		--- Other :			
	3920.71.91.00	---- Printed sheets	kg	Nil	3%
	3920.71.99.00	---- Other	kg	Nil	3%
	3920.73.00.00	-- Of cellulose acetate	kg	Nil	3%
	3920.79	-- Of other cellulose derivatives :			
	3920.79.10.00	--- Of nitrocellulose (gun cotton)	kg	Nil	3%
	3920.79.20.00	--- Of vulcanised fibre	kg	Nil	3%
		--- Other :			
	3920.79.91.00	---- Plates and sheets	kg	Nil	3%
	3920.79.99.00	---- Other	kg	Nil	3%
		- Of other plastics :			
	3920.91	-- Of poly(vinyl butyral) :			
	3920.91.10.00	--- Film of a kind used in safety glass, of a thickness exceeding 0.38 mm but not exceeding 0.76 mm, and of a width not exceeding 2 m	kg	Nil	3%
		--- Other :			
	3920.91.91.00	---- Plates and sheets	kg	Nil	3%
	3920.91.99.00	---- Other	kg	Nil	3%
	3920.92	-- Of polyamides :			
	3920.92.10.00	--- Of polyamide-6	kg	Nil	3%
		--- Other :			
	3920.92.91.00	---- Plates and sheets	kg	Nil	3%
	3920.92.99.00	---- Other	kg	Nil	3%
	3920.93	-- Of amino-resins :			
	3920.93.10.00	--- Plates and sheets	kg	Nil	3%
	3920.93.90.00	--- Other	kg	Nil	3%
	3920.94	-- Of phenolic resins :			
	3920.94.10.00	--- Phenol formaldehyde (bakelite) sheets	kg	Nil	3%
		--- Other :			
	3920.94.91.00	---- Plates and sheets	kg	Nil	3%
	3920.94.99.00	---- Other	kg	Nil	3%
	3920.99	-- Of other plastics :			
	3920.99.10.00	--- Of hardened proteins; of chemical derivatives of natural rubber	kg	Nil	3%
		--- Of addition polymerisation products :			
	3920.99.21.00	---- Plates and sheets	kg	Nil	3%
	3920.99.29.00	---- Other	kg	Nil	3%
		--- Of condensation or rearrangement polymerisation products :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	3920.99.31.00	---- Plates and sheets	kg	Nil	3%
	3920.99.39.00	---- Other	kg	Nil	3%
	3920.99.90.00	--- Other	kg	Nil	3%
39.21		Other plates, sheets, film, foil and strip, of plastics.			
		- Cellular :			
	3921.11	-- Of polymers of styrene :			
	3921.11.20.00	--- Rigid	kg	Nil	3%
		--- Other :			
	3921.11.91.00	---- Plates and sheets	kg	Nil	3%
	3921.11.92.00	---- Film	kg	Nil	3%
	3921.11.99.00	---- Other	kg	Nil	3%
	3921.12.00.00	-- Of polymers of vinyl chloride	kg	Nil	3%
	3921.13	-- Of polyurethanes :			
	3921.13.10.00	--- Rigid	kg	Nil	3%
		--- Other :			
	3921.13.91.00	---- Plates and sheets	kg	Nil	3%
	3921.13.92.00	---- Film	kg	Nil	3%
	3921.13.99.00	---- Other	kg	Nil	3%
	3921.14	-- Of regenerated cellulose :			
	3921.14.20.00	--- Rigid	kg	Nil	3%
		--- Other :			
	3921.14.91.00	---- Plates and sheets	kg	Nil	3%
	3921.14.92.00	---- Film	kg	Nil	3%
	3921.14.99.00	---- Other	kg	Nil	3%
	3921.19	-- Of other plastics :			
	3921.19.20.00	--- Rigid	kg	Nil	3%
		--- Other :			
	3921.19.91.00	---- Plates and sheets	kg	Nil	3%
	3921.19.92.00	---- Film	kg	Nil	3%
	3921.19.99.00	---- Other	kg	Nil	3%
	3921.90	- Other :			
	3921.90.10.00	-- Of vulcanised fibre	kg	Nil	3%
	3921.90.20.00	-- Of hardened proteins	kg	Nil	3%
	3921.90.30.00	-- Of chemical derivatives of natural rubber	kg	Nil	3%
		-- Of condensation or rearrangement polymerisation products :			
	3921.90.41.00	--- Plates and sheets	kg	Nil	3%
3921.90.42.00	--- Film	kg	Nil	3%	
3921.90.43.00	--- Textile laminated strip	kg	Nil	3%	
3921.90.49.00	--- Other	kg	Nil	3%	
3921.90.50.00	-- Of regenerated cellulose	kg	Nil	3%	
3921.90.60.00	-- Of other cellulose or its chemical derivatives	kg	Nil	3%	
3921.90.90.00	-- Other	kg	Nil	3%	
39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.			
	3922.10	- Baths, shower-baths, sinks and wash-basins :			
		-- Baths :			
	3922.10.11.00	--- Bathtubs having rectangular or oblong interior shape	kg	Nil	3%
	3922.10.19.00	--- Other	kg	Nil	3%
	3922.10.90.00	-- Other	kg	Nil	3%
	3922.20.00.00	- Lavatory seats and covers	kg	Nil	3%
	3922.90	- Other :			
	-- Lavatory pans, flushing cisterns and urinals :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
39.23	3922.90.11.00	- - - Parts of flushing cisterns	kg	Nil	3%	
	3922.90.12.00	- - - Flushing cisterns equipped with their mechanisms	kg	Nil	3%	
	3922.90.19.00	- - - Other	kg	Nil	3%	
	3922.90.90.00	-- Other	kg	Nil	3%	
		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.				
	3923.10	- Boxes, cases, crates and similar articles :				
	3923.10.10.00	-- Cases for film, tape and optical discs	kg	Nil	3%	
	3923.10.90.00	-- Other	kg	Nil	3%	
		- Sacks and bags (including cones) :				
	3923.21	-- Of polymers of ethylene :				
		- - - Aseptic bags reinforced with aluminium foil (other than retort pouches) :				
	3923.21.11.00	- - - - Of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg	Nil	3%	
	3923.21.19.00	- - - - Other	kg	Nil	3%	
		- - - Other :				
	3923.21.91.00	- - - - Aseptic bags not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg	Nil	3%	
	3923.21.99.00	- - - - Other	kg	Nil	3%	
	3923.29	-- Of other plastics :				
	3923.29.10.00	- - - Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg	Nil	3%	
	3923.29.90.00	- - - Other	kg	Nil	3%	
	3923.30	- Carboys, bottles, flasks and similar articles :				
3923.30.20.00	-- Multi-layer fibreglass reinforced containers, for compressed or liquefied gas	kg	Nil	3%		
3923.30.90.00	-- Other	kg	Nil	3%		
3923.40	- Spools, cops, bobbins and similar supports :					
3923.40.10.00	-- Suitable for use with the machines of heading 84.44, 84.45 or 84.48	kg	Nil	3%		
3923.40.90.00	-- Other	kg	Nil	3%		
3923.50.00.00	- Stoppers, lids, caps and other closures	kg	Nil	3%		
3923.90	- Other :					
3923.90.10.00	-- Toothpaste tubes	kg	Nil	3%		
3923.90.90.00	-- Other	kg	Nil	3%		
39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.				
	3924.10	- Tableware and kitchenware :				
	3924.10.10.00	-- Of melamine	kg	Nil	3%	
	3924.10.90.00	-- Other	kg	Nil	3%	
	3924.90	- Other :				
	3924.90.10.00	-- Bed pans, urinals (portable type) or chamber-pots	kg	Nil	3%	
	3924.90.20.00	-- Nipple former, breastshells, nipple shields, hand expression funnel	kg	Nil	3%	
	3924.90.30.00	-- Supplementary feeding system for babies	kg	Nil	3%	
3924.90.90.00	-- Other	kg	Nil	3%		
39.25		Builders' ware of plastics, not elsewhere specified or included.				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
39.26	3925.10.00.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	kg	Nil	3%	
	3925.20.00.00	- Doors, windows and their frames and thresholds for doors	kg	Nil	3%	
	3925.30.00.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	kg	Nil	3%	
	3925.90.00.00	- Other	kg	Nil	3%	
		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.				
	3926.10.00.00	- Office or school supplies	kg	Nil	3%	
	3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts) :				
	3926.20.60.00	-- Articles of apparel used for protection from chemical substances, radiation or fire	kg	Nil	3%	
	3926.20.90.00	-- Other	kg	Nil	3%	
	3926.30.00.00	- Fittings for furniture, coachwork or the like	kg	Nil	3%	
	3926.40.00.00	- Statuettes and other ornamental articles	kg	Nil	3%	
	3926.90	- Other :				
	3926.90.10.00	-- Floats for fishing nets	kg	Nil	3%	
	3926.90.20.00	-- Fans and handscreens, frames and handles therefor, and parts thereof	kg	Nil	3%	
		-- Hygienic, medical and surgical articles :				
	3926.90.32.00	--- Plastic moulds with denture imprints	kg	Nil	3%	
	3926.90.39.00	--- Other	kg	Nil	3%	
		-- Safety and protective devices :				
	3926.90.41.00	--- Police shields	kg	Nil	3%	
	3926.90.42.00	--- Protective masks for use in welding and similar work	kg	Nil	3%	
	3926.90.44.00	--- Life saving cushions for the protection of persons falling from heights	kg	Nil	3%	
	3926.90.49.00	--- Other	kg	Nil	3%	
		-- Articles for industrial uses :				
	3926.90.53.00	--- Transmission or conveyor belts or belting	kg	Nil	3%	
	3926.90.55.00	--- Plastic J-hooks or bunch blocks for detonators	kg	Nil	3%	
	3926.90.59.00	--- Other	kg	Nil	3%	
	3926.90.60.00	-- Poultry feeders	kg	Nil	3%	
	3926.90.70.00	-- Padding for articles of apparel or clothing accessories	kg	Nil	3%	
		-- Cards for jewellery or small objects of personal adornment; beads; shoe lasts :				
	3926.90.81.00	--- Shoe lasts	kg	Nil	3%	
	3926.90.82.00	--- Prayer beads	kg	Nil	3%	
	3926.90.89.00	--- Other	kg	Nil	3%	
		-- Other :				
3926.90.91.00	--- Of a kind used for grain storage	kg	Nil	3%		
3926.90.92.00	--- Empty capsules of a kind suitable for pharmaceutical use	kg	Nil	3%		
3926.90.99.00	--- Other	kg	Nil	3%		

Chapter 40 Rubber and articles thereof

Notes.

1. Except where the context otherwise requires, throughout the Nomenclature the expression “rubber” means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03 and 40.05, the expression “primary forms” applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 40.02, the expression “synthetic rubber” applies to :
 - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18° C and 29° C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Notes 5 (B)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with :
 - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
 - (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 40.04, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.
In heading 40.08 the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.			
	4001.10	- Natural rubber latex, whether or not pre-vulcanised :			
		-- Exceeding 0.5 % by volume of ammonia content :			
	4001.10.11.00	--- Centrifuged concentrate rubber latex	kg	Nil	
	4001.10.19.00	--- Other	kg	Nil	
		-- Not exceeding 0.5 % by volume of ammonia content :			
	4001.10.21.00	--- Centrifuged concentrate rubber latex	kg	Nil	
	4001.10.29.00	--- Other	kg	Nil	
		- Natural rubber in other forms:			
	4001.21	-- Smoked sheets :			
	4001.21.10.00	--- RSS Grade 1	kg	Nil	
	4001.21.20.00	--- RSS Grade 2	kg	Nil	
	4001.21.30.00	--- RSS Grade 3	kg	Nil	
	4001.21.40.00	--- RSS Grade 4	kg	Nil	
	4001.21.50.00	--- RSS Grade 5	kg	Nil	
	4001.21.90.00	--- Other	kg	Nil	
	4001.22	-- Technically specified natural rubber (TSNR) :			
	4001.22.10.00	--- TSNR 10	kg	Nil	
	4001.22.20.00	--- TSNR 20	kg	Nil	
	4001.22.30.00	--- TSNR L	kg	Nil	
	4001.22.40.00	--- TSNR CV	kg	Nil	
	4001.22.50.00	--- TSNR GP	kg	Nil	
	4001.22.90.00	--- Other	kg	Nil	
	4001.29	-- Other :			
	4001.29.10.00	--- Air-dried sheets	kg	Nil	
	4001.29.20.00	--- Latex crepes	kg	Nil	
	4001.29.30.00	--- Sole crepes	kg	Nil	
	4001.29.40.00	--- Remilled crepes, including flat bark crepes	kg	Nil	
	4001.29.50.00	--- Other crepes	kg	Nil	
	4001.29.60.00	--- Superior processing rubber	kg	Nil	
	4001.29.70.00	--- Skim rubber	kg	Nil	
	4001.29.80.00	--- Scrap (tree, earth or smoked) and cup lump	kg	Nil	
		--- Other :			
4001.29.91.00	---- In primary forms	kg	Nil		
4001.29.99.00	---- Other	kg	Nil		
4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums :				
4001.30.20.00	-- In primary forms	kg	Nil		
4001.30.90.00	-- Other	kg	Nil		
40.02		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.			
		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :			
	4002.11.00.00	-- Latex	kg	Nil	5%
	4002.19	-- Other :			
	4002.19.10.00	--- In primary forms or in unvulcanised, uncompounded plates, sheets or strip	kg	Nil	5%
	4002.19.90.00	--- Other	kg	Nil	5%
	4002.20	- Butadiene rubber (BR) :			
	4002.20.10.00	-- In primary forms	kg	Nil	5%
	4002.20.90.00	-- Other	kg	Nil	5%
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :			
4002.31	-- Isobutene-isoprene (butyl) rubber (IIR) :				
4002.31.10.00	--- Unvulcanised, uncompounded plates, sheets or strip	kg	Nil	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	4002.31.90.00	--- Other	kg	Nil	5%
	4002.39	-- Other :			
	4002.39.10.00	--- Unvulcanised, uncompounded plates, sheets or strip	kg	Nil	5%
	4002.39.90.00	--- Other	kg	Nil	5%
		- Chloroprene (chlorobutadiene) rubber (CR) :			
	4002.41.00.00	-- Latex	kg	Nil	5%
	4002.49	-- Other :			
	4002.49.10.00	--- In primary forms	kg	Nil	5%
	4002.49.90.00	--- Other	kg	Nil	5%
		- Acrylonitrile-butadiene rubber (NBR) :			
	4002.51.00.00	-- Latex	kg	Nil	5%
	4002.59	-- Other :			
	4002.59.10.00	--- In primary forms	kg	Nil	5%
	4002.59.90.00	--- Other	kg	Nil	5%
	4002.60	- Isoprene rubber (IR) :			
	4002.60.10.00	-- In primary forms	kg	Nil	5%
	4002.60.90.00	-- Other	kg	Nil	5%
	4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM) :			
	4002.70.10.00	-- In primary forms	kg	Nil	5%
	4002.70.90.00	-- Other	kg	Nil	5%
	4002.80	- Mixtures of any product of heading 40.01 with any product of this heading :			
	4002.80.10.00	-- Mixtures of natural rubber latex with synthetic rubber latex	kg	Nil	5%
	4002.80.90.00	-- Other	kg	Nil	5%
		- Other :			
	4002.91.00.00	-- Latex	kg	Nil	5%
	4002.99	-- Other :			
	4002.99.20.00	--- In primary forms or in unvulcanised, uncompounded plates, sheets or strip	kg	Nil	5%
	4002.99.90.00	--- Other	kg	Nil	5%
40.03	4003.00.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	kg	Nil	5%
40.04	4004.00.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	kg	Nil	5%
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.			
	4005.10	- Compounded with carbon black or silica :			
	4005.10.10.00	-- Of natural gums	kg	Nil	5%
	4005.10.90.00	-- Other	kg	Nil	5%
	4005.20.00.00	- Solutions; dispersions other than those of subheading 4005.10	kg	Nil	5%
		- Other :			
	4005.91	-- Plates, sheets and strip :			
	4005.91.10.00	--- Of natural gums	kg	Nil	5%
	4005.91.90.00	--- Other	kg	Nil	5%
	4005.99	-- Other :			
	4005.99.10.00	--- Latex	kg	Nil	5%
	4005.99.20.00	--- Natural rubber compounded with substances other than carbon or silica	kg	Nil	5%
	4005.99.90.00	--- Other	kg	Nil	5%
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.			
	4006.10.00.00	- "Camel-back" strips for retreading rubber tyres	kg	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	4006.90	- Other :			
		-- Of natural gums :			
	4006.90.11.00	--- Articles	kg	Nil	5%
	4006.90.19.00	--- Other	kg	Nil	5%
	4006.90.90.00	-- Other	kg	Nil	5%
40.07	4007.00.00.00	Vulcanised rubber thread and cord.	kg	Nil	5%
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.			
		- Of cellular rubber :			
	4008.11	-- Plates, sheets and strip :			
	4008.11.10.00	--- Exceeding 5 mm in thickness, lined with textile fabric on one side	kg	Nil	5%
	4008.11.20.00	--- Other, floor tiles and wall tiles	kg	Nil	5%
	4008.11.90.00	--- Other	kg	Nil	5%
	4008.19.00.00	-- Other	kg	Nil	5%
		- Of non-cellular rubber :			
	4008.21	-- Plates, sheets and strip :			
	4008.21.10.00	--- Exceeding 5 mm in thickness, lined with textile fabric on one side	kg	Nil	5%
	4008.21.20.00	--- Other, floor tiles and wall tiles	kg	Nil	5%
	4008.21.30.00	--- Water stop	kg	Nil	5%
	4008.21.40.00	--- Rubber soling sheet	kg	Nil	5%
	4008.21.90.00	--- Other	kg	Nil	5%
	4008.29.00.00	-- Other	kg	Nil	5%
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).			
		- Not reinforced or otherwise combined with other materials :			
	4009.11.00.00	-- Without fittings	kg	Nil	5%
	4009.12	-- With fittings :			
	4009.12.10.00	--- Mining slurry suction and discharge hoses	kg	Nil	5%
	4009.12.90.00	--- Other	kg	Nil	5%
		- Reinforced or otherwise combined only with metal :			
	4009.21	-- Without fittings :			
	4009.21.10.00	--- Mining slurry suction and discharge hoses	kg	Nil	5%
	4009.21.90.00	--- Other	kg	Nil	5%
	4009.22	-- With fittings :			
	4009.22.10.00	--- Mining slurry suction and discharge hoses	kg	Nil	5%
	4009.22.90.00	--- Other	kg	Nil	5%
		- Reinforced or otherwise combined only with textile materials :			
	4009.31	-- Without fittings :			
	4009.31.10.00	--- Mining slurry suction and discharge hoses	kg	Nil	5%
	4009.31.20.00	--- Rubber hose of a kind used for gas stove	kg	Nil	5%
		--- Other :			
	4009.31.91.00	---- Fuel hoses, heater hoses and water hoses, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	Nil	5%
	4009.31.99.00	---- Other	kg	Nil	5%
	4009.32	-- With fittings :			
	4009.32.10.00	--- Mining slurry suction and discharge hoses	kg	Nil	5%
	4009.32.20.00	--- Rubber hose of a kind used for gas stove	kg	Nil	5%
	4009.32.90.00	--- Other	kg	Nil	5%
		- Reinforced or otherwise combined with other materials :			
	4009.41	-- Without fittings :			
	4009.41.10.00	--- Rubber hose of a kind used for gas stove	kg	Nil	5%
	4009.41.90.00	--- Other	kg	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
40.10	4009.42	-- With fittings :				
	4009.42.10.00	--- Mining slurry suction and discharge hoses	kg	Nil	5%	
	4009.42.20.00	--- Rubber hose of a kind used for gas stove	kg	Nil	5%	
	4009.42.90.00	--- Other	kg	Nil	5%	
		Conveyor or transmission belts or belting, of vulcanised rubber.				
		- Conveyor belts or belting :				
	4010.11.00.00	-- Reinforced only with metal	kg	Nil	5%	
	4010.12.00.00	-- Reinforced only with textile materials	kg	Nil	5%	
	4010.19.00.00	-- Other	kg	Nil	5%	
		- Transmission belts or belting :				
	4010.31.00.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	Nil	5%	
	4010.32.00.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	Nil	5%	
	4010.33.00.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	Nil	5%	
	4010.34.00.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	Nil	5%	
4010.35.00.00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	kg	Nil	5%		
4010.36.00.00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	kg	Nil	5%		
4010.39.00.00	-- Other	kg	Nil	5%		
40.11		New pneumatic tyres, of rubber.				
	4011.10.00.00	- Of a kind used on motor cars (including station wagons and racing cars)	u	Nil	5%	
	4011.20	- Of a kind used on buses or lorries :				
	4011.20.10.00	-- Of a width not exceeding 450 mm	u	Nil	5%	
	4011.20.90.00	-- Other	u	Nil	5%	
	4011.30.00.00	- Of a kind used on aircraft	u	Nil		
	4011.40.00.00	- Of a kind used on motorcycles	u	Nil	5%	
	4011.50.00.00	- Of a kind used on bicycles	u	Nil		
	4011.70.00.00	- Of a kind used on agricultural or forestry vehicles and machines	u	Nil	5%	
	4011.80	- Of a kind used on construction, mining or industrial handling vehicles and machines :				
		-- Having a rim size not exceeding 61 cm :				
	4011.80.11.00	--- Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts, wheel-barrows or other industrial handling vehicles and machines	u	Nil	5%	
	4011.80.19.00	--- Other	u	Nil	5%	
		-- Having a rim size exceeding 61 cm :				
4011.80.21.00	--- Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines	u	Nil	5%		
4011.80.29.00	--- Other	u	Nil	5%		
4011.90	- Other :					
4011.90.10.00	-- Of a kind used on vehicles of Chapter 87	u	Nil	5%		
4011.90.20.00	-- Of a kind used on machinery of heading 84.29 or 84.30	u	Nil	5%		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
40.12	4011.90.30.00	-- Other, of a width exceeding 450 mm	u	Nil	5%
	4011.90.90.00	-- Other	u	Nil	5%
		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.			
		- Retreaded tyres :			
	4012.11.00.00	-- Of a kind used on motor cars (including station wagons and racing cars)	u	Nil	5%
	4012.12	-- Of a kind used on buses or lorries :			
	4012.12.10.00	--- Of a width not exceeding 450 mm	u	Nil	5%
	4012.12.90.00	--- Other	u	Nil	5%
	4012.13.00.00	-- Of a kind used on aircraft	u	Nil	
	4012.19	-- Other :			
	4012.19.30.00	--- Of a kind used on machinery of heading 84.29 or 84.30	u	Nil	5%
	4012.19.40.00	--- Of a kind used on vehicles of Chapter 87	u	Nil	5%
	4012.19.90.00	--- Other	u	Nil	5%
	4012.20	- Used pneumatic tyres :			
	4012.20.10.00	-- Of a kind used on motor cars (including station wagons, racing cars)	u	Nil	15%
		-- Of a kind used on buses or lorries :			
	4012.20.21.00	--- Of a width not exceeding 450 mm	u	Nil	15%
	4012.20.29.00	--- Other	u	Nil	15%
	4012.20.30.00	-- Of a kind used on aircraft	u	Nil	
	4012.20.40.00	-- Of a kind used on motorcycles	u	Nil	15%
	4012.20.50.00	-- Of a kind used on bicycles	u	Nil	
	4012.20.60.00	-- Of a kind used on machinery of heading 84.29 or 84.30	u	Nil	15%
	4012.20.70.00	-- Of a kind used on other vehicles of Chapter 87	u	Nil	15%
		-- Other :			
	4012.20.91.00	--- Buffed tyres	u	Nil	15%
	4012.20.99.00	--- Other	u	Nil	15%
	4012.90	- Other :			
		-- Solid tyres :			
	4012.90.14.00	--- Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	kg	Nil	5%
	4012.90.15.00	--- Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm, for use on vehicles of heading 87.09	kg	Nil	
	4012.90.16.00	--- Other solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm	kg	Nil	5%
	4012.90.19.00	--- Other	kg	Nil	
		-- Cushion tyres :			
4012.90.21.00	--- Of a width not exceeding 450 mm	kg	Nil	5%	
4012.90.22.00	--- Of a width exceeding 450 mm	kg	Nil	5%	
4012.90.70.00	-- Replaceable tyre treads of a width not exceeding 450 mm	kg	Nil	5%	
4012.90.80.00	-- Tyre flaps	kg	Nil	5%	
4012.90.90.00	-- Other	kg	Nil	5%	
40.13		Inner tubes, of rubber.			
	4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries :			
		-- Of a kind used on motor cars (including station wagons and racing cars) :			
	4013.10.11.00	--- Suitable for fitting to tyres of a width not exceeding 450 mm	u	Nil	5%
4013.10.19.00	--- Suitable for fitting to tyres of a width exceeding 450 mm	u	Nil	5%	
	-- Of a kind used on buses or lorries :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	4013.10.21.00	--- Suitable for fitting to tyres of a width not exceeding 450 mm	u	Nil	5%
	4013.10.29.00	--- Suitable for fitting to tyres of a width exceeding 450 mm	u	Nil	5%
	4013.20.00.00	- Of a kind used on bicycles	u	Nil	
	4013.90	- Other :			
		-- Of a kind used on machinery of heading 84.29 or 84.30 :			
	4013.90.11.00	--- Suitable for fitting to tyres of a width not exceeding 450 mm	u	Nil	5%
	4013.90.19.00	--- Suitable for fitting to tyres of a width exceeding 450 mm	u	Nil	5%
	4013.90.20.00	-- Of a kind used on motorcycles	u	Nil	5%
		-- Of a kind used on other vehicles of Chapter 87 :			
	4013.90.31.00	--- Suitable for fitting to tyres of a width not exceeding 450 mm	u	Nil	5%
	4013.90.39.00	--- Suitable for fitting to tyres of a width exceeding 450 mm	u	Nil	5%
	4013.90.40.00	-- Of a kind used on aircraft	u	Nil	
		-- Other :			
	4013.90.91.00	--- Suitable for fitting to tyres of a width not exceeding 450 mm	u	Nil	5%
	4013.90.99.00	--- Suitable for fitting to tyres of a width exceeding 450 mm	u	Nil	5%
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.			
	4014.10.00.00	- Sheath contraceptives	kg	Nil	5%
	4014.90	- Other :			
	4014.90.10.00	-- Teats for feeding bottles and similar articles	kg	Nil	5%
	4014.90.40.00	-- Stoppers for pharmaceutical use	kg	Nil	5%
	4014.90.50.00	-- Finger stalls	kg	Nil	5%
	4014.90.90.00	-- Other	kg	Nil	5%
40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.			
		- Gloves, mittens and mitts :			
	4015.11.00.00	-- Surgical	kg	Nil	5%
	4015.19.00.00	-- Other	kg	Nil	5%
	4015.90	- Other :			
	4015.90.10.00	-- Lead aprons	kg	Nil	5%
	4015.90.20.00	-- Divers' suits (wet suits)	kg	Nil	5%
	4015.90.90.00	-- Other	kg	Nil	5%
40.16		Other articles of vulcanised rubber other than hard rubber.			
	4016.10	- Of cellular rubber :			
	4016.10.10.00	-- Padding for articles of apparel or clothing accessories	kg	Nil	5%
	4016.10.20.00	-- Floor tiles and wall tiles	kg	Nil	5%
	4016.10.90.00	-- Other	kg	Nil	5%
		- Other :			
	4016.91	-- Floor coverings and mats :			
	4016.91.10.00	--- Mats	kg	Nil	
	4016.91.20.00	--- Tiles	kg	Nil	
	4016.91.90.00	--- Other	kg	Nil	
	4016.92	-- Erasers :			
	4016.92.10.00	--- Eraser tips	kg	Nil	5%
	4016.92.90.00	--- Other	kg	Nil	5%
	4016.93	-- Gaskets, washers and other seals :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	4016.93.10.00	--- Of a kind used to insulate the terminal leads of electrolytic capacitors	kg	Nil	5%
	4016.93.20.00	--- Gaskets and o-rings, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	Nil	5%
	4016.93.90.00	--- Other	kg	Nil	5%
	4016.94.00.00	-- Boat or dock fenders, whether or not inflatable	kg	Nil	5%
	4016.95.00.00	-- Other inflatable articles	kg	Nil	5%
	4016.99	-- Other :			
		--- Parts and accessories of a kind used for vehicles of Chapter 87 :			
	4016.99.11.00	---- For vehicles of heading 87.02, 87.03, 87.04 or 87.05, other than weatherstripping	kg	Nil	5%
	4016.99.12.00	---- For vehicles of heading 87.11	kg	Nil	5%
	4016.99.13.00	---- Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04	kg	Nil	5%
	4016.99.15.00	---- For vehicles of heading 87.09, 87.13, 87.15 or 87.16	kg	Nil	5%
	4016.99.16.00	---- Bicycle mudguards	kg	Nil	
	4016.99.17.00	---- Bicycle parts	kg	Nil	
	4016.99.18.00	---- Other bicycle accessories	kg	Nil	
	4016.99.19.00	---- Other	kg	Nil	5%
	4016.99.20.00	--- Parts and accessories of rotachutes of heading 88.04	kg	Nil	
	4016.99.30.00	--- Rubber bands	kg	Nil	5%
	4016.99.40.00	--- Wall tiles	kg	Nil	5%
		--- Other articles of a kind used in machinery or mechanical or electrical appliances, or for other technical uses :			
	4016.99.51.00	---- Rubber rollers	kg	Nil	5%
	4016.99.52.00	---- Tyre mould bladders	kg	Nil	5%
	4016.99.53.00	---- Electrical insulator hoods	kg	Nil	5%
	4016.99.54.00	---- Rubber grommets and rubber covers for automotive wiring harnesses	kg	Nil	5%
	4016.99.59.00	---- Other	kg	Nil	5%
	4016.99.60.00	--- Rail pads	kg	Nil	5%
	4016.99.70.00	--- Structural bearings including bridge bearings	kg	Nil	5%
		--- Other :			
	4016.99.91.00	---- Table coverings	kg	Nil	5%
	4016.99.99.00	---- Other	kg	Nil	5%
40.17		Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.			
	4017.00.10.00	- Floor tiles and wall tiles	kg	Nil	5%
	4017.00.20.00	- Other articles of hard rubber	kg	Nil	5%
	4017.00.90.00	- Other	kg	Nil	5%

SECTION VIII

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

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
41.01		Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.			
	4101.20.00.00	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	kg	Nil	
	4101.50.00.00	- Whole hides and skins, of a weight exceeding 16 kg	kg	Nil	
	4101.90	- Other, including butts, bends and bellies :			
	4101.90.10.00	- - Pre-tanned	kg	Nil	
	4101.90.90.00	- - Other	kg	Nil	
41.02		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.			
	4102.10.00.00	- With wool on - Without wool on :	kg	Nil	
	4102.21.00.00	- - Pickled	kg	Nil	
	4102.29.00.00	- - Other	kg	Nil	
41.03		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.			
	4103.20.00.00	- Of reptiles	kg	Nil	
	4103.30.00.00	- Of swine	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
41.04	4103.90.00.00	- Other	kg	Nil	
		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.			
	4104.11	- In the wet state (including wet-blue) :			
	4104.11.10.00	- - Full grains, unsplit; grain splits :	kg	Nil	
	4104.11.90.00	- - - Of bovine, vegetable tanned	kg	Nil	
	4104.19.00.00	- - - Other	kg	Nil	
		- - Other	kg	Nil	
41.05		- In the dry state (crust) :			
	4104.41.00.00	- - Full grains, unsplit; grain splits	kg	Nil	
	4104.49.00.00	- - Other	kg	Nil	
41.06		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.			
	4105.10.00.00	- In the wet state (including wet-blue)	kg	Nil	
	4105.30.00.00	- In the dry state (crust)	kg	Nil	
41.07		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.			
		- Of goats or kids :			
	4106.21.00.00	- - In the wet state (including wet-blue)	kg	Nil	
	4106.22.00.00	- - In the dry state (crust)	kg	Nil	
		- Of swine :			
	4106.31.00.00	- - In the wet state (including wet-blue)	kg	Nil	
	4106.32.00.00	- - In the dry state (crust)	kg	Nil	
	4106.40.00.00	- Of reptiles	kg	Nil	
		- Other :			
	4106.91.00.00	- - In the wet state (including wet-blue)	kg	Nil	
4106.92.00.00	- - In the dry state (crust)	kg	Nil		
41.12		Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.			
		- Whole hides and skins :			
	4107.11.00.00	- - Full grains, unsplit	kg	Nil	
	4107.12.00.00	- - Grain splits	kg	Nil	
	4107.19.00.00	- - Other	kg	Nil	
		- Other, including sides :			
	4107.91.00.00	- - Full grains, unsplit	kg	Nil	
4107.92.00.00	- - Grain splits	kg	Nil		
4107.99.00.00	- - Other	kg	Nil		
41.12	4112.00.00.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	kg	Nil	
41.13		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.			
	4113.10.00.00	- Of goats or kids	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
41.14	4113.20.00.00	- Of swine	kg	Nil	
	4113.30.00.00	- Of reptiles	kg	Nil	
	4113.90.00.00	- Other	kg	Nil	
		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.			
41.15	4114.10.00.00	- Chamois (including combination chamois) leather	kg	Nil	
	4114.20.00.00	- Patent leather and patent laminated leather; metallised leather	kg	Nil	
		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.			
	4115.10.00.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	kg	Nil	
	4115.20.00.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	kg	Nil	

Chapter 42

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

Notes.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
42.01	4201.00.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	kg	Nil	5%
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	4202.11	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :			
	4202.11.10.00	-- With outer surface of leather or of composition leather : --- Suit-case or brief-case with maximum dimensions of 56 cm x 45 cm x 25 cm	u	Nil	5%
	4202.11.90.00	--- Other	u	Nil	5%
	4202.12	-- With outer surface of plastics or of textile materials : --- School satchels :			
	4202.12.11.00	---- With outer surface of vulcanised fibre	u	Nil	5%
	4202.12.19.00	---- Other	u	Nil	5%
	4202.12.91.00	---- With outer surface of vulcanised fibre	u	Nil	5%
	4202.12.99.00	---- Other	u	Nil	5%
	4202.19	-- Other :			
	4202.19.20.00	--- With outer surface of paperboard	u	Nil	5%
	4202.19.90.00	--- Other	u	Nil	5%
	4202.21.00.00	- Handbags, whether or not with shoulder strap, including those without handle : -- With outer surface of leather or of composition leather	u	Nil	5%
	4202.22.00.00	-- With outer surface of sheeting of plastics or of textile materials	u	Nil	5%
	4202.29.00.00	-- Other	u	Nil	5%
	4202.31.00.00	- Articles of a kind normally carried in the pocket or in the handbag : -- With outer surface of leather or of composition leather	u	Nil	5%
	4202.32.00.00	-- With outer surface of sheeting of plastics or of textile materials	u	Nil	5%
	4202.39.00.00	-- Other	u	Nil	5%
	4202.91	- Other : -- With outer surface of leather or of composition leather :			
	4202.91.11.00	--- Sports bags : ---- Bowling bags	u	Nil	5%
	4202.91.19.00	---- Other	u	Nil	5%
	4202.91.90.00	--- Other	u	Nil	5%
	4202.92	-- With outer surface of sheeting of plastics or of textile materials :			
	4202.92.10.00	--- Toiletry bags, of sheeting of plastics	u	Nil	5%
	4202.92.20.00	--- Bowling bags	u	Nil	5%
	4202.92.90.00	--- Other	u	Nil	5%
	4202.99	-- Other :			
	4202.99.10.00	--- With outer surface of vulcanised fibre or paperboard	u	Nil	5%
	4202.99.20.00	--- Of copper	u	Nil	5%
	4202.99.90.00	--- Other	u	Nil	5%
42.03		Articles of apparel and clothing accessories, of leather or of composition leather.			
	4203.10.00.00	- Articles of apparel	kg	Nil	5%
	4203.21.00.00	- Gloves, mittens and mitts : -- Specially designed for use in sports	kg	Nil	5%
	4203.29	-- Other :			
	4203.29.10.00	--- Protective work gloves	kg	Nil	5%
	4203.29.90.00	--- Other	kg	Nil	5%
	4203.30.00.00	- Belts and bandoliers	kg	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
42.05	4203.40.00.00	- Other clothing accessories	kg	Nil	5%
		Other articles of leather or of composition leather.			
	4205.00.10.00	- Boot laces; mats	kg	Nil	5%
	4205.00.20.00	- Industrial safety belts and harnesses	kg	Nil	5%
	4205.00.30.00	- Leather strings or chords of a kind used for jewellery or articles of personal adornment	kg	Nil	5%
	4205.00.40.00	- Other articles of a kind used in machinery or mechanical appliances or for other technical uses	kg	Nil	5%
	4205.00.90.00	- Other	kg	Nil	5%
42.06	4206.00.00.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	kg	Nil	5%

Chapter 43
Furskins and artificial fur; manufactures thereof

Notes

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.			
	4301.10.00.00	- Of mink, whole, with or without head, tail or paws	kg	Nil	5%
	4301.30.00.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	kg	Nil	5%
	4301.60.00.00	- Of fox, whole, with or without head, tail or paws	kg	Nil	5%
	4301.80.00.00	- Other furskins, whole, with or without head, tail or paws	kg	Nil	5%
	4301.90.00.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	Nil	5%
43.02		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.			
		- Whole skins, with or without head, tail or paws, not assembled :			
	4302.11.00.00	- - Of mink	kg	Nil	5%
	4302.19.00.00	- - Other	kg	Nil	5%
	4302.20.00.00	- Heads, tails, paws and other pieces or cuttings, not assembled	kg	Nil	5%
	4302.30.00.00	- Whole skins and pieces or cuttings thereof, assembled	kg	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
43.03		Articles of apparel, clothing accessories and other articles of furskin.			
	4303.10.00.00	- Articles of apparel and clothing accessories	kg	Nil	5%
	4303.90	- Other :			
	4303.90.20.00	- - Articles for industrial uses	kg	Nil	5%
	4303.90.90.00	- - Other	kg	Nil	5%
43.04		Artificial fur and articles thereof.			
	4304.00.10.00	- Artificial fur	kg	Nil	5%
	4304.00.20.00	- Articles for industrial uses	kg	Nil	5%
		- Other :			
	4304.00.91.00	- - Sports bags	kg	Nil	5%
	4304.00.99.00	- - Other	kg	Nil	5%

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

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1. This Chapter does not cover :
 - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
 - (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
 - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
 - (d) Activated charcoal (heading 38.02);
 - (e) Articles of heading 42.02;
 - (f) Goods of Chapter 46;
 - (g) Footwear or parts thereof of Chapter 64;
 - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - (ij) Goods of heading 68.08;
 - (k) Imitation jewellery of heading 71.17;
 - (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (n) Parts of firearms (heading 93.05);
 - (o) Articles of Chapter 94 (for example, furniture, 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 thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Note.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.			
		- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :			
	4401.11.00.00	-- Coniferous	kg	Nil	
	4401.12.00.00	-- Non-coniferous	kg	Nil	
		- Wood in chips or particles :			
	4401.21.00.00	-- Coniferous	kg	5%	
	4401.22.00.00	-- Non-coniferous	kg	5%	
		- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms :			
	4401.31.00.00	-- Wood pellets	kg	5%	
	4401.39.00.00	-- Other	kg	5%	
4401.40.00.00	- Sawdust and wood waste and scrap, not agglomerated	kg	5%		
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.			
	4402.10.00.00	- Of bamboo	kg	Nil	
	4402.90	- Other :			
	4402.90.10.00	-- Of coconut shell	kg	Nil	
4402.90.90.00	-- Other	kg	Nil		
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.			
		- Treated with paint, stains, creosote or other preservatives :			
	4403.11	-- Coniferous :			
	4403.11.10.00	--- Baulks, sawlogs and veneer logs	m ³	5%	
	4403.11.90.00	--- Other	m ³	5%	
	4403.12	-- Non-coniferous :			
	4403.12.10.00	--- Baulks, sawlogs and veneer logs	m ³	5%	
	4403.12.90.00	--- Other	m ³	5%	
		- Other, coniferous :			
	4403.21	-- Of pine (<i>Pinus spp.</i>), of which any cross-sectional dimension is 15 cm or more :			
	4403.21.10.00	--- Baulks, sawlogs and veneer logs	m ³	5%	
	4403.21.90.00	--- Other	m ³	5%	
	4403.22	-- Of pine (<i>Pinus spp.</i>), other :			
	4403.22.10.00	--- Baulks, sawlogs and veneer logs	m ³	5%	
	4403.22.90.00	--- Other	m ³	5%	
	4403.23	-- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), of which any cross-sectional dimension is 15 cm or more :			
	4403.23.10.00	--- Baulks, sawlogs and veneer logs	m ³	5%	
	4403.23.90.00	--- Other	m ³	5%	
	4403.24	-- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), other :			
	4403.24.10.00	--- Baulks, sawlogs and veneer logs	m ³	5%	
	4403.24.90.00	--- Other	m ³	5%	
	4403.25	-- Other, of which any cross-sectional dimension is 15 cm or more :			
4403.25.10.00	--- Baulks, sawlogs and veneer logs	m ³	5%		
4403.25.90.00	--- Other	m ³	5%		
4403.26	-- Other :				
4403.26.10.00	--- Baulks, sawlogs and veneer logs	m ³	5%		
4403.26.90.00	--- Other	m ³	5%		
	- Other, of tropical wood :				
4403.41	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau :				
4403.41.10.00	--- Baulks, sawlogs and veneer logs	m ³	5%		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	4403.41.90.00	--- Other	m ³	5%	
	4403.49	-- Other :			
	4403.49.10.00	--- Baulks, sawlogs and veneer logs	m ³	5%	
	4403.49.90.00	--- Other	m ³	5%	
	4403.91	- Other :			
	4403.91.10.00	-- Of oak (<i>Quercus spp.</i>) :			
	4403.91.10.00	--- Baulks, sawlogs and veneer logs	m ³	5%	
	4403.91.90.00	--- Other	m ³	5%	
	4403.93	-- Of beech (<i>Fagus spp.</i>), of which any cross-sectional dimension is 15 cm or more :			
	4403.93.10.00	--- Baulks, sawlogs and veneer logs	m ³	5%	
	4403.93.90.00	--- Other	m ³	5%	
	4403.94	-- Of beech (<i>Fagus spp.</i>), other :			
	4403.94.10.00	--- Baulks, sawlogs and veneer logs	m ³	5%	
	4403.94.90.00	--- Other	m ³	5%	
	4403.95	-- Of birch (<i>Betula spp.</i>), of which any cross-sectional dimension is 15 cm or more :			
	4403.95.10.00	--- Baulks, sawlogs and veneer logs	m ³	5%	
	4403.95.90.00	--- Other	m ³	5%	
	4403.96	-- Of birch (<i>Betula spp.</i>), other :			
	4403.96.10.00	--- Baulks, sawlogs and veneer logs	m ³	5%	
	4403.96.90.00	--- Other	m ³	5%	
	4403.97	-- Of poplar and aspen (<i>Populus spp.</i>) :			
	4403.97.10.00	--- Baulks, sawlogs and veneer logs	m ³	5%	
	4403.97.90.00	--- Other	m ³	5%	
	4403.98	-- Of eucalyptus (<i>Eucalyptus spp.</i>) :			
	4403.98.10.00	--- Baulks, sawlogs and veneer logs	m ³	5%	
	4403.98.90.00	--- Other	m ³	5%	
	4403.99	-- Other :			
	4403.99.10.00	--- Baulks, sawlogs and veneer logs	m ³	5%	
	4403.99.90.00	--- Other	m ³	5%	
44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.			
	4404.10.00.00	- Coniferous	kg	5%	
	4404.20	- Non-coniferous :			
	4404.20.10.00	-- Chipwood	kg	5%	
	4404.20.90.00	-- Other	kg	5%	
44.05		Wood wool; wood flour.			
	4405.00.10.00	- Wood wool	kg	5%	
	4405.00.20.00	- Wood flour	kg	5%	
44.06		Railway or tramway sleepers (cross-ties) of wood.			
		- Not impregnated :			
	4406.11.00.00	-- Coniferous	m ³	5%	
	4406.12.00.00	-- Non-coniferous	m ³	5%	
		- Other :			
	4406.91.00.00	-- Coniferous	m ³	5%	
	4406.92.00.00	-- Non-coniferous	m ³	5%	
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.			
		- Coniferous :			
	4407.11.00.00	-- Of pine (<i>Pinus spp.</i>)	m ³	5%	
	4407.12.00.00	-- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>)	m ³	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	4407.19.00.00	-- Other	m ³	5%	
		- Of tropical wood :			
	4407.21	-- Mahogany (<i>Swietenia spp.</i>) :			
	4407.21.10.00	--- Planed, sanded or end-jointed	m ³	5%	
	4407.21.90.00	--- Other	m ³	5%	
	4407.22	-- Virola, Imbuia and Balsa :			
	4407.22.10.00	--- Planed, sanded or end-jointed	m ³	5%	
	4407.22.90.00	--- Other	m ³	5%	
	4407.25	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau :			
		--- Dark Red Meranti or Light Red Meranti :			
	4407.25.11.00	---- Planed, sanded or end-jointed	m ³	5%	
	4407.25.19.00	---- Other	m ³	5%	
		--- Meranti Bakau :			
	4407.25.21.00	---- Planed, sanded or end-jointed	m ³	5%	
	4407.25.29.00	---- Other	m ³	5%	
	4407.26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan :			
	4407.26.10.00	--- Planed, sanded or end-jointed	m ³	5%	
	4407.26.90.00	--- Other	m ³	5%	
	4407.27	-- Sapelli :			
	4407.27.10.00	--- Planed, sanded or end-jointed	m ³	5%	
	4407.27.90.00	--- Other	m ³	5%	
	4407.28	-- Iroko :			
	4407.28.10.00	--- Planed, sanded or end-jointed	m ³	5%	
	4407.28.90.00	--- Other	m ³	5%	
	4407.29	-- Other :			
		--- Jelutong (<i>Dyera spp.</i>) :			
	4407.29.11.00	---- Planed, sanded or end-jointed	m ³	5%	
	4407.29.19.00	---- Other	m ³	5%	
		--- Kapur (<i>Dryobalanops spp.</i>) :			
	4407.29.21.00	---- Planed, sanded or end-jointed	m ³	5%	
	4407.29.29.00	---- Other	m ³	5%	
		--- Kempas (<i>Koompassia spp.</i>) :			
	4407.29.31.00	---- Planed, sanded or end-jointed	m ³	5%	
	4407.29.39.00	---- Other	m ³	5%	
		--- Keruing (<i>Dipterocarpus spp.</i>) :			
	4407.29.41.00	---- Planed, sanded or end-jointed	m ³	5%	
	4407.29.49.00	---- Other	m ³	5%	
		--- Ramin (<i>Gonystylus spp.</i>) :			
	4407.29.51.00	---- Planed, sanded or end-jointed	m ³	5%	
	4407.29.59.00	---- Other	m ³	5%	
		--- Teak (<i>Tectona spp.</i>) :			
	4407.29.61.00	---- Planed, sanded or end-jointed	m ³	5%	
	4407.29.69.00	---- Other	m ³	5%	
		--- Balau (<i>Shorea spp.</i>) :			
	4407.29.71.00	---- Planed, sanded or end-jointed	m ³	5%	
	4407.29.79.00	---- Other	m ³	5%	
		--- Mengkulang (<i>Heritiera spp.</i>) :			
	4407.29.81.00	---- Planed, sanded or end-jointed	m ³	5%	
	4407.29.89.00	---- Other	m ³	5%	
		--- Other :			
	4407.29.91.00	---- Jongkong (<i>Dactylocladus spp.</i>) and Merbau (<i>Intsia spp.</i>), planed, sanded or end-jointed	m ³	5%	
	4407.29.92.00	---- Jongkong (<i>Dactylocladus spp.</i>) and Merbau (<i>Intsia spp.</i>), other	m ³	5%	
	4407.29.94.00	---- Albizia (<i>Paraserianthes falcataria</i>), planed, sanded or end-jointed	m ³	5%	
	4407.29.95.00	---- Albizia (<i>Paraserianthes falcataria</i>), other	m ³	5%	
	4407.29.96.00	---- Rubber (<i>Hevea Brasiliensis</i>), planed, sanded or end-jointed	m ³	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	4407.29.97.00	---- Rubber (<i>Hevea Brasiliensis</i>), other	m ³	5%	
	4407.29.98.00	---- Other, planed, sanded or end-jointed	m ³	5%	
	4407.29.99.00	---- Other	m ³	5%	
		- Other :			
	4407.91	-- Of oak (<i>Quercus spp.</i>) :			
	4407.91.10.00	--- Planed, sanded or end-jointed	m ³	5%	
	4407.91.90.00	--- Other	m ³	5%	
	4407.92	-- Of beech (<i>Fagus spp.</i>) :			
	4407.92.10.00	--- Planed, sanded or end-jointed	m ³	5%	
	4407.92.90.00	--- Other	m ³	5%	
	4407.93	-- Of maple (<i>Acer spp.</i>) :			
	4407.93.10.00	--- Planed, sanded or end-jointed	m ³	5%	
	4407.93.90.00	--- Other	m ³	5%	
	4407.94	-- Of cherry (<i>Prunus spp.</i>) :			
	4407.94.10.00	--- Planed, sanded or end-jointed	m ³	5%	
	4407.94.90.00	--- Other	m ³	5%	
	4407.95	-- Of ash (<i>Fraxinus spp.</i>) :			
	4407.95.10.00	--- Planed, sanded or end-jointed	m ³	5%	
	4407.95.90.00	--- Other	m ³	5%	
	4407.96	-- Of birch (<i>Betula spp.</i>) :			
	4407.96.10.00	--- Planed, sanded or end-jointed	m ³	5%	
	4407.96.90.00	--- Other	m ³	5%	
	4407.97	-- Of poplar and aspen (<i>Populus spp.</i>) :			
	4407.97.10.00	--- Planed, sanded or end-jointed	m ³	5%	
	4407.97.90.00	--- Other	m ³	5%	
	4407.99	-- Other :			
	4407.99.10.00	--- Planed, sanded or end-jointed	m ³	5%	
	4407.99.90.00	--- Other	m ³	5%	
44.08		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.			
	4408.10	- Coniferous :			
	4408.10.10.00	-- Cedar wood pencil slats; Radiata pinewood of a kind used for blockboard manufacture	kg	5%	
	4408.10.30.00	-- Face veneer sheets	kg	5%	
	4408.10.90.00	-- Other	kg	5%	
		- Of tropical wood :			
	4408.31.00.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg	5%	
	4408.39	-- Other :			
	4408.39.10.00	--- Jelutong wood pencil slats	kg	5%	
	4408.39.20.00	--- Face veneer sheets	kg	5%	
	4408.39.90.00	--- Other	kg	5%	
	4408.90	- Other :			
	4408.90.10.00	-- Face veneer sheets	kg	5%	
	4408.90.90.00	-- Other	kg	5%	
44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.			
	4409.10.00.00	- Coniferous	kg	5%	
		- Non-coniferous :			
	4409.21.00.00	-- Of bamboo	kg	5%	
	4409.22.00.00	-- Of tropical wood	kg	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
44.10	4409.29.00.00	-- Other	kg	5%	
		Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.			
		- Of wood :			
	4410.11.00.00	-- Particle board	kg	5%	
	4410.12.00.00	-- Oriented strand board (OSB)	kg	5%	
44.11	4410.19.00.00	-- Other	kg	5%	
	4410.90.00.00	- Other	kg	5%	
		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
		- Medium density fibreboard (MDF) :			
	4411.12.00.00	-- Of a thickness not exceeding 5 mm	kg	Nil	
44.12	4411.13.00.00	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	kg	Nil	
	4411.14.00.00	-- Of a thickness exceeding 9 mm	kg	Nil	
		- Other :			
	4411.92.00.00	-- Of a density exceeding 0.8 g/cm ³	kg	Nil	
	4411.93.00.00	-- Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	kg	Nil	
44.12	4411.94.00.00	-- Of a density not exceeding 0.5 g/cm ³	kg	Nil	
		Plywood, veneered panels and similar laminated wood.			
	4412.10.00.00	- Of bamboo	m ³	5%	
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :			
	4412.31.00.00	-- With at least one outer ply of tropical wood	m ³	5%	
44.13	4412.33.00.00	-- Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus spp.</i>), ash (<i>Fraxinus spp.</i>), beech (<i>Fagus spp.</i>), birch (<i>Betula spp.</i>), cherry (<i>Prunus spp.</i>), chestnut (<i>Castanea spp.</i>), elm (<i>Ulmus spp.</i>), eucalyptus (<i>Eucalyptus spp.</i>), hickory (<i>Carya spp.</i>), horse chestnut (<i>Aesculus spp.</i>), lime (<i>Tilia spp.</i>), maple (<i>Acer spp.</i>), oak (<i>Quercus spp.</i>), plane tree (<i>Platanus spp.</i>), poplar and aspen (<i>Populus spp.</i>), robinia (<i>Robinia spp.</i>), tulipwood (<i>Liriodendron spp.</i>) or walnut (<i>Juglans spp.</i>)	m ³	5%	
	4412.34.00.00	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	m ³	5%	
	4412.39.00.00	-- Other, with both outer plies of coniferous wood	m ³	5%	
		- Other :			
	4412.94.00.00	-- Blockboard, laminboard and battenboard	kg	5%	
44.14	4412.99	-- Other :			
	4412.99.10.00	--- With at least one side faced with plastics	kg	5%	
	4412.99.20.00	--- With at least one side faced with teak	kg	5%	
	4412.99.30.00	--- With at least one side faced with other tropical wood	kg	5%	
	4412.99.90.00	--- Other	kg	5%	
44.13	4413.00.00.00	Densified wood, in blocks, plates, strips or profile shapes.	kg	5%	
44.14	4414.00.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.			
	4415.10.00.00	- Cases, boxes, crates, drums and similar packings; cable-drums	u	Nil	
	4415.20.00.00	- Pallets, box pallets and other load boards; pallet collars	u	Nil	
44.16		Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.			
	4416.00.10.00	- Staves	kg	5%	
	4416.00.90.00	- Other	kg	Nil	
44.17		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.			
	4417.00.10.00	- Boot or shoe lasts	kg	Nil	
	4417.00.20.00	- Boot or shoe trees	kg	Nil	
	4417.00.90.00	- Other	kg	Nil	
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.			
	4418.10.00.00	- Windows, French-windows and their frames	kg	Nil	
	4418.20.00.00	- Doors and their frames and thresholds	kg	Nil	
	4418.40.00.00	- Shuttering for concrete constructional work	kg	Nil	
	4418.50.00.00	- Shingles and shakes	kg	5%	
	4418.60.00.00	- Posts and beams	kg	5%	
		- Assembled flooring panels :			
	4418.73	-- Of bamboo or with at least the top layer (wear layer) of bamboo :			
	4418.73.10.00	--- For mosaic floors	kg	5%	
	4418.73.90.00	--- Other	kg	5%	
	4418.74.00.00	-- Other, for mosaic floors	kg	5%	
	4418.75.00.00	-- Other, multilayer	kg	5%	
	4418.79.00.00	-- Other	kg	5%	
		- Other :			
	4418.91.00.00	-- Of bamboo	kg	5%	
	4418.99	-- Other :			
4418.99.10.00	--- Cellular wood panels	kg	5%		
4418.99.90.00	--- Other	kg	5%		
44.19		Tableware and kitchenware, of wood.			
		- Of bamboo :			
	4419.11.00.00	-- Bread boards, chopping boards and similar boards	kg	Nil	
	4419.12.00.00	-- Chopsticks	kg	Nil	
	4419.19.00.00	-- Other	kg	Nil	
	- Other	kg	Nil		
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.			
	4420.10.00.00	- Statuettes and other ornaments, of wood	kg	Nil	
	4420.90	- Other :			
	4420.90.10.00	-- Wooden articles of furniture not falling in Chapter 94	kg	Nil	
	-- Other	kg	Nil		
44.21		Other articles of wood.			
	4421.10.00.00	- Clothes hangers	kg	Nil	
	- Other :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	4421.91	-- Of bamboo :			
	4421.91.10.00	--- Spools, cops and bobbins, sewing thread reels and the like	kg	Nil	
	4421.91.20.00	--- Match splints	kg	5%	
	4421.91.30.00	--- Candy-sticks, ice-cream sticks and ice-cream spoons	kg	Nil	
	4421.91.40.00	--- Fans and handscreens, frames and handles therefor, and parts thereof	kg	Nil	
	4421.91.50.00	--- Prayer beads	kg	Nil	
	4421.91.60.00	--- Toothpicks	kg	Nil	
	4421.91.90.00	--- Other	kg	Nil	
	4421.99	-- Other :			
	4421.99.10.00	--- Spools, cops and bobbins, sewing thread reels and the like	kg	Nil	
	4421.99.20.00	--- Match splints	kg	5%	
	4421.99.30.00	--- Wooden pegs or pins for footwear	kg	5%	
	4421.99.40.00	--- Candy-sticks, ice-cream sticks and ice-cream spoons	kg	Nil	
	4421.99.70.00	--- Fans and handscreens, frames and handles therefor, and parts thereof	kg	Nil	
	4421.99.80.00	--- Toothpicks	kg	Nil	
		--- Other :			
	4421.99.93.00	---- Prayer beads	kg	Nil	
	4421.99.94.00	---- Other beads	kg	Nil	
	4421.99.95.00	---- Sticks for making joss sticks	kg	Nil	
	4421.99.96.00	---- Barecore	kg	Nil	
	4421.99.99.00	---- Other	kg	Nil	

Chapter 45
Cork and articles of cork

Note.

1. This Chapter does not cover :

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.			
	4501.10.00.00	- Natural cork, raw or simply prepared	kg	Nil	
	4501.90.00.00	- Other	kg	Nil	
45.02	4502.00.00.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	kg	Nil	
45.03		Articles of natural cork.			
	4503.10.00.00	- Corks and stoppers	kg	Nil	
	4503.90.00.00	- Other	kg	Nil	
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.			
	4504.10.00.00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	kg	Nil	
	4504.90.00.00	- Other	kg	Nil	

Chapter 46

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

Notes.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).			
		- Mats, matting and screens of vegetable materials :			
	4601.21.00.00	-- Of bamboo	kg	10%	
	4601.22.00.00	-- Of rattan	kg	10%	
	4601.29.00.00	-- Other	kg	10%	
		- Other :			
	4601.92	-- Of bamboo :			
	4601.92.10.00	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	kg	Nil	
	4601.92.20.00	--- Fans and handscreens, frames and handles therefor, and parts thereof	kg	Nil	
	4601.92.90.00	--- Other	kg	Nil	
	4601.93	-- Of rattan :			
	4601.93.10.00	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	kg	Nil	
	4601.93.20.00	--- Fans and handscreens, frames and handles therefor, and parts thereof	kg	Nil	
	4601.93.90.00	--- Other	kg	Nil	
	4601.94	-- Of other vegetable materials :			
	4601.94.10.00	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	kg	Nil	
	4601.94.20.00	--- Fans and handscreens, frames and handles therefor, and parts thereof	kg	Nil	
	4601.94.90.00	--- Other	kg	Nil	
	4601.99	-- Other :			
	4601.99.10.00	--- Mats and matting	kg	10%	
	4601.99.20.00	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
46.02	4601.99.30.00	--- Fans and handscreens, frames and handles therefor, and parts thereof	kg	Nil	
	4601.99.90.00	--- Other	kg	Nil	
		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.			
		- Of vegetable materials :			
	4602.11	-- Of bamboo :			
	4602.11.10.00	--- Travelling bags and suitcases	kg	Nil	
	4602.11.20.00	--- Envelopes for bottles	kg	Nil	
	4602.11.90.00	--- Other	kg	Nil	
	4602.12	-- Of rattan :			
	4602.12.10.00	--- Travelling bags and suitcases	kg	Nil	
	4602.12.20.00	--- Envelopes for bottles	kg	Nil	
	4602.12.90.00	--- Other	kg	Nil	
	4602.19	-- Other :			
	4602.19.10.00	--- Travelling bags and suitcases	kg	Nil	
	4602.19.20.00	--- Envelopes for bottles	kg	Nil	
	4602.19.90.00	--- Other	kg	Nil	
	4602.90	- Other :			
	4602.90.10.00	-- Travelling bags and suitcases	kg	Nil	
	4602.90.20.00	-- Envelopes for bottles	kg	Nil	
	4602.90.90.00	-- Other	kg	Nil	

SECTION X

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

Chapter 47

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

Note.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
47.01	4701.00.00.00	Mechanical wood pulp.	kg	Nil	
47.02	4702.00.00.00	Chemical wood pulp, dissolving grades.	kg	Nil	
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.			
		- Unbleached :			
	4703.11.00.00	- - Coniferous	kg	Nil	
	4703.19.00.00	- - Non-coniferous	kg	Nil	
		- Semi-bleached or bleached :			
	4703.21.00.00	- - Coniferous	kg	Nil	
	4703.29.00.00	- - Non-coniferous	kg	Nil	
47.04		Chemical wood pulp, sulphite, other than dissolving grades.			
		- Unbleached :			
	4704.11.00.00	- - Coniferous	kg	Nil	
	4704.19.00.00	- - Non-coniferous	kg	Nil	
		- Semi-bleached or bleached :			
	4704.21.00.00	- - Coniferous	kg	Nil	
	4704.29.00.00	- - Non-coniferous	kg	Nil	
47.05	4705.00.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	kg	Nil	
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.			
	4706.10.00.00	- Cotton linters pulp	kg	Nil	
	4706.20.00.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg	Nil	
	4706.30.00.00	- Other, of bamboo	kg	Nil	
		- Other :			
	4706.91.00.00	- - Mechanical	kg	Nil	
	4706.92.00.00	- - Chemical	kg	Nil	
	4706.93.00.00	- - Obtained by a combination of mechanical and chemical processes	kg	Nil	
47.07		Recovered (waste and scrap) paper or paperboard.			
	4707.10.00.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg	Nil	
	4707.20.00.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg	Nil	
	4707.30.00.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg	Nil	
	4707.90.00.00	- Other, including unsorted waste and scrap	kg	Nil	

Chapter 48
Paper and paperboard; articles of paper pulp, of paper or of paperboard

Notes.

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).
2. This Chapter does not cover :
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (ij) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - (o) Articles of heading 92.09;
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).
3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m², and applies only to paper : (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.
5. For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

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

 - (a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and
 1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
 - (b) containing more than 8 % ash, and
 1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or
 - (c) containing more than 3 % ash and having a brightness of 60 % or more; or
 - (d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 kPa·m²/g; or
 - (e) containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa·m²/g.

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

- (a) coloured throughout the mass; or
- (b) having a brightness of 60 % or more, and
 - 1. a caliper of 225 micrometres (microns) or less, or
 - 2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3 %; or
- (c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content of more than 8 %.

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

- 6. In this Chapter “kraft paper and paperboard” means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
- 8. Headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :
 - (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
- 9. For the purposes of heading 48.14, the expression “wallpaper and similar wall coverings” applies only to :
 - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration :
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
 - (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

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

- 10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
- 11. Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
- 12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

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

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

2. For the purposes of subheadings 4804.21 and 4804.29, “sack kraft paper” means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications :
- (a) Having a Mullen burst index of not less than 3.7 kPa·m²/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.
- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

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

3. For the purposes of subheading 4805.11, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50 % relative humidity, at 23 °C.
4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50 % relative humidity, at 23 °C.
5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m²/g.
6. For the purposes of subheading 4805.30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa·m²/g.
7. For the purposes of subheading 4810.22, “light-weight coated paper” means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
48.01		Newsprint, in rolls or sheets.			
	4801.00.11.00	- Weighing not more than 55 g/m ² : - - In rolls, of a width exceeding 28 cm but not exceeding 36 cm	kg	Nil	
	4801.00.12.00	- - In rolls, other	kg	Nil	
	4801.00.13.00	- - In sheets, square or rectangular, one side of which exceeds 28 cm but not exceeding 36 cm, and the other side exceeding 15 cm in the unfolded state	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
48.02	4801.00.14.00	- - In sheets, square or rectangular, one side of which exceeds 36 cm, and the other side exceeding 15 cm in the unfolded state	kg	Nil		
	4801.00.21.00	- Weighing more than 55 g/m ² : - - In rolls, of a width exceeding 28 cm but not exceeding 36 cm	kg	Nil		
	4801.00.22.00	- - In rolls, other	kg	Nil		
	4801.00.23.00	- - In sheets, square or rectangular, one side of which exceeds 28 cm but not exceeding 36 cm, and the other side exceeding 15 cm in the unfolded state	kg	Nil		
	4801.00.24.00	- - In sheets, square or rectangular, one side of which exceeds 36 cm, and the other side exceeding 15 cm in the unfolded state	kg	Nil		
		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.				
	4802.10.00.00	- Hand-made paper and paperboard	kg	Nil		
	4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard :				
	4802.20.10.00	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	Nil		
	4802.20.90.00	- - Other	kg	Nil		
	4802.40	- Wallpaper base :				
	4802.40.10.00	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	Nil		
	4802.40.90.00	- - Other	kg	Nil		
		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :				
	4802.54	- - Weighing less than 40 g/m ² : - - - Carbonising base paper, weighing less than 20 g/m ² :				
	4802.54.11.00	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	Nil		
	4802.54.19.00	- - - - Other	kg	Nil		
		- - - Other carbonising base paper :				
	4802.54.21.00	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	Nil		
	4802.54.29.00	- - - - Other	kg	Nil		
4802.54.30.00	- - - Base paper of a kind used to manufacture aluminium coated paper	kg	Nil			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	4802.54.40.00	- - - Of a kind used for writing, printing and other graphic purposes, in rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	Nil	
	4802.54.50.00	- - - Multi-ply paper and paperboard	kg	Nil	
	4802.54.90.00	- - - Other	kg	Nil	
	4802.55	- - Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls :			
	4802.55.20.00	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	kg	Nil	
	4802.55.40.00	- - - Base paper of a kind used to manufacture aluminium coated paper	kg	Nil	
	4802.55.50.00	- - - Base paper of a kind used to manufacture release paper	kg	Nil	
		- - - Of a kind used for writing, printing and other graphic purposes :			
	4802.55.61.00	- - - - Of a width not exceeding 15 cm	kg	Nil	
	4802.55.69.00	- - - - Other	kg	Nil	
	4802.55.70.00	- - - Multi-ply paper	kg	Nil	
	4802.55.90.00	- - - Other	kg	Nil	
	4802.56	- - Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :			
	4802.56.20.00	- - - Fancy paper and paperboard including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	kg	Nil	
		- - - Carbonising base paper :			
	4802.56.31.00	- - - - With no side exceeding 36 cm in the unfolded state	kg	Nil	
	4802.56.39.00	- - - - Other	kg	Nil	
		- - - Of a kind used for writing, printing and other graphic purposes :			
	4802.56.41.00	- - - - Of a width not exceeding 36 cm in rectangular (including square) sheets and in the unfolded state	kg	Nil	
	4802.56.49.00	- - - - Other	kg	Nil	
	4802.56.50.00	- - - Multi-ply paper	kg	Nil	
	4802.56.90.00	- - - Other	kg	Nil	
	4802.57	- - Other, weighing 40 g/m ² or more but not more than 150 g/m ² :			
		- - - Carbonising base paper :			
	4802.57.11.00	- - - - With no side exceeding 36 cm in the unfolded state	kg	Nil	
	4802.57.19.00	- - - - Other	kg	Nil	
		- - - Of a kind used for writing, printing and other graphic purposes :			
	4802.57.21.00	- - - - With no side exceeds 36 cm in the unfolded state	kg	Nil	
	4802.57.29.00	- - - - Other	kg	Nil	
	4802.57.30.00	- - - Multi-ply paper	kg	Nil	
	4802.57.90.00	- - - Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	4802.58	- - Weighing more than 150 g/m ² :			
		- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks :			
	4802.58.21.00	- - - - In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil	
	4802.58.29.00	- - - - Other	kg	Nil	
		- - - Of a kind used for writing, printing and other graphic purposes :			
	4802.58.31.00	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	Nil	
	4802.58.39.00	- - - - Other	kg	Nil	
	4802.58.40.00	- - - Multi-ply paper	kg	Nil	
		- - - Other :			
	4802.58.91.00	- - - - Weighing more than 150 g/m ² but less than 225 g/m ²	kg	Nil	
	4802.58.99.00	- - - - Other	kg	Nil	
		- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :			
	4802.61	- - In rolls :			
	4802.61.30.00	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	kg	Nil	
	4802.61.40.00	- - - Base paper of a kind used to manufacture aluminium coated paper	kg	Nil	
		- - - Of a kind used for writing, printing and other graphic purposes :			
	4802.61.51.00	- - - - Of a width not exceeding 15 cm	kg	Nil	
	4802.61.59.00	- - - - Other	kg	Nil	
	4802.61.60.00	- - - Multi-ply paper	kg	Nil	
		- - - Other :			
	4802.61.91.00	- - - - Weighing more than 150 g/m ² but less than 225 g/m ²	kg	Nil	
	4802.61.99.00	- - - - Other	kg	Nil	
	4802.62	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :			
	4802.62.10.00	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks, in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	Nil	
	4802.62.20.00	- - - Other fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	kg	Nil	
		- - - Of a kind used for writing, printing and other graphic purposes :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	4802.62.31.00	----- In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	Nil	
	4802.62.39.00	----- Other	kg	Nil	
	4802.62.40.00	---- Multi-ply paper	kg	Nil	
		---- Other :			
	4802.62.91.00	----- Weighing more than 150 g/m ² but less than 225 g/m ²	kg	Nil	
	4802.62.99.00	----- Other	kg	Nil	
	4802.69	-- Other :			
		--- Of a kind used for writing, printing and other graphic purposes :			
	4802.69.11.00	----- In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	Nil	
	4802.69.19.00	----- Other	kg	Nil	
	4802.69.20.00	---- Multi-ply paper	kg	Nil	
		---- Other :			
	4802.69.91.00	----- Weighing more than 150 g/m ² but less than 225 g/m ²	kg	Nil	
	4802.69.99.00	----- Other	kg	Nil	
48.03		Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.			
	4803.00.30.00	- Of cellulose wadding or of webs of cellulose fibres	kg	Nil	
	4803.00.90.00	- Other	kg	Nil	
48.04		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.			
		- Kraftliner :			
	4804.11.00.00	-- Unbleached	kg	Nil	
	4804.19.00.00	-- Other	kg	Nil	
		- Sack kraft paper :			
	4804.21	-- Unbleached :			
	4804.21.10.00	--- Of a kind used for making cement bags	kg	Nil	
	4804.21.90.00	--- Other	kg	Nil	
		-- Other :			
	4804.29.10.00	--- Of a kind used for making cement bags	kg	Nil	
	4804.29.90.00	--- Other	kg	Nil	
		- Other kraft paper and paperboard weighing 150 g/m ² or less :			
	4804.31	-- Unbleached :			
	4804.31.10.00	--- Electrical grade insulating kraft paper	kg	Nil	
	4804.31.30.00	--- Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	kg	Nil	
	4804.31.40.00	--- Sandpaper base paper	kg	Nil	
	4804.31.50.00	--- Of a kind used for making cement bags	kg	Nil	
	4804.31.90.00	--- Other	kg	Nil	
	4804.39	-- Other :			
	4804.39.10.00	--- Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	4804.39.20.00	- - - Paper and paperboard of a kind used for making food packaging	kg	Nil	
	4804.39.90.00	- - - Other	kg	Nil	
		- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :			
	4804.41	- - Unbleached :			
	4804.41.10.00	- - - Electrical grade insulating kraft paper	kg	Nil	
	4804.41.90.00	- - - Other	kg	Nil	
	4804.42	- - 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 :			
	4804.42.10.00	- - - Paper and paperboard of a kind used for making food packaging	kg	Nil	
	4804.42.90.00	- - - Other	kg	Nil	
	4804.49	- - Other :			
	4804.49.10.00	- - - Paper and paperboard of a kind used for making food packaging	kg	Nil	
	4804.49.90.00	- - - Other	kg	Nil	
		- Other kraft paper and paperboard weighing 225 g/m ² or more :			
	4804.51	- - Unbleached :			
	4804.51.10.00	- - - Electrical grade insulating kraft paper	kg	Nil	
	4804.51.20.00	- - - Pressboard weighing 600 g/m ² or more	kg	Nil	
	4804.51.30.00	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	kg	Nil	
	4804.51.90.00	- - - Other	kg	Nil	
	4804.52	- - 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 :			
	4804.52.10.00	- - - Paper and paperboard of a kind used for making food packaging	kg	Nil	
	4804.52.90.00	- - - Other	kg	Nil	
	4804.59	- - Other :			
	4804.59.10.00	- - - Paper and paperboard of a kind used for making food packaging	kg	Nil	
	4804.59.90.00	- - - Other	kg	Nil	
48.05		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.			
		- Fluting paper :			
	4805.11.00.00	- - Semi-chemical fluting paper	kg	Nil	
	4805.12.00.00	- - Straw fluting paper	kg	Nil	
	4805.19	- - Other :			
	4805.19.10.00	- - - Weighing more than 150 g/m ² but less than 225 g/m ²	kg	Nil	
	4805.19.90.00	- - - Other	kg	Nil	
		- Testliner (recycled liner board) :			
	4805.24.00.00	- - Weighing 150 g/m ² or less	kg	Nil	
	4805.25	- - Weighing more than 150 g/m ² :			
	4805.25.10.00	- - - Weighing less than 225 g/m ²	kg	Nil	
	4805.25.90.00	- - - Other	kg	Nil	
	4805.30	- Sulphite wrapping paper :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	4805.30.10.00	- - Coloured paper of a kind used for wrapping wooden match box	kg	Nil	
	4805.30.90.00	- - Other	kg	Nil	
	4805.40.00.00	- Filter paper and paperboard	kg	Nil	
	4805.50.00.00	- Felt paper and paperboard	kg	Nil	
	4805.91	- Other :			
	4805.91.10.00	- - Weighing 150 g/m ² or less :			
	4805.91.10.00	- - - Paper of a kind used as interleaf material for the packing of flat glass products, with a resin content by weight of not more than 0.6 %	kg	Nil	
	4805.91.20.00	- - - Of a kind used to manufacture joss paper	kg	Nil	
	4805.91.90.00	- - - Other	kg	Nil	
	4805.92	- - Weighing more than 150 g/m ² but less than 225 g/m ² :			
	4805.92.10.00	- - - Multi-ply paper and paperboard	kg	Nil	
	4805.92.90.00	- - - Other	kg	Nil	
	4805.93	- - Weighing 225 g/m ² or more :			
	4805.93.10.00	- - - Multi-ply paper and paperboard	kg	Nil	
	4805.93.20.00	- - - Blotting paper	kg	Nil	
	4805.93.90.00	- - - Other	kg	Nil	
48.06		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.			
	4806.10.00.00	- Vegetable parchment	kg	Nil	
	4806.20.00.00	- Greaseproof papers	kg	Nil	
	4806.30.00.00	- Tracing papers	kg	Nil	
	4806.40.00.00	- Glassine and other glazed transparent or translucent papers	kg	Nil	
48.07	4807.00.00.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	kg	Nil	
48.08		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.			
	4808.10.00.00	- Corrugated paper and paperboard, whether or not perforated	kg	Nil	
	4808.40.00.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	kg	Nil	
	4808.90	- Other :			
	4808.90.20.00	- - Creped or crinkled paper	kg	Nil	
	4808.90.30.00	- - Embossed paper	kg	Nil	
	4808.90.90.00	- - Other	kg	Nil	
48.09		Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
48.10	4809.20.00.00	- Self-copy paper	kg	Nil		
	4809.90	- Other :				
	4809.90.10.00	-- Carbon paper and similar copying papers	kg	Nil		
	4809.90.90.00	-- Other	kg	Nil		
		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.				
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :				
	4810.13	-- In rolls :				
	4810.13.10.00	--- Printed, of a kind used for self-recording apparatus, of a width of 150 mm or less	kg	Nil		
		--- Other :				
	4810.13.91.00	---- Of a width of 150 mm or less	kg	Nil		
	4810.13.99.00	---- Other	kg	Nil		
	4810.14	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :				
		--- Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm :				
	4810.14.11.00	---- Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	kg	Nil		
	4810.14.19.00	---- Other	kg	Nil		
		--- Other :				
	4810.14.91.00	---- Of which no side exceeds 360 mm	kg	Nil		
	4810.14.99.00	---- Other	kg	Nil		
	4810.19	-- Other :				
	4810.19.10.00	--- Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm in the unfolded state	kg	Nil		
		--- Other :				
	4810.19.91.00	---- Of which no side exceeds 360 mm	kg	Nil		
	4810.19.99.00	---- Other	kg	Nil		
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :					
4810.22	-- Light-weight coated paper :					
4810.22.10.00	--- Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	kg	Nil			
	--- Other :					
4810.22.91.00	---- In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	kg	Nil			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	4810.22.99.00	---- Other	kg	Nil	
	4810.29	-- Other :			
	4810.29.10.00	--- Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	kg	Nil	
		--- Other :			
	4810.29.91.00	---- In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	kg	Nil	
	4810.29.99.00	---- Other	kg	Nil	
		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :			
	4810.31	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less :			
	4810.31.30.00	--- In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	kg	Nil	
	4810.31.90.00	--- Other	kg	Nil	
	4810.32	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² :			
	4810.32.30.00	--- In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	kg	Nil	
	4810.32.90.00	--- Other	kg	Nil	
	4810.39	-- Other :			
	4810.39.30.00	--- In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	kg	Nil	
	4810.39.90.00	--- Other	kg	Nil	
		- Other paper and paperboard :			
	4810.92	-- Multi-ply :			
	4810.92.40.00	--- In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	kg	Nil	
	4810.92.90.00	--- Other	kg	Nil	
	4810.99	-- Other :			
	4810.99.40.00	--- In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	kg	Nil	
	4810.99.90.00	--- Other	kg	Nil	
48.11		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.			
	4811.10	- Tarred, bituminised or asphalted paper and paperboard :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	4811.10.20.00	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	Nil	
	4811.10.90.00	- - Other	kg	Nil	
	4811.41	- Gummed or adhesive paper and paperboard :			
	4811.41	- - Self-adhesive :			
	4811.41.20.00	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	Nil	
	4811.41.90.00	- - - Other	kg	Nil	
	4811.49	- - Other :			
	4811.49.20.00	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	Nil	
	4811.49.90.00	- - - Other	kg	Nil	
	4811.51	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :			
	4811.51	- - Bleached, weighing more than 150 g/m ² :			
	4811.51.31.00	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state :			
	4811.51.31.00	- - - - Floor coverings	kg	Nil	
	4811.51.39.00	- - - - Other	kg	Nil	
	4811.51.91.00	- - - - Other :			
	4811.51.91.00	- - - - Floor coverings	kg	Nil	
	4811.51.99.00	- - - - Other	kg	Nil	
	4811.59	- - Other :			
	4811.59.20.00	- - - Paper and paperboard covered on both faces with transparent films of plastics and with a lining of aluminium foil, for the packaging of liquid food products	kg	Nil	
	4811.59.41.00	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state :			
	4811.59.41.00	- - - - Floor coverings	kg	Nil	
	4811.59.49.00	- - - - Other	kg	Nil	
	4811.59.91.00	- - - - Other :			
	4811.59.91.00	- - - - Floor coverings	kg	Nil	
	4811.59.99.00	- - - - Other	kg	Nil	
	4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol :			
	4811.60.20.00	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	Nil	
	4811.60.91.00	- - Other :			
	4811.60.91.00	- - - Floor coverings	kg	Nil	
	4811.60.99.00	- - - Other	kg	Nil	
	4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres :			
	4811.90.41.00	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state :			
	4811.90.41.00	- - - Floor coverings	kg	Nil	
	4811.90.42.00	- - - Marbled paper	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	4811.90.49.00	- - - Other	kg	Nil	
		- - Other :			
	4811.90.91.00	- - - Floor coverings	kg	Nil	
	4811.90.92.00	- - - Marbled paper	kg	Nil	
	4811.90.99.00	- - - Other	kg	Nil	
48.12	4812.00.00.00	Filter blocks, slabs and plates, of paper pulp.	kg	Nil	
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.			
	4813.10.00.00	- In the form of booklets or tubes	kg	Nil	
	4813.20.00.00	- In rolls of a width not exceeding 5 cm	kg	Nil	
	4813.90	- Other :			
	4813.90.10.00	- - In rolls of a width exceeding 5 cm, coated	kg	Nil	
	4813.90.90.00	- - Other	kg	Nil	
48.14		Wallpaper and similar wall coverings; window transparencies of paper.			
	4814.20	- 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 :			
	4814.20.10.00	- - Of a width not exceeding 60 cm	kg	Nil	
	4814.20.90.00	- - Other	kg	Nil	
	4814.90.00.00	- Other	kg	Nil	
48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.			
	4816.20	- Self-copy paper :			
	4816.20.10.00	- - In rolls of a width exceeding 15 cm but not exceeding 36 cm	kg	Nil	
	4816.20.90.00	- - Other	kg	Nil	
	4816.90	- Other :			
	4816.90.10.00	- - Carbon paper	kg	Nil	
	4816.90.20.00	- - Other copying paper	kg	Nil	
	4816.90.30.00	- - Offset plates	kg	Nil	
	4816.90.40.00	- - Heat transfer paper	kg	Nil	
	4816.90.50.00	- - Other, in rolls of a width exceeding 15cm but not exceeding 36 cm	kg	Nil	
	4816.90.90.00	- - Other	kg	Nil	
48.17		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.			
	4817.10.00.00	- Envelopes	kg	Nil	
	4817.20.00.00	- Letter cards, plain postcards and correspondence cards	kg	Nil	
	4817.30.00.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
48.18		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.			
	4818.10.00.00	- Toilet paper	kg	Nil	
	4818.20.00.00	- Handkerchiefs, cleansing or facial tissues and towels	kg	Nil	
	4818.30	- Tablecloths and serviettes :			
	4818.30.10.00	- - Tablecloths	kg	Nil	
	4818.30.20.00	- - Serviettes	kg	Nil	
	4818.50.00.00	- Articles of apparel and clothing accessories	kg	Nil	
	4818.90.00.00	- Other	kg	Nil	
48.19		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.			
	4819.10.00.00	- Cartons, boxes and cases, of corrugated paper or paperboard	kg	Nil	
	4819.20.00.00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	kg	Nil	
	4819.30.00.00	- Sacks and bags, having a base of a width of 40 cm or more	kg	Nil	
	4819.40.00.00	- Other sacks and bags, including cones	kg	Nil	
	4819.50.00.00	- Other packing containers, including record sleeves	kg	Nil	
	4819.60.00.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg	Nil	
48.20		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.			
	4820.10.00.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg	Nil	
	4820.20.00.00	- Exercise books	kg	Nil	
	4820.30.00.00	- Binders (other than book covers), folders and file covers	kg	Nil	
	4820.40.00.00	- Manifold business forms and interleaved carbon sets	kg	Nil	
	4820.50.00.00	- Albums for samples or for collections	kg	Nil	
	4820.90.00.00	- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
48.21		Paper or paperboard labels of all kinds, whether or not printed.			
	4821.10	- Printed :			
	4821.10.10.00	-- Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	kg	Nil	
	4821.10.90.00	-- Other	kg	Nil	
	4821.90	- Other :			
	4821.90.10.00	-- Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	kg	Nil	
	4821.90.90.00	-- Other	kg	Nil	
48.22		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).			
	4822.10	- Of a kind used for winding textile yarn :			
	4822.10.10.00	-- Cones	kg	Nil	
	4822.10.90.00	-- Other	kg	Nil	
	4822.90	- Other :			
	4822.90.10.00	-- Cones	kg	Nil	
	4822.90.90.00	-- Other	kg	Nil	
48.23		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.			
	4823.20	- Filter paper and paperboard :			
	4823.20.10.00	-- In strips, rolls or sheets	kg	Nil	
	4823.20.90.00	-- Other	kg	Nil	
	4823.40	- Rolls, sheets and dials, printed for self-recording apparatus :			
		-- For electro-medical apparatus :			
	4823.40.21.00	--- Cardiograph recording paper	kg	Nil	
	4823.40.29.00	--- Other	kg	Nil	
	4823.40.90.00	-- Other	kg	Nil	
		- Trays, dishes, plates, cups and the like, of paper or paperboard :			
	4823.61.00.00	-- Of bamboo	kg	Nil	
	4823.69.00.00	-- Other	kg	Nil	
	4823.70.00.00	- Moulded or pressed articles of paper pulp	kg	Nil	
	4823.90	- Other :			
	4823.90.10.00	-- Cocooning frames for silk-worms	kg	Nil	
	4823.90.20.00	-- Display cards of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	kg	Nil	
	4823.90.30.00	-- Die-cut polyethylene coated paperboard of a kind used for the manufacture of paper cups	kg	Nil	
4823.90.40.00	-- Paper tube sets of a kind used for the manufacture of fireworks	kg	Nil		
	-- Kraft paper, in rolls of a width of 209 mm, of a kind used as wrapper for dynamite sticks :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	4823.90.51.00	- - - Weighing 150 g/m ² or less	kg	Nil	
	4823.90.59.00	- - - Other	kg	Nil	
	4823.90.60.00	- - Punched jacquard cards	kg	Nil	
	4823.90.70.00	- - Fans and handscreens	kg	Nil	
		- - Other :			
	4823.90.91.00	- - - Silicone paper	kg	Nil	
	4823.90.92.00	- - - Joss paper	kg	Nil	
	4823.90.94.00	- - - Cellulose wadding and webs of cellulose fibers, coloured or marbled throughout the mass	kg	Nil	
	4823.90.95.00	- - - Floor coverings	kg	Nil	
	4823.90.96.00	- - - Other, cut to shape other than rectangular or square	kg	Nil	
	4823.90.99.00	- - - Other	kg	Nil	

Chapter 49

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

Notes.

1. This Chapter does not cover :
 - (a) Photographic negatives or positives on transparent bases (Chapter 37);
 - (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term “printed” also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
4. Heading 49.01 also covers :
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.
5. Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
6. For the purposes of heading 49.03, the expression “children’s picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.			
	4901.10.00.00	- In single sheets, whether or not folded	kg	Nil	
		- Other :			
	4901.91.00.00	-- Dictionaries and encyclopaedias, and serial instalments thereof	kg	Nil	
	4901.99	-- Other :			
	4901.99.10.00	--- Educational, technical, scientific, historical or cultural books	kg	Nil	
	4901.99.90.00	--- Other	kg	Nil	
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.			
	4902.10.00.00	- Appearing at least four times a week	kg	Nil	
	4902.90	- Other :			
	4902.90.10.00	-- Educational, technical, scientific, historical or cultural journals and periodicals	kg	Nil	
	4902.90.90.00	-- Other	kg	Nil	
49.03	4903.00.00.00	Children’s picture, drawing or colouring books.	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
49.04	4904.00.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	kg	Nil	
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.			
	4905.10.00.00	- Globes	kg	Nil	
		- Other :			
	4905.91.00.00	- - In book form	kg	Nil	
	4905.99.00.00	- - Other	kg	Nil	
49.06	4906.00.00.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	kg	Nil	
49.07		Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.			
	4907.00.10.00	- Banknotes, being legal tender	kg	Nil	
		- Unused postage, revenue or similar stamps :			
	4907.00.21.00	- - Postage stamps	kg	Nil	
	4907.00.29.00	- - Other	kg	Nil	
	4907.00.40.00	- Stock, share or bond certificates and similar documents of title; cheque forms	kg	Nil	
	4907.00.90.00	- Other	kg	Nil	
49.08		Transfers (decalcomanias).			
	4908.10.00.00	- Transfers (decalcomanias), vitrifiable	kg	Nil	
	4908.90.00.00	- Other	kg	Nil	
49.09	4909.00.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	kg	Nil	
49.10	4910.00.00.00	Calendars of any kind, printed, including calendar blocks.	kg	Nil	
49.11		Other printed matter, including printed pictures and photographs.			
	4911.10	- Trade advertising material, commercial catalogues and the like :			
	4911.10.10.00	- - Catalogues listing only educational, technical, scientific, historical or cultural books and publications	kg	Nil	
	4911.10.90.00	- - Other	kg	Nil	
		- Other :			
	4911.91	- - Pictures, designs and photographs :			
	4911.91.10.00	- - - Designs	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		--- Other, of a kind to be mounted for instructional purposes :			
	4911.91.21.00	---- Anatomical and botanical	kg	Nil	
	4911.91.29.00	---- Other	kg	Nil	
		--- Other :			
	4911.91.31.00	---- Anatomical and botanical	kg	Nil	
	4911.91.39.00	---- Other	kg	Nil	
	4911.99	-- Other :			
	4911.99.10.00	--- Printed cards for jewellery or for small objects of personal adornment or articles of personal use normally carried in the pocket, handbag or on the person	kg	Nil	
	4911.99.20.00	--- Printed labels for explosives	kg	Nil	
	4911.99.30.00	--- Educational, technical, scientific, historical or cultural material printed on a set of cards	kg	Nil	
	4911.99.90.00	--- Other	kg	Nil	

SECTION XI
TEXTILES AND TEXTILE ARTICLES

Notes.

1. This Section does not cover:
 - (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
 - (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
 - (c) Cotton linters or other vegetable materials of Chapter 14;
 - (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
 - (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
 - (f) Sensitised textiles of headings 37.01 to 37.04;
 - (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
 - (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
 - (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
 - (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
 - (l) Articles of textile materials of heading 42.01 or 42.02;
 - (m) Products or articles of Chapter 48 (for example, cellulose wadding);
 - (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - (o) Hair-nets or other headgear or parts thereof of Chapter 65;
 - (p) Goods of Chapter 67;
 - (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
 - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
 - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
 - (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or
 - (v) Articles of Chapter 97
 2. (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.
 - (B) For the purposes of the above rule:
 - (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
 - (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
 - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
 - (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as “twine, cordage, ropes and cables”:
 - (a) Of silk or waste silk, measuring more than 20,000 decitex;

- (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
 - (d) Of coir, consisting of three or more plies;
 - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
 - (f) Reinforced with metal thread.
- (B) Exceptions:
- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
 - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
 - (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
 - (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
 - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.
4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression “put up for retail sale” in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up :
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding :
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
 - (b) In balls, hanks or skeins of a weight not exceeding:
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;
 - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.
- (B) Exceptions:
- (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) Multiple (folded) or cabled yarn, unbleached:
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - (d) Single, multiple (folded) or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. For the purposes of headings 52.04, 54.01 and 55.08, the expression “sewing thread” means multiple (folded) or cabled yarn:
- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
 - (b) Dressed for use as sewing thread; and
 - (c) With a final “Z” twist.
6. For the purposes of this Section, the expression “high tenacity yarn” means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:
- Single yarn of nylon or other polyamides, or of polyesters..... 60 cN/tex
- Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters.....53 cN/tex

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

7. For the purposes of this Section, the expression “made up” means :
 - (a) Cut otherwise than into squares or rectangles;
 - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
 - (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
 - (d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
 - (e) Cut to size and having undergone a process of drawn thread work;
 - (f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
 - (g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
8. For the purposes of Chapters 50 to 60 :
 - (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
 - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. For the purposes of this Section, the expression “impregnated” includes “dipped”.
12. For the purposes of this Section, the expression “polyamides” includes “aramids”.
13. For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression “elastomeric yarn” means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “textile garments” means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Subheading Notes.

1. In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them :
 - (a) **Unbleached yarn**

Yarn which :

 - (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
 - (ii) is of indeterminate colour (“grey yarn”), manufactured from garneted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).
 - (b) **Bleached yarn**

Yarn which :

 - (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
 - (ii) consists of a mixture of unbleached and bleached fibres; or
 - (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.
 - (c) **Coloured (dyed or printed) yarn**

Yarn which :

 - (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
 - (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(d) **Unbleached woven fabric**

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye

(e) **Bleached woven fabric**

Woven fabric which :

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn; or
- (iii) consists of unbleached and bleached yarn.

(f) **Dyed woven fabric**

Woven fabric which :

- (i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
- (ii) consists of coloured yarn of a single uniform colour.

(g) **Woven fabric of yarns of different colours**

Woven fabric (other than printed woven fabric) which :

- (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
- (ii) consists of unbleached or bleached yarn and coloured yarn; or
- (iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

(h) **Printed woven fabric**

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

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

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

(ij) **Plain weave**

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

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.
- (B) For the application of this rule :
 - (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
 - (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
 - (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

Chapter 50
Silk

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
50.01	5001.00.00.00	Silk-worm cocoons suitable for reeling.	kg	Nil	
50.02	5002.00.00.00	Raw silk (not thrown).	kg	Nil	
50.03	5003.00.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	kg	Nil	
50.04	5004.00.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	kg	Nil	
50.05	5005.00.00.00	Yarn spun from silk waste, not put up for retail sale.	kg	Nil	
50.06	5006.00.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	kg	Nil	
50.07		Woven fabrics of silk or of silk waste.			
	5007.10	- Fabrics of noil silk :			
	5007.10.20.00	- - Unbleached or bleached	kg	Nil	
	5007.10.30.00	- - Printed by the traditional batik process	kg	Nil	
	5007.10.90.00	- - Other	kg	Nil	
		- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk :			
	5007.20	- - Unbleached or bleached	kg	Nil	
	5007.20.20.00	- - Unbleached or bleached	kg	Nil	
	5007.20.30.00	- - Printed by the traditional batik process	kg	Nil	
	5007.20.90.00	- - Other	kg	Nil	
	5007.90	- Other fabrics :			
	5007.90.20.00	- - Unbleached or bleached	kg	Nil	
	5007.90.30.00	- - Printed by the traditional batik process	kg	Nil	
	5007.90.90.00	- - Other	kg	Nil	

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 brushmaking hair and bristles (heading 05.02) and horsehair (heading 05.11).

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
51.01		Wool, not carded or combed.			
		- Greasy, including fleece-washed wool :			
	5101.11.00.00	- - Shorn wool	kg	Nil	
	5101.19.00.00	- - Other	kg	Nil	
		- Degreased, not carbonised :			
	5101.21.00.00	- - Shorn wool	kg	Nil	
	5101.29.00.00	- - Other	kg	Nil	
	5101.30.00.00	- Carbonised	kg	Nil	
51.02		Fine or coarse animal hair, not carded or combed.			
		- Fine animal hair :			
	5102.11.00.00	- - Of Kashmir (cashmere) goats	kg	Nil	
	5102.19.00.00	- - Other	kg	Nil	
	5102.20.00.00	- Coarse animal hair	kg	Nil	
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.			
	5103.10.00.00	- Noils of wool or of fine animal hair	kg	Nil	
	5103.20.00.00	- Other waste of wool or of fine animal hair	kg	Nil	
	5103.30.00.00	- Waste of coarse animal hair	kg	Nil	
51.04	5104.00.00.00	Garnetted stock of wool or of fine or coarse animal hair.	kg	Nil	
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).			
	5105.10.00.00	- Carded wool	kg	Nil	
		- Wool tops and other combed wool :			
	5105.21.00.00	- - Combed wool in fragments	kg	Nil	
	5105.29.00.00	- - Other	kg	Nil	
		- Fine animal hair, carded or combed :			
	5105.31.00.00	- - Of Kashmir (cashmere) goats	kg	Nil	
	5105.39.00.00	- - Other	kg	Nil	
5105.40.00.00	- Coarse animal hair, carded or combed	kg	Nil		
51.06		Yarn of carded wool, not put up for retail sale.			
	5106.10.00.00	- Containing 85 % or more by weight of wool	kg	Nil	
	5106.20.00.00	- Containing less than 85 % by weight of wool	kg	Nil	
51.07		Yarn of combed wool, not put up for retail sale.			
	5107.10.00.00	- Containing 85 % or more by weight of wool	kg	Nil	
	5107.20.00.00	- Containing less than 85 % by weight of wool	kg	Nil	
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.			
	5108.10.00.00	- Carded	kg	Nil	
	5108.20.00.00	- Combed	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
51.09		Yarn of wool or of fine animal hair, put up for retail sale.			
	5109.10.00.00	- Containing 85 % or more by weight of wool or of fine animal hair	kg	Nil	
	5109.90.00.00	- Other	kg	Nil	
51.10	5110.00.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	kg	Nil	
51.11		Woven fabrics of carded wool or of carded fine animal hair.			
		- Containing 85 % or more by weight of wool or of fine animal hair :			
	5111.11.00.00	- - Of a weight not exceeding 300 g/m ²	kg	Nil	
	5111.19.00.00	- - Other	kg	Nil	
	5111.20.00.00	- Other, mixed mainly or solely with man-made filaments	kg	Nil	
	5111.30.00.00	- Other, mixed mainly or solely with man-made staple fibres	kg	Nil	
	5111.90.00.00	- Other	kg	Nil	
51.12		Woven fabrics of combed wool or of combed fine animal hair.			
		- Containing 85 % or more by weight of wool or of fine animal hair :			
	5112.11.00.00	- - Of a weight not exceeding 200 g/m ²	kg	Nil	
	5112.19	- - Other :			
	5112.19.10.00	- - - Printed by the traditional batik process	kg	Nil	
	5112.19.90.00	- - - Other	kg	Nil	
	5112.20.00.00	- Other, mixed mainly or solely with man-made filaments	kg	Nil	
	5112.30.00.00	- Other, mixed mainly or solely with man-made staple fibres	kg	Nil	
	5112.90.00.00	- Other	kg	Nil	
51.13	5113.00.00.00	Woven fabrics of coarse animal hair or of horsehair.	kg	Nil	

Chapter 52
Cotton

Subheading Note.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
52.01	5201.00.00.00	Cotton, not carded or combed.	kg	Nil	
52.02		Cotton waste (including yarn waste and garnetted stock).			
	5202.10.00.00	- Yarn waste (including thread waste)	kg	Nil	
		- Other :			
	5202.91.00.00	-- Garnetted stock	kg	Nil	
	5202.99.00.00	-- Other	kg	Nil	
52.03	5203.00.00.00	Cotton, carded or combed.	kg	Nil	
52.04		Cotton sewing thread, whether or not put up for retail sale.			
		- Not put up for retail sale :			
	5204.11	-- Containing 85 % or more by weight of cotton :			
	5204.11.10.00	--- Unbleached	kg	Nil	
	5204.11.90.00	--- Other	kg	Nil	
	5204.19.00.00	-- Other	kg	Nil	
	5204.20.00.00	- Put up for retail sale	kg	Nil	
52.05		Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.			
		- Single yarn, of uncombed fibres :			
	5205.11.00.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	Nil	
	5205.12.00.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	Nil	
	5205.13.00.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	Nil	
	5205.14.00.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	Nil	
	5205.15.00.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	Nil	
		- Single yarn, of combed fibres :			
	5205.21.00.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	Nil	
	5205.22.00.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	Nil	
	5205.23.00.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	Nil	
	5205.24.00.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	5205.26.00.00	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	kg	Nil	
	5205.27.00.00	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	kg	Nil	
	5205.28.00.00	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	kg	Nil	
		- Multiple (folded) or cabled yarn, of uncombed fibres :			
	5205.31.00.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	Nil	
	5205.32.00.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	Nil	
	5205.33.00.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	Nil	
	5205.34.00.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	Nil	
	5205.35.00.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	Nil	
		- Multiple (folded) or cabled yarn, of combed fibres :			
	5205.41.00.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	Nil	
	5205.42.00.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	Nil	
	5205.43.00.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	Nil	
	5205.44.00.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	Nil	
	5205.46.00.00	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	kg	Nil	
	5205.47.00.00	- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	kg	Nil	
	5205.48.00.00	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	kg	Nil	
52.06		Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.			
		- Single yarn, of uncombed fibres :			
	5206.11.00.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	5206.12.00.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	Nil	
	5206.13.00.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	Nil	
	5206.14.00.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	Nil	
	5206.15.00.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	Nil	
		- Single yarn, of combed fibres :			
	5206.21.00.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	Nil	
	5206.22.00.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	Nil	
	5206.23.00.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	Nil	
	5206.24.00.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	Nil	
	5206.25.00.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	Nil	
		- Multiple (folded) or cabled yarn, of uncombed fibres :			
	5206.31.00.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	Nil	
	5206.32.00.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	Nil	
	5206.33.00.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	Nil	
	5206.34.00.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	Nil	
	5206.35.00.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	Nil	
		- Multiple (folded) or cabled yarn, of combed fibres :			
	5206.41.00.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	Nil	
	5206.42.00.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	Nil	
	5206.43.00.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	Nil	
	5206.44.00.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
52.07	5206.45.00.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	Nil	
		Cotton yarn (other than sewing thread) put up for retail sale.			
	5207.10.00.00	- Containing 85 % or more by weight of cotton	kg	Nil	
52.08	5207.90.00.00	- Other	kg	Nil	
		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m².			
		- Unbleached :			
	5208.11.00.00	-- Plain weave, weighing not more than 100 g/m ²	kg	Nil	
	5208.12.00.00	-- Plain weave, weighing more than 100 g/m ²	kg	Nil	
	5208.13.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	Nil	
	5208.19.00.00	-- Other fabrics	kg	Nil	
		- Bleached :			
	5208.21.00.00	-- Plain weave, weighing not more than 100 g/m ²	kg	Nil	
	5208.22.00.00	-- Plain weave, weighing more than 100 g/m ²	kg	Nil	
	5208.23.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	Nil	
	5208.29.00.00	-- Other fabrics	kg	Nil	
		- Dyed :			
	5208.31	-- Plain weave, weighing not more than 100 g/m ² :			
	5208.31.10.00	--- Voile	kg	Nil	
	5208.31.90.00	--- Other	kg	Nil	
	5208.32.00.00	-- Plain weave, weighing more than 100 g/m ²	kg	Nil	
	5208.33.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	Nil	
	5208.39.00.00	-- Other fabrics	kg	Nil	
		- Of yarns of different colours :			
	5208.41	-- Plain weave, weighing not more than 100 g/m ² :			
	5208.41.10.00	--- Ikat fabric	kg	Nil	
	5208.41.90.00	--- Other	kg	Nil	
	5208.42	-- Plain weave, weighing more than 100 g/m ² :			
	5208.42.10.00	--- Ikat fabric	kg	Nil	
	5208.42.90.00	--- Other	kg	Nil	
	5208.43.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	Nil	
	5208.49.00.00	-- Other fabrics	kg	Nil	
		- Printed :			
	5208.51	-- Plain weave, weighing not more than 100 g/m ² :			
5208.51.10.00	--- Printed by the traditional batik process	kg	Nil		
5208.51.90.00	--- Other	kg	Nil		
5208.52	-- Plain weave, weighing more than 100 g/m ² :				
5208.52.10.00	--- Printed by the traditional batik process	kg	Nil		
5208.52.90.00	--- Other	kg	Nil		
5208.59	-- Other fabrics :				
5208.59.10.00	--- Printed by the traditional batik process	kg	Nil		
5208.59.20.00	--- Other, 3-thread or 4-thread twill, including cross twill	kg	Nil		
5208.59.90.00	--- Other	kg	Nil		
52.09		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m².			
		- Unbleached :			
	5209.11	-- Plain weave :			
	5209.11.10.00	--- Duck and canvas	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
52.10	5209.11.90.00	--- Other	kg	Nil	
	5209.12.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	Nil	
	5209.19.00.00	-- Other fabrics	kg	Nil	
		- Bleached :			
	5209.21.00.00	-- Plain weave	kg	Nil	
	5209.22.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	Nil	
	5209.29.00.00	-- Other fabrics	kg	Nil	
		- Dyed :			
	5209.31.00.00	-- Plain weave	kg	Nil	
	5209.32.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	Nil	
	5209.39.00.00	-- Other fabrics	kg	Nil	
		- Of yarns of different colours :			
	5209.41.00.00	-- Plain weave	kg	Nil	
	5209.42.00.00	-- Denim	kg	Nil	
	5209.43.00.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	Nil	
	5209.49.00.00	-- Other fabrics	kg	Nil	
		- Printed :			
	5209.51	-- Plain weave :			
	5209.51.10.00	--- Printed by the traditional batik process	kg	Nil	
	5209.51.90.00	--- Other	kg	Nil	
	5209.52	-- 3-thread or 4-thread twill, including cross twill :			
	5209.52.10.00	--- Printed by the traditional batik process	kg	Nil	
	5209.52.90.00	--- Other	kg	Nil	
	5209.59	-- Other fabrics :			
	5209.59.10.00	--- Printed by the traditional batik process	kg	Nil	
	5209.59.90.00	--- Other	kg	Nil	
		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².			
		- Unbleached :			
	5210.11.00.00	-- Plain weave	kg	Nil	
	5210.19.00.00	-- Other fabrics	kg	Nil	
		- Bleached :			
	5210.21.00.00	-- Plain weave	kg	Nil	
	5210.29.00.00	-- Other fabrics	kg	Nil	
		- Dyed :			
	5210.31.00.00	-- Plain weave	kg	Nil	
	5210.32.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	Nil	
	5210.39.00.00	-- Other fabrics	kg	Nil	
		- Of yarns of different colours :			
	5210.41	-- Plain weave :			
	5210.41.10.00	--- Ikat fabric	kg	Nil	
	5210.41.90.00	--- Other	kg	Nil	
	5210.49.00.00	-- Other fabrics	kg	Nil	
		- Printed :			
	5210.51	-- Plain weave :			
	5210.51.10.00	--- Printed by the traditional batik process	kg	Nil	
	5210.51.90.00	--- Other	kg	Nil	
	5210.59	-- Other fabrics :			
5210.59.10.00	--- Printed by the traditional batik process	kg	Nil		
5210.59.90.00	--- Other	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
52.11		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².			
		- Unbleached :			
	5211.11.00.00	-- Plain weave	kg	Nil	
	5211.12.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	Nil	
	5211.19.00.00	-- Other fabrics	kg	Nil	
	5211.20.00.00	- Bleached	kg	Nil	
		- Dyed :			
	5211.31.00.00	-- Plain weave	kg	Nil	
	5211.32.00.00	-- 3-thread or 4-thread twill, including cross twill	kg	Nil	
	5211.39.00.00	-- Other fabrics	kg	Nil	
		- Of yarns of different colours :			
	5211.41	-- Plain weave :			
	5211.41.10.00	--- Ikat fabric	kg	Nil	
	5211.41.90.00	--- Other	kg	Nil	
	5211.42.00.00	-- Denim	kg	Nil	
	5211.43.00.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	Nil	
	5211.49.00.00	-- Other fabrics	kg	Nil	
		- Printed :			
	5211.51	-- Plain weave :			
	5211.51.10.00	--- Printed by the traditional batik process	kg	Nil	
	5211.51.90.00	--- Other	kg	Nil	
	5211.52	-- 3-thread or 4-thread twill, including cross twill :			
	5211.52.10.00	--- Printed by the traditional batik process	kg	Nil	
	5211.52.90.00	--- Other	kg	Nil	
	5211.59	-- Other fabrics :			
	5211.59.10.00	--- Printed by the traditional batik process	kg	Nil	
	5211.59.90.00	--- Other	kg	Nil	
52.12		Other woven fabrics of cotton.			
		- Weighing not more than 200 g/m ² :			
	5212.11.00.00	-- Unbleached	kg	Nil	
	5212.12.00.00	-- Bleached	kg	Nil	
	5212.13.00.00	-- Dyed	kg	Nil	
	5212.14.00.00	-- Of yarns of different colours	kg	Nil	
	5212.15	-- Printed :			
	5212.15.10.00	--- Printed by the traditional batik process	kg	Nil	
	5212.15.90.00	--- Other	kg	Nil	
		- Weighing more than 200 g/m ² :			
	5212.21.00.00	-- Unbleached	kg	Nil	
	5212.22.00.00	-- Bleached	kg	Nil	
	5212.23.00.00	-- Dyed	kg	Nil	
	5212.24.00.00	-- Of yarns of different colours	kg	Nil	
	5212.25	-- Printed :			
	5212.25.10.00	--- Printed by the traditional batik process	kg	Nil	
	5212.25.90.00	--- Other	kg	Nil	

Chapter 53
Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
53.01	5301.10.00.00	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock). - Flax, raw or retted	kg	Nil	
	5301.21.00.00	- Flax, broken, scutched, hackled or otherwise processed, but not spun :	kg	Nil	
	5301.29.00.00	- - Broken or scutched	kg	Nil	
	5301.30.00.00	- - Other	kg	Nil	
	5301.30.00.00	- Flax tow or waste	kg	Nil	
53.02		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).			
	5302.10.00.00	- True hemp, raw or retted	kg	Nil	
	5302.90.00.00	- Other	kg	Nil	
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).			
	5303.10.00.00	- Jute and other textile bast fibres, raw or retted	kg	Nil	
	5303.90.00.00	- Other	kg	Nil	
53.05		Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).			
	5305.00.10.00	- Sisal and other textile fibres of the genus Agave; tow and waste of these fibres (including yarn waste and garnetted stock)	kg	Nil	
		- Coconut fibres (coir) and abaca fibres :			
	5305.00.21.00	- - Coconut fibres, raw	kg	Nil	
	5305.00.22.00	- - Other coconut fibres	kg	Nil	
	5305.00.23.00	- - Abaca fibres	kg	Nil	
5305.00.90.00	- Other	kg	Nil		
53.06		Flax yarn.			
	5306.10.00.00	- Single	kg	Nil	
	5306.20.00.00	- Multiple (folded) or cabled	kg	Nil	
53.07		Yarn of jute or of other textile bast fibres of heading 53.03.			
	5307.10.00.00	- Single	kg	Nil	
	5307.20.00.00	- Multiple (folded) or cabled	kg	Nil	
53.08		Yarn of other vegetable textile fibres; paper yarn.			
	5308.10.00.00	- Coir yarn	kg	Nil	
	5308.20.00.00	- True hemp yarn	kg	Nil	
	5308.90	- Other :			
	5308.90.10.00	- - Paper yarn	kg	Nil	
	5308.90.90.00	- - Other	kg	Nil	
53.09		Woven fabrics of flax.			
		- Containing 85 % or more by weight of flax :			
	5309.11.00.00	- - Unbleached or bleached	kg	Nil	
5309.19.00.00	- - Other	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
53.10	5309.21.00.00	- Containing less than 85 % by weight of flax :	kg	Nil	
	5309.29.00.00	- - Unbleached or bleached	kg	Nil	
		- - Other			
		Woven fabrics of jute or of other textile bast fibres of heading 53.03.			
53.11	5310.10	- Unbleached :			
	5310.10.10.00	- - Plain	kg	Nil	
	5310.10.90.00	- - Other	kg	Nil	
	5310.90.00.00	- Other	kg	Nil	
		Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.			
	5311.00.10.00	- Printed by the traditional batik process	kg	Nil	
	5311.00.20.00	- Abaca Burlap	kg	Nil	
	5311.00.90.00	- Other	kg	Nil	

Chapter 54

Man-made filaments; strip and the like of man-made textile materials

Notes.

1. Throughout the Nomenclature, the term “man-made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes, either :

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

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

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

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.			
	5401.10	- Of synthetic filaments :			
	5401.10.10.00	- - Put up for retail sale	kg	Nil	
	5401.10.90.00	- - Other	kg	Nil	
	5401.20	- Of artificial filaments :			
	5401.20.10.00	- - Put up for retail sale	kg	Nil	
	5401.20.90.00	- - Other	kg	Nil	
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.			
		- High tenacity yarn of nylon or other polyamides, whether or not textured :			
	5402.11.00.00	- - Of aramids	kg	Nil	
	5402.19.00.00	- - Other	kg	Nil	
	5402.20.00.00	- High tenacity yarn of polyesters, whether or not textured	kg	Nil	
		- Textured yarn :			
	5402.31.00.00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg	Nil	
	5402.32.00.00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg	Nil	
	5402.33.00.00	- - Of polyesters	kg	Nil	
	5402.34.00.00	- - Of polypropylene	kg	Nil	
	5402.39.00.00	- - Other	kg	Nil	
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :			
	5402.44	- - Elastomeric :			
	5402.44.10.00	- - - Of polyesters	kg	Nil	
	5402.44.20.00	- - - Of polypropylene	kg	Nil	
	5402.44.90.00	- - - Other	kg	Nil	
	5402.45.00.00	- - Other, of nylon or other polyamides	kg	Nil	
	5402.46.00.00	- - Other, of polyesters, partially oriented	kg	Nil	
	5402.47.00.00	- - Other, of polyesters	kg	Nil	
	5402.48.00.00	- - Other, of polypropylene	kg	Nil	
	5402.49.00.00	- - Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		- Other yarn, single, with a twist exceeding 50 turns per metre :			
	5402.51.00.00	-- Of nylon or other polyamides	kg	Nil	
	5402.52.00.00	-- Of polyesters	kg	Nil	
	5402.53.00.00	-- Of polypropylene	kg	Nil	
	5402.59.00.00	-- Other	kg	Nil	
		- Other yarn, multiple (folded) or cabled :			
	5402.61.00.00	-- Of nylon or other polyamides	kg	Nil	
	5402.62.00.00	-- Of polyesters	kg	Nil	
	5402.63.00.00	-- Of polypropylene	kg	Nil	
	5402.69.00.00	-- Other	kg	Nil	
54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.			
	5403.10.00.00	- High tenacity yarn of viscose rayon	kg	Nil	
		- Other yarn, single :			
	5403.31	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre :			
	5403.31.10.00	--- Textured yarn	kg	Nil	
	5403.31.90.00	--- Other	kg	Nil	
	5403.32	-- Of viscose rayon, with a twist exceeding 120 turns per metre :			
	5403.32.10.00	--- Textured yarn	kg	Nil	
	5403.32.90.00	--- Other	kg	Nil	
	5403.33	-- Of cellulose acetate :			
	5403.33.10.00	--- Textured yarn	kg	Nil	
	5403.33.90.00	--- Other	kg	Nil	
	5403.39	-- Other :			
	5403.39.10.00	--- Textured yarn	kg	Nil	
	5403.39.90.00	--- Other	kg	Nil	
		- Other yarn, multiple (folded) or cabled :			
	5403.41	-- Of viscose rayon :			
	5403.41.10.00	--- Textured yarn	kg	Nil	
	5403.41.90.00	--- Other	kg	Nil	
	5403.42	-- Of cellulose acetate :			
	5403.42.10.00	--- Textured yarn	kg	Nil	
	5403.42.90.00	--- Other	kg	Nil	
	5403.49	-- Other :			
	5403.49.10.00	--- Textured yarn	kg	Nil	
	5403.49.90.00	--- Other	kg	Nil	
54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.			
		- Monofilament :			
	5404.11.00.00	-- Elastomeric	kg	Nil	
	5404.12.00.00	-- Other, of polypropylene	kg	Nil	
	5404.19.00.00	-- Other	kg	Nil	
	5404.90.00.00	- Other	kg	Nil	
54.05	5405.00.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	kg	Nil	
54.06	5406.00.00.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.			
	5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters : -- Tyre fabrics; conveyor duck :			
	5407.10.21.00	--- Unbleached	kg	Nil	
	5407.10.29.00	--- Other -- Other :	kg	Nil	
	5407.10.91.00	--- Unbleached	kg	Nil	
	5407.10.99.00	--- Other	kg	Nil	
	5407.20.00.00	- Woven fabrics obtained from strip or the like	kg	Nil	
	5407.30.00.00	- Fabrics specified in Note 9 to Section XI - Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :	kg	Nil	
	5407.41	-- Unbleached or bleached :			
	5407.41.10.00	--- Woven nylon mesh fabrics of untwisted filament yarn suitable for use as reinforcing material for tarpaulins	kg	Nil	
	5407.41.90.00	--- Other	kg	Nil	
	5407.42.00.00	-- Dyed	kg	Nil	
	5407.43.00.00	-- Of yarns of different colours	kg	Nil	
	5407.44.00.00	-- Printed - Other woven fabrics, containing 85 % or more by weight of textured polyester filaments :	kg	Nil	
	5407.51.00.00	-- Unbleached or bleached	kg	Nil	
	5407.52.00.00	-- Dyed	kg	Nil	
	5407.53.00.00	-- Of yarns of different colours	kg	Nil	
	5407.54.00.00	-- Printed - Other woven fabrics, containing 85 % or more by weight of polyester filaments :	kg	Nil	
	5407.61	-- Containing 85 % or more by weight of non-textured polyester filaments :			
	5407.61.10.00	--- Unbleached or bleached	kg	Nil	
	5407.61.90.00	--- Other	kg	Nil	
	5407.69	-- Other :			
	5407.69.10.00	--- Unbleached or bleached	kg	Nil	
	5407.69.90.00	--- Other - Other woven fabrics, containing 85 % or more by weight of synthetic filaments :	kg	Nil	
	5407.71.00.00	-- Unbleached or bleached	kg	Nil	
	5407.72.00.00	-- Dyed	kg	Nil	
	5407.73.00.00	-- Of yarns of different colours	kg	Nil	
	5407.74.00.00	-- Printed - Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton :	kg	Nil	
	5407.81.00.00	-- Unbleached or bleached	kg	Nil	
	5407.82.00.00	-- Dyed	kg	Nil	
	5407.83.00.00	-- Of yarns of different colours	kg	Nil	
	5407.84.00.00	-- Printed - Other woven fabrics :	kg	Nil	
	5407.91.00.00	-- Unbleached or bleached	kg	Nil	
	5407.92.00.00	-- Dyed	kg	Nil	
	5407.93.00.00	-- Of yarns of different colours	kg	Nil	
	5407.94.00.00	-- Printed	kg	Nil	
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.			
	5408.10	- Woven fabrics obtained from high tenacity yarn of viscose rayon :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	5408.10.10.00	- - Unbleached	kg	Nil	
	5408.10.90.00	- - Other	kg	Nil	
		- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like :			
	5408.21.00.00	- - Unbleached or bleached	kg	Nil	
	5408.22.00.00	- - Dyed	kg	Nil	
	5408.23.00.00	- - Of yarns of different colours	kg	Nil	
	5408.24.00.00	- - Printed	kg	Nil	
		- Other woven fabrics :			
	5408.31.00.00	- - Unbleached or bleached	kg	Nil	
	5408.32.00.00	- - Dyed	kg	Nil	
	5408.33.00.00	- - Of yarns of different colours	kg	Nil	
	5408.34.00.00	- - Printed	kg	Nil	

Chapter 55
Man-made staple fibres

Note.

1. Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :
 - (a) Length of tow exceeding 2 m;
 - (b) Twist less than 5 turns per metre;
 - (c) Measuring per filament less than 67 decitex;
 - (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;
 - (e) Total measurement of tow more than 20,000 decitex.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
55.01	5501.10.00.00	Synthetic filament tow. - Of nylon or other polyamides	kg	Nil	
	5501.20.00.00	- Of polyesters	kg	Nil	
	5501.30.00.00	- Acrylic or modacrylic	kg	Nil	
	5501.40.00.00	- Of polypropylene	kg	Nil	
	5501.90.00.00	- Other	kg	Nil	
55.02	5502.10.00.00	Artificial filament tow. - Of cellulose acetate	kg	Nil	
	5502.90.00.00	- Other	kg	Nil	
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning. - Of nylon or other polyamides :			
	5503.11.00.00	- - Of aramids	kg	Nil	
	5503.19.00.00	- - Other	kg	Nil	
	5503.20.00.00	- Of polyesters	kg	Nil	
	5503.30.00.00	- Acrylic or modacrylic	kg	Nil	
	5503.40.00.00	- Of polypropylene	kg	Nil	
	5503.90	- Other :			
	5503.90.10.00	- - Of polyvinyl alcohol	kg	Nil	
	5503.90.90.00	- - Other	kg	Nil	
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.			
	5504.10.00.00	- Of viscose rayon	kg	Nil	
	5504.90.00.00	- Other	kg	Nil	
55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres.			
	5505.10.00.00	- Of synthetic fibres	kg	Nil	
	5505.20.00.00	- Of artificial fibres	kg	Nil	
55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.			
	5506.10.00.00	- Of nylon or other polyamides	kg	Nil	
	5506.20.00.00	- Of polyesters	kg	Nil	
	5506.30.00.00	- Acrylic or modacrylic	kg	Nil	
	5506.40.00.00	- Of polypropylene	kg	Nil	
	5506.90.00.00	- Other	kg	Nil	
55.07	5507.00.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.			
	5508.10	- Of synthetic staple fibres :			
	5508.10.10.00	- - Put up for retail sale	kg	Nil	
	5508.10.90.00	- - Other	kg	Nil	
	5508.20	- Of artificial staple fibres :			
	5508.20.10.00	- - Put up for retail sale	kg	Nil	
	5508.20.90.00	- - Other	kg	Nil	
55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.			
		- Containing 85 % or more by weight of staple fibres of nylon or other polyamides :			
	5509.11.00.00	- - Single yarn	kg	Nil	
	5509.12.00.00	- - Multiple (folded) or cabled yarn	kg	Nil	
		- Containing 85 % or more by weight of polyester staple fibres :			
	5509.21.00.00	- - Single yarn	kg	Nil	
	5509.22.00.00	- - Multiple (folded) or cabled yarn	kg	Nil	
		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres :			
	5509.31.00.00	- - Single yarn	kg	Nil	
	5509.32.00.00	- - Multiple (folded) or cabled yarn	kg	Nil	
		- Other yarn, containing 85 % or more by weight of synthetic staple fibres :			
	5509.41.00.00	- - Single yarn	kg	Nil	
	5509.42.00.00	- - Multiple (folded) or cabled yarn	kg	Nil	
		- Other yarn, of polyester staple fibres :			
	5509.51.00.00	- - Mixed mainly or solely with artificial staple fibres	kg	Nil	
	5509.52	- - Mixed mainly or solely with wool or fine animal hair :			
	5509.52.10.00	- - - Single yarn	kg	Nil	
	5509.52.90.00	- - - Other	kg	Nil	
	5509.53.00.00	- - Mixed mainly or solely with cotton	kg	Nil	
	5509.59.00.00	- - Other	kg	Nil	
		- Other yarn, of acrylic or modacrylic staple fibres :			
5509.61.00.00	- - Mixed mainly or solely with wool or fine animal hair	kg	Nil		
5509.62.00.00	- - Mixed mainly or solely with cotton	kg	Nil		
5509.69.00.00	- - Other	kg	Nil		
	- Other yarn :				
5509.91.00.00	- - Mixed mainly or solely with wool or fine animal hair	kg	Nil		
5509.92.00.00	- - Mixed mainly or solely with cotton	kg	Nil		
5509.99.00.00	- - Other	kg	Nil		
55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.			
		- Containing 85 % or more by weight of artificial staple fibres :			
	5510.11.00.00	- - Single yarn	kg	Nil	
	5510.12.00.00	- - Multiple (folded) or cabled yarn	kg	Nil	
	5510.20.00.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	kg	Nil	
	5510.30.00.00	- Other yarn, mixed mainly or solely with cotton	kg	Nil	
	5510.90.00.00	- Other yarn	kg	Nil	
55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.			
	5511.10	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres :			
	5511.10.10.00	- - Knitting yarn, crochet thread and embroidery thread	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
55.12	5511.10.90.00	- - Other	kg	Nil	
	5511.20	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres :			
	5511.20.10.00	- - Knitting yarn, crochet thread and embroidery thread	kg	Nil	
	5511.20.90.00	- - Other	kg	Nil	
	5511.30.00.00	- Of artificial staple fibres	kg	Nil	
		Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.			
		- Containing 85 % or more by weight of polyester staple fibres :			
	5512.11.00.00	- - Unbleached or bleached	kg	Nil	
	5512.19.00.00	- - Other	kg	Nil	
		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres :			
5512.21.00.00	- - Unbleached or bleached	kg	Nil		
5512.29.00.00	- - Other	kg	Nil		
	- Other :				
5512.91.00.00	- - Unbleached or bleached	kg	Nil		
5512.99.00.00	- - Other	kg	Nil		
55.13		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².			
		- Unbleached or bleached :			
	5513.11.00.00	- - Of polyester staple fibres, plain weave	kg	Nil	
	5513.12.00.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	Nil	
	5513.13.00.00	- - Other woven fabrics of polyester staple fibres	kg	Nil	
	5513.19.00.00	- - Other woven fabrics	kg	Nil	
		- Dyed :			
	5513.21.00.00	- - Of polyester staple fibres, plain weave	kg	Nil	
	5513.23.00.00	- - Other woven fabrics of polyester staple fibres	kg	Nil	
	5513.29.00.00	- - Other woven fabrics	kg	Nil	
		- Of yarns of different colours :			
	5513.31.00.00	- - Of polyester staple fibres, plain weave	kg	Nil	
	5513.39.00.00	- - Other woven fabrics	kg	Nil	
		- Printed :			
	5513.41.00.00	- - Of polyester staple fibres, plain weave	kg	Nil	
5513.49.00.00	- - Other woven fabrics	kg	Nil		
55.14		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².			
		- Unbleached or bleached :			
	5514.11.00.00	- - Of polyester staple fibres, plain weave	kg	Nil	
	5514.12.00.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	Nil	
	5514.19.00.00	- - Other woven fabrics	kg	Nil	
		- Dyed :			
	5514.21.00.00	- - Of polyester staple fibres, plain weave	kg	Nil	
	5514.22.00.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	Nil	
	5514.23.00.00	- - Other woven fabrics of polyester staple fibres	kg	Nil	
	5514.29.00.00	- - Other woven fabrics	kg	Nil	
	5514.30.00.00	- Of yarns of different colours	kg	Nil	
		- Printed :			
	5514.41.00.00	- - Of polyester staple fibres, plain weave	kg	Nil	
	5514.42.00.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
55.15	5514.43.00.00	-- Other woven fabrics of polyester staple fibres	kg	Nil		
	5514.49.00.00	-- Other woven fabrics	kg	Nil		
		Other woven fabrics of synthetic staple fibres.				
		- Of polyester staple fibres :				
	5515.11.00.00	-- Mixed mainly or solely with viscose rayon staple fibres	kg	Nil		
	5515.12.00.00	-- Mixed mainly or solely with man-made filaments	kg	Nil		
	5515.13.00.00	-- Mixed mainly or solely with wool or fine animal hair	kg	Nil		
	5515.19.00.00	-- Other	kg	Nil		
		- Of acrylic or modacrylic staple fibres :				
	5515.21.00.00	-- Mixed mainly or solely with man-made filaments	kg	Nil		
	5515.22.00.00	-- Mixed mainly or solely with wool or fine animal hair	kg	Nil		
	5515.29.00.00	-- Other	kg	Nil		
		- Other woven fabrics :				
	5515.91.00.00	-- Mixed mainly or solely with man-made filaments	kg	Nil		
55.16	5515.99	-- Other :				
	5515.99.10.00	--- Mixed mainly or solely with wool or fine animal hair	kg	Nil		
	5515.99.90.00	--- Other	kg	Nil		
		Woven fabrics of artificial staple fibres.				
		- Containing 85 % or more by weight of artificial staple fibres :				
	5516.11.00.00	-- Unbleached or bleached	kg	Nil		
	5516.12.00.00	-- Dyed	kg	Nil		
	5516.13.00.00	-- Of yarns of different colours	kg	Nil		
	5516.14.00.00	-- Printed	kg	Nil		
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :				
	5516.21.00.00	-- Unbleached or bleached	kg	Nil		
	5516.22.00.00	-- Dyed	kg	Nil		
	5516.23.00.00	-- Of yarns of different colours	kg	Nil		
	5516.24.00.00	-- Printed	kg	Nil		
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :					
5516.31.00.00	-- Unbleached or bleached	kg	Nil			
5516.32.00.00	-- Dyed	kg	Nil			
5516.33.00.00	-- Of yarns of different colours	kg	Nil			
5516.34.00.00	-- Printed	kg	Nil			
	- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton :					
5516.41.00.00	-- Unbleached or bleached	kg	Nil			
5516.42.00.00	-- Dyed	kg	Nil			
5516.43.00.00	-- Of yarns of different colours	kg	Nil			
5516.44.00.00	-- Printed	kg	Nil			
	- Other :					
5516.91.00.00	-- Unbleached or bleached	kg	Nil			
5516.92.00.00	-- Dyed	kg	Nil			
5516.93.00.00	-- Of yarns of different colours	kg	Nil			
5516.94.00.00	-- Printed	kg	Nil			

Chapter 56

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

Notes.

1. This Chapter does not cover :
 - (a) Wadding, felt or nonwovens, impregnated, coated or covered substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
 - (b) Textile products of heading 58.11;
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
 - (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
 - (f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).
Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.
Headings 56.02 and 56.03 do not, however, cover :
 - (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
 - (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
 - (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.			
	5601.21.00.00	- Wadding of textile materials and articles thereof : - - Of cotton	kg	Nil	
	5601.22	- - Of man-made fibres :			
	5601.22.10.00	- - - Wrapped cigarette tow	kg	Nil	
	5601.22.90.00	- - - Other	kg	Nil	
	5601.29.00.00	- - Other	kg	Nil	
	5601.30	- Textile flock and dust and mill neps :			
	5601.30.10.00	- - Polyamide fibre flock	kg	Nil	
	5601.30.20.00	- - Polypropylene fibre flock	kg	Nil	
	5601.30.90.00	- - Other	kg	Nil	
56.02		Felt, whether or not impregnated, coated, covered or laminated.			
	5602.10.00.00	- Needleloom felt and stitch-bonded fibre fabrics - Other felt, not impregnated, coated, covered or laminated :	kg	Nil	
	5602.21.00.00	- - Of wool or fine animal hair	kg	Nil	
	5602.29.00.00	- - Of other textile materials	kg	Nil	
	5602.90.00.00	- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.			
	5603.11.00.00	- Of man-made filaments : - - Weighing not more than 25 g/m ²	kg	Nil	
	5603.12.00.00	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	kg	Nil	
	5603.13.00.00	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	kg	Nil	
	5603.14.00.00	- - Weighing more than 150 g/m ²	kg	Nil	
		- Other :			
	5603.91.00.00	- - Weighing not more than 25 g/m ²	kg	Nil	
	5603.92.00.00	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	kg	Nil	
	5603.93.00.00	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	kg	Nil	
	5603.94.00.00	- - Weighing more than 150 g/m ²	kg	Nil	
56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.			
	5604.10.00.00	- Rubber thread and cord, textile covered	kg	Nil	
	5604.90	- Other :			
	5604.90.10.00	- - Imitation catgut, of silk yarn	kg	Nil	
	5604.90.20.00	- - Rubber impregnated textile thread yarn	kg	Nil	
	5604.90.30.00	- - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon	kg	Nil	
	5604.90.90.00	- - Other	kg	Nil	
56.05	5605.00.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	kg	Nil	
56.06	5606.00.00.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	kg	Nil	
56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.			
		- Of sisal or other textile fibres of the genus Agave :			
	5607.21.00.00	- - Binder or baler twine	kg	Nil	
	5607.29.00.00	- - Other	kg	Nil	
		- Of polyethylene or polypropylene :			
	5607.41.00.00	- - Binder or baler twine	kg	Nil	
	5607.49.00.00	- - Other	kg	Nil	
	5607.50	- Of other synthetic fibres :			
	5607.50.10.00	- - V-belt cord of man-made fibres treated with resorcinol formaldehyde; polyamide and polytetrafluoro-ethylene yarns measuring more than 10,000 decitex, of a kind used for sealing pumps, valves and similar articles	kg	Nil	
	5607.50.90.00	- - Other	kg	Nil	
	5607.90	- Other :			
	5607.90.10.00	- - Of artificial fibres	kg	Nil	
		- - Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
56.08	5607.90.21.00	- - - Of Abaca (Manila hemp or Musa textilis Nee)	kg	Nil		
	5607.90.22.00	- - - Of other hard (leaf) fibres	kg	Nil		
	5607.90.30.00	- - Of jute or other textile bast fibres of heading 53.03	kg	Nil		
	5607.90.90.00	- - Other	kg	Nil		
		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.				
		- Of man-made textile materials :				
	5608.11.00.00	- - Made up fishing nets	kg	Nil		
	5608.19	- - Other :				
	5608.19.20.00	- - - Net bags	kg	Nil		
	5608.19.90.00	- - - Other	kg	Nil		
5608.90	- Other :					
5608.90.10.00	- - Net bags	kg	Nil			
5608.90.90.00	- - Other	kg	Nil			
56.09	5609.00.00.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	kg	Nil		

Chapter 57
Carpets and other textile floor coverings

Notes.

1. For the purposes of this Chapter, the term “carpets and other textile floor coverings” means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
2. This Chapter does not cover floor covering underlays.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.			
	5701.10	- Of wool or fine animal hair :			
	5701.10.10.00	- - Prayer rugs	m ²	Nil	5%
	5701.10.90.00	- - Other	m ²	Nil	5%
	5701.90	- Of other textile materials :			
		- - Of cotton :			
	5701.90.11.00	- - - Prayer rugs	m ²	Nil	5%
	5701.90.19.00	- - - Other	m ²	Nil	5%
	5701.90.20.00	- - Of jute fibres	m ²	Nil	5%
		- - Other :			
	5701.90.91.00	- - - Prayer rugs	m ²	Nil	5%
	5701.90.99.00	- - - Other	m ²	Nil	5%
57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs.			
	5702.10.00.00	- “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	m ²	Nil	5%
	5702.20.00.00	- Floor coverings of coconut fibres (coir)	m ²	Nil	5%
		- Other, of pile construction, not made up :			
	5702.31.00.00	- - Of wool or fine animal hair	m ²	Nil	5%
	5702.32.00.00	- - Of man-made textile materials	m ²	Nil	5%
	5702.39	- - Of other textile materials :			
	5702.39.10.00	- - - Of cotton	m ²	Nil	5%
	5702.39.20.00	- - - Of jute fibres	m ²	Nil	5%
	5702.39.90.00	- - - Other	m ²	Nil	5%
		- Other, of pile construction, made up :			
	5702.41	- - Of wool or fine animal hair :			
	5702.41.10.00	- - - Prayer rugs	m ²	Nil	5%
	5702.41.90.00	- - - Other	m ²	Nil	5%
	5702.42	- - Of man-made textile materials :			
	5702.42.10.00	- - - Prayer rugs	m ²	Nil	5%
	5702.42.90.00	- - - Other	m ²	Nil	5%
	5702.49	- - Of other textile materials :			
		- - - Of cotton :			
	5702.49.11.00	- - - - Prayer rugs	m ²	Nil	5%
	5702.49.19.00	- - - - Other	m ²	Nil	5%
	5702.49.20.00	- - - Of jute fibres	m ²	Nil	5%
		- - - Other :			
	5702.49.91.00	- - - - Prayer rugs	m ²	Nil	5%
	5702.49.99.00	- - - - Other	m ²	Nil	5%
	5702.50	- Other, not of pile construction, not made up :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	5702.50.10.00	-- Of cotton	m ²	Nil	5%
	5702.50.20.00	-- Of jute fibres	m ²	Nil	5%
	5702.50.90.00	-- Other	m ²	Nil	5%
		- Other, not of pile construction, made up :			
	5702.91	-- Of wool or fine animal hair :			
	5702.91.10.00	--- Prayer rugs	m ²	Nil	5%
	5702.91.90.00	--- Other	m ²	Nil	5%
	5702.92	-- Of man-made textile materials :			
	5702.92.10.00	--- Prayer rugs	m ²	Nil	5%
	5702.92.90.00	--- Other	m ²	Nil	5%
	5702.99	-- Of other textile materials :			
		--- Of cotton :			
	5702.99.11.00	---- Prayer rugs	m ²	Nil	5%
	5702.99.19.00	---- Other	m ²	Nil	5%
	5702.99.20.00	--- Of jute fibres	m ²	Nil	5%
		--- Other :			
	5702.99.91.00	---- Prayer rugs	m ²	Nil	5%
	5702.99.99.00	---- Other	m ²	Nil	5%
57.03		Carpets and other textile floor coverings, tufted, whether or not made up.			
	5703.10	- Of wool or fine animal hair :			
	5703.10.10.00	-- Floor mats of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	m ²	Nil	5%
	5703.10.20.00	-- Prayer rugs	m ²	Nil	5%
	5703.10.30.00	-- Flooring carpets of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	m ²	Nil	5%
	5703.10.90.00	-- Other	m ²	Nil	5%
	5703.20	- Of nylon or other polyamides :			
	5703.20.10.00	-- Prayer rugs	m ²	Nil	5%
	5703.20.90.00	-- Other	m ²	Nil	5%
	5703.30	- Of other man-made textile materials :			
	5703.30.10.00	-- Prayer rugs	m ²	Nil	5%
	5703.30.90.00	-- Other	m ²	Nil	5%
	5703.90	- Of other textile materials :			
		-- Of cotton :			
	5703.90.11.00	--- Prayer rugs	m ²	Nil	5%
	5703.90.19.00	--- Other	m ²	Nil	5%
		-- Of jute fibres :			
	5703.90.21.00	--- Floor mats of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	m ²	Nil	5%
	5703.90.22.00	--- Flooring carpets of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	m ²	Nil	5%
	5703.90.29.00	--- Other	m ²	Nil	5%
		-- Other :			
	5703.90.91.00	--- Floor mats of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	m ²	Nil	5%
	5703.90.92.00	--- Prayer rugs	m ²	Nil	5%
	5703.90.93.00	--- Flooring carpets of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	m ²	Nil	5%
	5703.90.99.00	--- Other	m ²	Nil	5%
57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	5704.10.00.00	- Tiles, having a maximum surface area of 0.3 m ²	m ²	Nil	5%
	5704.20.00.00	- Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1 m ²	m ²	Nil	5%
	5704.90.00.00	- Other	m ²	Nil	5%
57.05	5705.00	Other carpets and other textile floor coverings, whether or not made up.			
		- Of cotton :			
	5705.00.11.00	- - Prayer rugs	m ²	Nil	5%
	5705.00.19.00	- - Other	m ²	Nil	5%
		- Of jute fibres :			
	5705.00.21.00	- - Non-woven floor coverings, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	m ²	Nil	5%
	5705.00.29.00	- - Other	m ²	Nil	5%
		- Other :			
	5705.00.91.00	- - Prayer rugs	m ²	Nil	5%
	5705.00.92.00	- - Non-woven floor coverings, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	m ²	Nil	5%
	5705.00.99.00	- - Other	m ²	Nil	5%

Chapter 58
Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

Notes.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.			
	5801.10	- Of wool or fine animal hair :			
	5801.10.10.00	- - Impregnated, coated, covered or laminated	kg	Nil	
	5801.10.90.00	- - Other	kg	Nil	
		- Of cotton :			
	5801.21	- - Uncut weft pile fabrics :			
	5801.21.10.00	- - - Impregnated, coated, covered or laminated	kg	Nil	
	5801.21.90.00	- - - Other	kg	Nil	
	5801.22	- - Cut corduroy :			
	5801.22.10.00	- - - Impregnated, coated, covered or laminated	kg	Nil	
	5801.22.90.00	- - - Other	kg	Nil	
	5801.23	- - Other weft pile fabrics :			
	5801.23.10.00	- - - Impregnated, coated, covered or laminated	kg	Nil	
	5801.23.90.00	- - - Other	kg	Nil	
	5801.26	- - Chenille fabrics :			
	5801.26.10.00	- - - Impregnated, coated, covered or laminated	kg	Nil	
	5801.26.90.00	- - - Other	kg	Nil	
	5801.27	- - Warp pile fabrics :			
	5801.27.10.00	- - - Impregnated, coated, covered or laminated	kg	Nil	
	5801.27.90.00	- - - Other	kg	Nil	
		- Of man-made fibres :			
	5801.31	- - Uncut weft pile fabrics :			
	5801.31.10.00	- - - Impregnated, coated, covered or laminated	kg	Nil	
	5801.31.90.00	- - - Other	kg	Nil	
	5801.32	- - Cut corduroy :			
	5801.32.10.00	- - - Impregnated, coated, covered or laminated	kg	Nil	
	5801.32.90.00	- - - Other	kg	Nil	
	5801.33	- - Other weft pile fabrics :			
	5801.33.10.00	- - - Impregnated, coated, covered or laminated	kg	Nil	
	5801.33.90.00	- - - Other	kg	Nil	
	5801.36	- - Chenille fabrics :			
	5801.36.10.00	- - - Impregnated, coated, covered or laminated	kg	Nil	
	5801.36.90.00	- - - Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
58.02	5801.37	-- Warp pile fabrics :				
	5801.37.10.00	--- Impregnated, coated, covered or laminated	kg	Nil		
	5801.37.90.00	--- Other	kg	Nil		
	5801.90	- Of other textile materials :				
		-- Of silk :				
	5801.90.11.00	--- Impregnated, coated, covered or laminated	kg	Nil		
	5801.90.19.00	--- Other	kg	Nil		
		-- Other :				
	5801.90.91.00	--- Impregnated, coated, covered or laminated	kg	Nil		
	5801.90.99.00	--- Other	kg	Nil		
		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.				
		- Terry towelling and similar woven terry fabrics, of cotton :				
	5802.11.00.00	-- Unbleached	kg	Nil		
	5802.19.00.00	-- Other	kg	Nil		
	5802.20	- Terry towelling and similar woven terry fabrics, of other textile materials :				
	5802.20.10.00	-- Of wool or fine animal hair	kg	Nil		
	5802.20.90.00	-- Other	kg	Nil		
	5802.30	- Tufted textile fabrics :				
5802.30.10.00	-- Impregnated, coated or covered	kg	Nil			
5802.30.20.00	-- Woven, of cotton or of man-made fibres	kg	Nil			
5802.30.30.00	-- Woven, of other materials	kg	Nil			
5802.30.90.00	-- Other	kg	Nil			
58.03		Gauze, other than narrow fabrics of heading 58.06.				
	5803.00.10.00	- Of cotton	kg	Nil		
	5803.00.20.00	- Of man-made fibres	kg	Nil		
	5803.00.30.00	- Of wool or fine animal hair	kg	Nil		
	5803.00.90.00	- Other	kg	Nil		
58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.				
	5804.10	- Tulles and other net fabrics :				
		-- Of silk :				
	5804.10.11.00	--- Impregnated, coated, covered or laminated	kg	Nil		
	5804.10.19.00	--- Other	kg	Nil		
		-- Of cotton :				
	5804.10.21.00	--- Impregnated, coated, covered or laminated	kg	Nil		
	5804.10.29.00	--- Other	kg	Nil		
		-- Other :				
	5804.10.91.00	--- Impregnated, coated, covered or laminated	kg	Nil		
	5804.10.99.00	--- Other	kg	Nil		
		- Mechanically made lace :				
	5804.21	-- Of man-made fibres :				
	5804.21.10.00	--- Impregnated, coated, covered or laminated	kg	Nil		
	5804.21.90.00	--- Other	kg	Nil		
	5804.29	-- Of other textile materials :				
	5804.29.10.00	--- Impregnated, coated, covered or laminated	kg	Nil		
	5804.29.90.00	--- Other	kg	Nil		
5804.30.00.00	- Hand-made lace	kg	Nil			
58.05		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.				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
58.06	5805.00.10.00	- Of cotton	kg	Nil		
	5805.00.90.00	- Other	kg	Nil		
		Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).				
	5806.10	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics :				
	5806.10.10.00	- - Of silk	kg	Nil		
	5806.10.20.00	- - Of cotton	kg	Nil		
	5806.10.90.00	- - Other	kg	Nil		
	5806.20	- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread :				
	5806.20.10.00	- - Sports tape of a kind used to wrap sports equipment grips	kg	Nil		
	5806.20.90.00	- - Other	kg	Nil		
	5806.31	- Other woven fabrics :				
	5806.31.10.00	- - Of cotton :				
		- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines	kg	Nil		
	5806.31.20.00	- - - Backing of a kind used for electrical insulating paper	kg	Nil		
	5806.31.30.00	- - - Ribbons of a kind used for making slide fasteners and of a width not exceeding 12 mm	kg	Nil		
	5806.31.90.00	- - - Other	kg	Nil		
	5806.32	- - Of man-made fibres :				
	5806.32.10.00	- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines; safety seat belt fabrics	kg	Nil		
	5806.32.40.00	- - - Backing of a kind used for electrical insulating paper	kg	Nil		
	5806.32.50.00	- - - Ribbons of a kind used for making slide fasteners and of a width not exceeding 12 mm	kg	Nil		
	5806.32.90.00	- - - Other	kg	Nil		
	5806.39	- - Of other textile materials :				
	5806.39.10.00	- - - Of silk	kg	Nil		
		- - - Other :				
	5806.39.91.00	- - - - Backing of a kind used for electrical insulating paper	kg	Nil		
	5806.39.92.00	- - - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines	kg	Nil		
	5806.39.93.00	- - - - Ribbons of a kind used for making slide fastener and of a width not exceeding 12 mm	kg	Nil		
	5806.39.99.00	- - - - Other	kg	Nil		
	5806.40.00.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg	Nil		
	58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.			
		5807.10.00.00	- Woven	kg	Nil	
		5807.90	- Other :			
	5807.90.10.00	- - Of nonwoven fabrics	kg	Nil		
	5807.90.90.00	- - Other	kg	Nil		
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.				
	5808.10	- Braids in the piece :				
	5808.10.10.00	- - Combined with rubber thread	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	5808.10.90.00	- - Other	kg	Nil	
	5808.90	- Other :			
	5808.90.10.00	- - Combined with rubber thread	kg	Nil	
	5808.90.90.00	- - Other	kg	Nil	
58.09	5809.00.00.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	kg	Nil	
58.10		Embroidery in the piece, in strips or in motifs.			
	5810.10.00.00	- Embroidery without visible ground	kg	Nil	
		- Other embroidery :			
	5810.91.00.00	- - Of cotton	kg	Nil	
	5810.92.00.00	- - Of man-made fibres	kg	Nil	
	5810.99.00.00	- - Of other textile materials	kg	Nil	
58.11		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.			
	5811.00.10.00	- Of wool or fine or coarse animal hair	kg	Nil	
	5811.00.90.00	- Other	kg	Nil	

Chapter 59
Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

Notes.

1. Except where the context otherwise requires, for the purposes of this Chapter the expression “textile fabrics” applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
2. Heading 59.03 applies to :
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);
 - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (6) Textile products of heading 58.11;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
3. For the purposes of heading 59.05, the expression “textile wall coverings” applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting). This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
4. For the purposes of heading 59.06, the expression “rubberised textile fabrics” means:
 - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500 g/m²; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50 % by weight of textile material;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
 - (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

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

7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI
- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only :
- (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.			
	5901.10.00.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	kg	Nil	
	5901.90	- Other :			
	5901.90.10.00	- - Tracing cloth	kg	Nil	
	5901.90.20.00	- - Prepared painting canvas	kg	Nil	
5901.90.90.00	- - Other	kg	Nil		
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.			
	5902.10	- Of nylon or other polyamides :			
		- - Chafer fabric, rubberised :			
	5902.10.11.00	- - - Of nylon-6 yarn	kg	10%	
	5902.10.19.00	- - - Other	kg	10%	
		- - Other :			
	5902.10.91.00	- - - Of nylon-6 yarn	kg	10%	
	5902.10.99.00	- - - Other	kg	10%	
	5902.20	- Of polyesters :			
	5902.20.20.00	- - Chafer fabric, rubberised	kg	10%	
		- - Other :			
	5902.20.91.00	- - - Containing cotton	kg	10%	
5902.20.99.00	- - - Other	kg	10%		
5902.90	- Other :				
5902.90.10.00	- - Chafer fabric, rubberised	kg	10%		
5902.90.90.00	- - Other	kg	10%		
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.			
	5903.10	- With poly(vinyl chloride) :			
	5903.10.10.00	- - Interlining	kg	10%	
	5903.10.90.00	- - Other	kg	10%	
	5903.20.00.00	- With polyurethane	kg	10%	
5903.90	- Other :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
59.04	5903.90.10.00	-- Canvas-type fabrics impregnated, coated, covered or laminated with nylon or other polyamides	kg	10%	
	5903.90.90.00	-- Other	kg	10%	
		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.			
59.05	5904.10.00.00	- Linoleum	m ²	10%	
	5904.90.00.00	- Other	m ²	10%	
		Textile wall coverings.			
59.06	5905.00.10.00	- Of wool or fine or coarse animal hair	m ²	Nil	
	5905.00.90.00	- Other	m ²	Nil	
		Rubberised textile fabrics, other than those of heading 59.02.			
59.07	5906.10.00.00	- Adhesive tape of a width not exceeding 20 cm - Other :	kg	Nil	
	5906.91.00.00	-- Knitted or crocheted	kg	10%	
	5906.99	-- Other :			
	5906.99.10.00	--- Rubberised sheeting suitable for hospital use	kg	10%	
	5906.99.90.00	--- Other	kg	10%	
		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.			
59.08	5907.00.10.00	- Fabrics impregnated, coated or covered with oil or oil-based preparations	kg	10%	
	5907.00.30.00	- Fabrics impregnated, coated or covered with fire resistant substances	kg	10%	
	5907.00.40.00	- Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock	kg	10%	
	5907.00.50.00	- Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products	kg	10%	
	5907.00.60.00	- Fabrics impregnated, coated or covered with other substances	kg	10%	
	5907.00.90.00	- Other	kg	Nil	
			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.		
59.09	5908.00.10.00	- Wicks; incandescent gas mantles	kg	Nil	
	5908.00.90.00	- Other	kg	Nil	
		Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.			
59.10	5909.00.10.00	- Fire hoses	kg	Nil	
	5909.00.90.00	- Other	kg	Nil	
		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.			
59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	5911.10.00.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	kg	Nil	
	5911.20.00.00	- Bolting cloth, whether or not made up - 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) :	kg	Nil	
	5911.31.00.00	- - Weighing less than 650 g/m ²	kg	Nil	
	5911.32.00.00	- - Weighing 650 g/m ² or more	kg	Nil	
	5911.40.00.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	kg	Nil	
	5911.90	- Other :			
	5911.90.10.00	- - Gaskets and seals	kg	Nil	
	5911.90.90.00	- - Other	kg	Nil	

Chapter 60
Knitted or crocheted fabrics

Notes.

1. This Chapter does not cover :
 - (a) Crochet lace of heading 58.04;
 - (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
 - (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Nomenclature any reference to “knitted” goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Subheading Note.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
60.01		Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.			
	6001.10.00.00	- “Long pile” fabrics	kg	Nil	
		- Looped pile fabrics :			
	6001.21.00.00	-- Of cotton	kg	Nil	
	6001.22.00.00	-- Of man-made fibres	kg	Nil	
	6001.29.00.00	-- Of other textile materials	kg	Nil	
		- Other :			
	6001.91.00.00	-- Of cotton	kg	Nil	
	6001.92	-- Of man-made fibres :			
	6001.92.20.00	--- Pile fabrics of 100 % polyester staple fibres, of a width not less than 63.5 mm but not more than 76.2 mm, suitable for use in the manufacture of paint rollers	kg	Nil	
	6001.92.30.00	--- Containing elastomeric yarn or rubber thread	kg	Nil	
	6001.92.90.00	--- Other	kg	Nil	
	6001.99	-- Of other textile materials :			
		--- Unbleached, not mercerised :			
	6001.99.11.00	---- Containing elastomeric yarn or rubber thread	kg	Nil	
	6001.99.19.00	---- Other	kg	Nil	
	6001.99.90.00	--- Other	kg	Nil	
60.02		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.			
	6002.40.00.00	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	kg	Nil	
	6002.90.00.00	- Other	kg	Nil	
60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.			
	6003.10.00.00	- Of wool or fine animal hair	kg	Nil	
	6003.20.00.00	- Of cotton	kg	Nil	
	6003.30.00.00	- Of synthetic fibres	kg	Nil	
	6003.40.00.00	- Of artificial fibres	kg	Nil	
	6003.90.00.00	- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
60.04		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.			
	6004.10	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread :			
	6004.10.10.00	-- Containing by weight not more than 20 % of elastomeric yarn	kg	Nil	
	6004.10.90.00	-- Other	kg	Nil	
	6004.90.00.00	- Other	kg	Nil	
60.05		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.			
		- Of cotton :			
	6005.21.00.00	-- Unbleached or bleached	kg	Nil	
	6005.22.00.00	-- Dyed	kg	Nil	
	6005.23.00.00	-- Of yarns of different colours	kg	Nil	
	6005.24.00.00	-- Printed	kg	Nil	
		- Of synthetic fibres :			
	6005.35.00.00	-- Fabrics specified in Subheading Note 1 to this Chapter	kg	Nil	
	6005.36	-- Other, unbleached or bleached :			
	6005.36.10.00	--- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	kg	Nil	
	6005.36.90.00	--- Other	kg	Nil	
	6005.37	-- Other, dyed :			
	6005.37.10.00	--- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	kg	Nil	
	6005.37.90.00	--- Other	kg	Nil	
	6005.38	-- Other, of yarns of different colours :			
	6005.38.10.00	--- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	kg	Nil	
	6005.38.90.00	--- Other	kg	Nil	
	6005.39	-- Other, printed :			
	6005.39.10.00	--- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	kg	Nil	
	6005.39.90.00	--- Other	kg	Nil	
		- Of artificial fibres :			
	6005.41.00.00	-- Unbleached or bleached	kg	Nil	
	6005.42.00.00	-- Dyed	kg	Nil	
6005.43.00.00	-- Of yarns of different colours	kg	Nil		
6005.44.00.00	-- Printed	kg	Nil		
6005.90	- Other :				
6005.90.10.00	-- Of wool or fine animal hair	kg	Nil		
6005.90.90.00	-- Other	kg	Nil		
60.06		Other knitted or crocheted fabrics.			
	6006.10.00.00	- Of wool or fine animal hair	kg	Nil	
		- Of cotton :			
	6006.21.00.00	-- Unbleached or bleached	kg	Nil	
	6006.22.00.00	-- Dyed	kg	Nil	
	6006.23.00.00	-- Of yarns of different colours	kg	Nil	
	6006.24.00.00	-- Printed	kg	Nil	
	- Of synthetic fibres :				
6006.31	-- Unbleached or bleached :				
6006.31.10.00	--- Nylon fibre mesh of a kind used as backing material for mosaic tiles	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	6006.31.20.00	- - - Elastic (combined with rubber threads)	kg	Nil	
	6006.31.90.00	- - - Other	kg	Nil	
	6006.32	- - Dyed :			
	6006.32.10.00	- - - Nylon fibre mesh of a kind used as backing material for mosaic tiles	kg	Nil	
	6006.32.20.00	- - - Elastic (combined with rubber threads)	kg	Nil	
	6006.32.90.00	- - - Other	kg	Nil	
	6006.33	- - Of yarns of different colours :			
	6006.33.10.00	- - - Elastic (combined with rubber threads)	kg	Nil	
	6006.33.90.00	- - - Other	kg	Nil	
	6006.34	- - Printed :			
	6006.34.10.00	- - - Elastic (combined with rubber threads)	kg	Nil	
	6006.34.90.00	- - - Other	kg	Nil	
		- Of artificial fibres :			
	6006.41	- - Unbleached or bleached :			
	6006.41.10.00	- - - Elastic (combined with rubber threads)	kg	Nil	
	6006.41.90.00	- - - Other	kg	Nil	
	6006.42	- - Dyed :			
	6006.42.10.00	- - - Elastic (combined with rubber threads)	kg	Nil	
	6006.42.90.00	- - - Other	kg	Nil	
	6006.43	- - Of yarns of different colours :			
	6006.43.10.00	- - - Elastic (combined with rubber threads)	kg	Nil	
	6006.43.90.00	- - - Other	kg	Nil	
	6006.44	- - Printed :			
	6006.44.10.00	- - - Elastic (combined with rubber threads)	kg	Nil	
	6006.44.90.00	- - - Other	kg	Nil	
	6006.90.00.00	- Other	kg	Nil	

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

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

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

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

8. Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.
9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
61.01		Men’s or boys’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.			
	6101.20.00.00	- Of cotton	u	Nil	
	6101.30.00.00	- Of man-made fibres	u	Nil	
	6101.90.00.00	- Of other textile materials	u	Nil	
61.02		Women’s or girls’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.			
	6102.10.00.00	- Of wool or fine animal hair	u	Nil	
	6102.20.00.00	- Of cotton	u	Nil	
	6102.30.00.00	- Of man-made fibres	u	Nil	
	6102.90.00.00	- Of other textile materials	u	Nil	
61.03		Men’s or boys’ suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
	6103.10.00.00	- Suits	u	Nil	
		- Ensembles :			
	6103.22.00.00	-- Of cotton	u	Nil	
	6103.23.00.00	-- Of synthetic fibres	u	Nil	
	6103.29.00.00	-- Of other textile materials	u	Nil	
		- Jackets and blazers :			
	6103.31.00.00	-- Of wool or fine animal hair	u	Nil	
	6103.32.00.00	-- Of cotton	u	Nil	
	6103.33.00.00	-- Of synthetic fibres	u	Nil	
	6103.39	-- Of other textile materials :			
	6103.39.10.00	--- Of ramie, linen or silk	u	Nil	
	6103.39.90.00	--- Other	u	Nil	
	- Trousers, bib and brace overalls, breeches and shorts :				
6103.41.00.00	-- Of wool or fine animal hair	u	Nil		
6103.42.00.00	-- Of cotton	u	Nil		
6103.43.00.00	-- Of synthetic fibres	u	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
61.04	6103.49.00.00	-- Of other textile materials	u	Nil		
		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.				
		- Suits :				
	6104.13.00.00	-- Of synthetic fibres	u	Nil		
	6104.19	-- Of other textile materials :				
	6104.19.20.00	--- Of cotton	u	Nil		
	6104.19.90.00	--- Other	u	Nil		
		- Ensembles :				
	6104.22.00.00	-- Of cotton	u	Nil		
	6104.23.00.00	-- Of synthetic fibres	u	Nil		
	6104.29.00.00	-- Of other textile materials	u	Nil		
		- Jackets and blazers :				
	6104.31.00.00	-- Of wool or fine animal hair	u	Nil		
	6104.32.00.00	-- Of cotton	u	Nil		
	6104.33.00.00	-- Of synthetic fibres	u	Nil		
	6104.39.00.00	-- Of other textile materials	u	Nil		
		- Dresses :				
	6104.41.00.00	-- Of wool or fine animal hair	u	Nil		
	6104.42.00.00	-- Of cotton	u	Nil		
	6104.43.00.00	-- Of synthetic fibres	u	Nil		
	6104.44.00.00	-- Of artificial fibres	u	Nil		
	6104.49.00.00	-- Of other textile materials	u	Nil		
		- Skirts and divided skirts :				
	6104.51.00.00	-- Of wool or fine animal hair	u	Nil		
	6104.52.00.00	-- Of cotton	u	Nil		
	6104.53.00.00	-- Of synthetic fibres	u	Nil		
	6104.59.00.00	-- Of other textile materials	u	Nil		
	- Trousers, bib and brace overalls, breeches and shorts :					
6104.61.00.00	-- Of wool or fine animal hair	u	Nil			
6104.62.00.00	-- Of cotton	u	Nil			
6104.63.00.00	-- Of synthetic fibres	u	Nil			
6104.69.00.00	-- Of other textile materials	u	Nil			
61.05		Men's or boys' shirts, knitted or crocheted.				
	6105.10.00.00	- Of cotton	u	Nil		
	6105.20	- Of man-made fibres :				
	6105.20.10.00	-- Of synthetic fibres	u	Nil		
	6105.20.20.00	-- Of artificial fibres	u	Nil		
6105.90.00.00	- Of other textile materials	u	Nil			
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.				
	6106.10.00.00	- Of cotton	u	Nil		
	6106.20.00.00	- Of man-made fibres	u	Nil		
6106.90.00.00	- Of other textile materials	u	Nil			
61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.				
		- Underpants and briefs :				
	6107.11.00.00	-- Of cotton	u	Nil		
	6107.12.00.00	-- Of man-made fibres	u	Nil		
	6107.19.00.00	-- Of other textile materials	u	Nil		
		- Nightshirts and pyjamas :				
6107.21.00.00	-- Of cotton	u	Nil			
6107.22.00.00	-- Of man-made fibres	u	Nil			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
61.08	6107.29.00.00	-- Of other textile materials	u	Nil	
		- Other :			
	6107.91.00.00	-- Of cotton	u	Nil	
	6107.99.00.00	-- Of other textile materials	u	Nil	
		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
		- Slips and petticoats :			
	6108.11.00.00	-- Of man-made fibres	u	Nil	
	6108.19	-- Of other textile materials :			
	6108.19.20.00	--- Of wool or fine animal hair	u	Nil	
	6108.19.30.00	--- Of cotton	u	Nil	
	6108.19.40.00	--- Of silk	u	Nil	
	6108.19.90.00	--- Other	u	Nil	
		- Briefs and panties :			
	6108.21.00.00	-- Of cotton	u	Nil	
	6108.22.00.00	-- Of man-made fibres	u	Nil	
6108.29.00.00	-- Of other textile materials	u	Nil		
	- Nightdresses and pyjamas :				
6108.31.00.00	-- Of cotton	u	Nil		
6108.32.00.00	-- Of man-made fibres	u	Nil		
6108.39.00.00	-- Of other textile materials	u	Nil		
	- Other :				
6108.91.00.00	-- Of cotton	u	Nil		
6108.92.00.00	-- Of man-made fibres	u	Nil		
6108.99.00.00	-- Of other textile materials	u	Nil		
61.09		T-shirts, singlets and other vests, knitted or crocheted.			
	6109.10	- Of cotton :			
	6109.10.10.00	-- For men or boys	u	Nil	
	6109.10.20.00	-- For women or girls	u	Nil	
	6109.90	- Of other textile materials :			
	6109.90.10.00	-- For men or boys, of ramie, linen or silk	u	Nil	
	6109.90.20.00	-- For men or boys, of other textile materials	u	Nil	
6109.90.30.00	-- For women or girls	u	Nil		
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.			
		- Of wool or fine animal hair :			
	6110.11.00.00	-- Of wool	u	Nil	
	6110.12.00.00	-- Of Kashmir (cashmere) goats	u	Nil	
	6110.19.00.00	-- Other	u	Nil	
	6110.20.00.00	- Of cotton	u	Nil	
	6110.30.00.00	- Of man-made fibres	u	Nil	
6110.90.00.00	- Of other textile materials	u	Nil		
61.11		Babies' garments and clothing accessories, knitted or crocheted.			
	6111.20.00.00	- Of cotton	kg	Nil	
	6111.30.00.00	- Of synthetic fibres	kg	Nil	
	6111.90	- Of other textile materials :			
	6111.90.10.00	-- Of wool or fine animal hair	kg	Nil	
6111.90.90.00	-- Other	kg	Nil		
61.12		Track suits, ski suits and swimwear, knitted or crocheted.			
	6112.11.00.00	- Track suits : -- Of cotton	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	6112.12.00.00	-- Of synthetic fibres	kg	Nil	
	6112.19.00.00	-- Of other textile materials	kg	Nil	
	6112.20.00.00	- Ski suits	kg	Nil	
		- Men's or boys' swimwear :			
	6112.31.00.00	-- Of synthetic fibres	kg	Nil	
	6112.39.00.00	-- Of other textile materials	kg	Nil	
		- Women's or girls' swimwear :			
	6112.41	-- Of synthetic fibres :			
	6112.41.10.00	--- Mastectomy swimwear (post breast surgery swimwear)	kg	Nil	
	6112.41.90.00	--- Other	kg	Nil	
	6112.49	-- Of other textile materials :			
	6112.49.10.00	--- Mastectomy swimwear (post breast surgery swimwear)	kg	Nil	
	6112.49.90.00	--- Other	kg	Nil	
61.13		Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.			
	6113.00.10.00	- Divers' suits (wetsuits)	kg	Nil	
	6113.00.30.00	- Garments used for protection from fire	kg	Nil	
	6113.00.40.00	- Other protective work garments	kg	Nil	
	6113.00.90.00	- Other	kg	Nil	
61.14		Other garments, knitted or crocheted.			
	6114.20.00.00	- Of cotton	kg	Nil	
	6114.30	- Of man-made fibres :			
	6114.30.20.00	-- Garments used for protection from fire	kg	Nil	
	6114.30.90.00	-- Other	kg	Nil	
	6114.90	- Of other textile materials :			
	6114.90.10.00	-- Of wool or fine animal hair	kg	Nil	
	6114.90.90.00	-- Other	kg	Nil	
61.15		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.			
	6115.10	- Graduated compression hosiery (for example, stockings for varicose veins) :			
	6115.10.10.00	-- Stockings for varicose veins, of synthetic fibres	kg	Nil	
	6115.10.90.00	-- Other	kg	Nil	
		- Other panty hose and tights :			
	6115.21.00.00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	kg	Nil	
	6115.22.00.00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	kg	Nil	
	6115.29	-- Of other textile materials :			
	6115.29.10.00	--- Of cotton	kg	Nil	
	6115.29.90.00	--- Other	kg	Nil	
	6115.30	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex :			
	6115.30.10.00	-- Of cotton	kg	Nil	
	6115.30.90.00	-- Other	kg	Nil	
		- Other :			
	6115.94.00.00	-- Of wool or fine animal hair	kg	Nil	
	6115.95.00.00	-- Of cotton	kg	Nil	
	6115.96.00.00	-- Of synthetic fibres	kg	Nil	
	6115.99.00.00	-- Of other textile materials	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
61.16	6116.10	Gloves, mittens and mitts, knitted or crocheted. - Impregnated, coated or covered with plastics or rubber :			
	6116.10.10.00	-- Divers' gloves	kg	Nil	
	6116.10.90.00	-- Other	kg	Nil	
		- Other :			
	6116.91.00.00	-- Of wool or fine animal hair	kg	Nil	
	6116.92.00.00	-- Of cotton	kg	Nil	
	6116.93.00.00	-- Of synthetic fibres	kg	Nil	
	6116.99.00.00	-- Of other textile materials	kg	Nil	
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			
	6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like :			
	6117.10.10.00	-- Of cotton	u	Nil	
	6117.10.90.00	-- Other	u	Nil	
	6117.80	- Other accessories :			
		-- Ties, bow ties and cravats :			
	6117.80.11.00	--- Of wool or fine animal hair	kg	Nil	
	6117.80.19.00	--- Other	kg	Nil	
	6117.80.20.00	-- Wrist bands, knee bands or ankle bands	kg	Nil	
	6117.80.90.00	-- Other	kg	Nil	
6117.90.00.00	- Parts	kg	Nil		

Chapter 62
Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
2. This Chapter does not cover :
 - (a) Worn clothing or other worn articles of heading 63.09; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 62.03 and 62.04 :
 - (a) The term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.All of the components of a “suit” must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.
If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women’s or girls’ suits, the skirt or divided skirt, the other garments being considered separately.
The term “suit” includes the following sets of garments, whether or not they fulfil all the above conditions :
 - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
 - (b) The term “ensemble” means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising :
 - one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 62.11.
4. For the purposes of heading 62.09 :
 - (a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;
 - (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
5. Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
6. For the purposes of heading 62.11, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :
 - (a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - (b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

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

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.
8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
62.01		Men’s or boys’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.			
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :			
	6201.11.00.00	-- Of wool or fine animal hair	u	Nil	
	6201.12.00.00	-- Of cotton	u	Nil	
	6201.13.00.00	-- Of man-made fibres	u	Nil	
	6201.19	-- Of other textile materials :			
	6201.19.10.00	--- Of silk	u	Nil	
	6201.19.20.00	--- Of ramie	u	Nil	
	6201.19.90.00	--- Other	u	Nil	
		- Other :			
	6201.91.00.00	-- Of wool or fine animal hair	u	Nil	
	6201.92.00.00	-- Of cotton	u	Nil	
	6201.93.00.00	-- Of man-made fibres	u	Nil	
	6201.99	-- Of other textile materials :			
	6201.99.10.00	--- Of silk	u	Nil	
	6201.99.20.00	--- Of ramie	u	Nil	
	6201.99.90.00	--- Other	u	Nil	
62.02		Women’s or girls’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.			
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :			
	6202.11.00.00	-- Of wool or fine animal hair	u	Nil	
	6202.12.00.00	-- Of cotton	u	Nil	
	6202.13.00.00	-- Of man-made fibres	u	Nil	
	6202.19	-- Of other textile materials :			
	6202.19.10.00	--- Of silk	u	Nil	
	6202.19.20.00	--- Of ramie	u	Nil	
	6202.19.90.00	--- Other	u	Nil	
		- Other :			
	6202.91.00.00	-- Of wool or fine animal hair	u	Nil	
	6202.92.00.00	-- Of cotton	u	Nil	
	6202.93.00.00	-- Of man-made fibres	u	Nil	
	6202.99	-- Of other textile materials :			
	6202.99.10.00	--- Of silk	u	Nil	
	6202.99.20.00	--- Of ramie	u	Nil	
	6202.99.90.00	--- Other	u	Nil	
62.03		Men’s or boys’ suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		- Suits :			
	6203.11.00.00	-- Of wool or fine animal hair	u	Nil	
	6203.12.00.00	-- Of synthetic fibres	u	Nil	
	6203.19	-- Of other textile materials :			
		--- Of cotton :			
	6203.19.11.00	---- Printed by traditional batik process	u	Nil	
	6203.19.19.00	---- Other	u	Nil	
		--- Of silk :			
	6203.19.21.00	---- Printed by traditional batik process	u	Nil	
	6203.19.29.00	---- Other	u	Nil	
	6203.19.90.00	--- Other	u	Nil	
		- Ensembles :			
	6203.22	-- Of cotton :			
	6203.22.10.00	--- Printed by traditional batik process	u	Nil	
	6203.22.90.00	--- Other	u	Nil	
	6203.23.00.00	-- Of synthetic fibres	u	Nil	
	6203.29	-- Of other textile materials :			
	6203.29.10.00	--- Of wool or fine animal hair	u	Nil	
	6203.29.90.00	--- Other	u	Nil	
		- Jackets and blazers :			
	6203.31.00.00	-- Of wool or fine animal hair	u	Nil	
	6203.32	-- Of cotton :			
	6203.32.10.00	--- Printed by traditional batik process	u	Nil	
	6203.32.90.00	--- Other	u	Nil	
	6203.33.00.00	-- Of synthetic fibres	u	Nil	
	6203.39.00.00	-- Of other textile materials	u	Nil	
		- Trousers, bib and brace overalls, breeches and shorts:			
	6203.41.00.00	-- Of wool or fine animal hair	u	Nil	
	6203.42	-- Of cotton :			
	6203.42.10.00	--- Bib and brace overalls	u	Nil	
	6203.42.90.00	--- Other	u	Nil	
	6203.43.00.00	-- Of synthetic fibres	u	Nil	
	6203.49	-- Of other textile materials :			
	6203.49.10.00	--- Of silk	u	Nil	
	6203.49.90.00	--- Other	u	Nil	
62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
		- Suits :			
	6204.11.00.00	-- Of wool or fine animal hair	u	Nil	
	6204.12	-- Of cotton :			
	6204.12.10.00	--- Printed by traditional batik process	u	Nil	
	6204.12.90.00	--- Other	u	Nil	
	6204.13.00.00	-- Of synthetic fibres	u	Nil	
	6204.19	-- Of other textile materials :			
		--- Of silk :			
	6204.19.11.00	---- Printed by traditional batik process	u	Nil	
	6204.19.19.00	---- Other	u	Nil	
	6204.19.90.00	--- Other	u	Nil	
		- Ensembles :			
	6204.21.00.00	-- Of wool or fine animal hair	u	Nil	
	6204.22	-- Of cotton :			
	6204.22.10.00	--- Printed by traditional batik process	u	Nil	
	6204.22.90.00	--- Other	u	Nil	
	6204.23.00.00	-- Of synthetic fibres	u	Nil	
	6204.29	-- Of other textile materials :			
	6204.29.10.00	--- Of silk	u	Nil	
	6204.29.90.00	--- Other	u	Nil	
		- Jackets and blazers :			
	6204.31.00.00	-- Of wool or fine animal hair	u	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	6204.32	-- Of cotton :			
	6204.32.10.00	--- Printed by traditional batik process	u	Nil	
	6204.32.90.00	--- Other	u	Nil	
	6204.33.00.00	-- Of synthetic fibres	u	Nil	
	6204.39	-- Of other textile materials :			
		--- Of silk :			
	6204.39.11.00	---- Printed by traditional batik process	u	Nil	
	6204.39.19.00	---- Other	u	Nil	
	6204.39.90.00	--- Other	u	Nil	
		- Dresses :			
	6204.41.00.00	-- Of wool or fine animal hair	u	Nil	
	6204.42	-- Of cotton :			
	6204.42.10.00	--- Printed by traditional batik process	u	Nil	
	6204.42.90.00	--- Other	u	Nil	
	6204.43.00.00	-- Of synthetic fibres	u	Nil	
	6204.44.00.00	-- Of artificial fibres	u	Nil	
	6204.49	-- Of other textile materials :			
	6204.49.10.00	--- Printed by traditional batik process	u	Nil	
	6204.49.90.00	--- Other	u	Nil	
		- Skirts and divided skirts :			
	6204.51.00.00	-- Of wool or fine animal hair	u	Nil	
	6204.52	-- Of cotton :			
	6204.52.10.00	--- Printed by traditional batik process	u	Nil	
	6204.52.90.00	--- Other	u	Nil	
	6204.53.00.00	-- Of synthetic fibres	u	Nil	
	6204.59	-- Of other textile materials :			
	6204.59.10.00	--- Printed by traditional batik process	u	Nil	
	6204.59.90.00	--- Other	u	Nil	
		- Trousers, bib and brace overalls, breeches and shorts :			
	6204.61.00.00	-- Of wool or fine animal hair	u	Nil	
	6204.62.00.00	-- Of cotton	u	Nil	
	6204.63.00.00	-- Of synthetic fibres	u	Nil	
	6204.69.00.00	-- Of other textile materials	u	Nil	
62.05		Men's or boys' shirts.			
	6205.20	- Of cotton :			
	6205.20.10.00	-- Printed by traditional batik process	u	Nil	
	6205.20.20.00	-- Barong Tagalog	u	Nil	
	6205.20.90.00	-- Other	u	Nil	
	6205.30	- Of man-made fibres :			
	6205.30.10.00	-- Barong Tagalog	u	Nil	
	6205.30.90.00	-- Other	u	Nil	
	6205.90	- Of other textile materials :			
	6205.90.10.00	-- Of wool or fine animal hair	u	Nil	
		-- Other :			
	6205.90.91.00	--- Printed by traditional batik process	u	Nil	
	6205.90.92.00	--- Barong Tagalog	u	Nil	
	6205.90.99.00	--- Other	u	Nil	
62.06		Women's or girls' blouses, shirts and shirt-blouses.			
	6206.10	- Of silk or silk waste :			
	6206.10.10.00	-- Printed by traditional batik process	u	Nil	
	6206.10.90.00	-- Other	u	Nil	
	6206.20.00.00	- Of wool or fine animal hair	u	Nil	
	6206.30	- Of cotton :			
	6206.30.10.00	-- Printed by traditional batik process	u	Nil	
	6206.30.90.00	-- Other	u	Nil	
	6206.40.00.00	- Of man-made fibres	u	Nil	
	6206.90.00.00	- Of other textile materials	u	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.			
		- Underpants and briefs :			
	6207.11.00.00	-- Of cotton	u	Nil	
	6207.19.00.00	-- Of other textile materials	u	Nil	
		- Nightshirts and pyjamas :			
	6207.21	-- Of cotton :			
	6207.21.10.00	--- Printed by traditional batik process	u	Nil	
	6207.21.90.00	--- Other	u	Nil	
	6207.22.00.00	-- Of man-made fibres	u	Nil	
	6207.29	-- Of other textile materials :			
	6207.29.10.00	--- Of silk	u	Nil	
	6207.29.90.00	--- Other	u	Nil	
		- Other :			
	6207.91.00.00	-- Of cotton	u	Nil	
	6207.99	-- Of other textile materials :			
6207.99.10.00	--- Of man-made fibres	u	Nil		
6207.99.90.00	--- Other	u	Nil		
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.			
		- Slips and petticoats :			
	6208.11.00.00	-- Of man-made fibres	u	Nil	
	6208.19.00.00	-- Of other textile materials	u	Nil	
		- Nightdresses and pyjamas :			
	6208.21	-- Of cotton :			
	6208.21.10.00	--- Printed by traditional batik process	u	Nil	
	6208.21.90.00	--- Other	u	Nil	
	6208.22.00.00	-- Of man-made fibres	u	Nil	
	6208.29	-- Of other textile materials :			
	6208.29.10.00	--- Printed by traditional batik process	u	Nil	
	6208.29.90.00	--- Other	u	Nil	
		- Other :			
	6208.91	-- Of cotton :			
	6208.91.10.00	--- Printed by traditional batik process	kg	Nil	
	6208.91.90.00	--- Other	kg	Nil	
	6208.92	-- Of man-made fibres :			
	6208.92.10.00	--- Printed by traditional batik process	kg	Nil	
	6208.92.90.00	--- Other	kg	Nil	
	6208.99	-- Of other textile materials :			
	6208.99.10.00	--- Of wool or fine animal hair	kg	Nil	
6208.99.90.00	--- Other	kg	Nil		
62.09		Babies' garments and clothing accessories.			
	6209.20	- Of cotton :			
	6209.20.30.00	-- T-shirts, shirts, pyjamas and similar articles	kg	Nil	
	6209.20.40.00	-- Suits, pants and similar articles	kg	Nil	
	6209.20.90.00	-- Other	kg	Nil	
	6209.30	- Of synthetic fibres :			
	6209.30.10.00	-- Suits, pants and similar articles	kg	Nil	
	6209.30.30.00	-- T-shirts, shirts, pyjamas and similar articles	kg	Nil	
	6209.30.40.00	-- Clothing accessories	kg	Nil	
	6209.30.90.00	-- Other	kg	Nil	
6209.90.00.00	- Of other textile materials	kg	Nil		
62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.			
	6210.10	- Of fabrics of heading 56.02 or 56.03 : -- Protective work garments :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
62.11	6210.10.11.00	- - - Garments used for protection from chemical substances, radiation or fire	kg	Nil		
	6210.10.19.00	- - - Other	kg	Nil		
	6210.10.90.00	- - Other	kg	Nil		
	6210.20	- Other garments, of the type described in subheadings 6201.11 to 6201.19 :				
	6210.20.20.00	- - Garments used for protection from fire	u	Nil		
	6210.20.30.00	- - Garments used for protection from chemical substances or radiation	u	Nil		
	6210.20.40.00	- - Other protective work garments	u	Nil		
	6210.20.90.00	- - Other	u	Nil		
	6210.30	- Other garments, of the type described in subheadings 6202.11 to 6202.19 :				
	6210.30.20.00	- - Garments used for protection from fire	u	Nil		
	6210.30.30.00	- - Garments used for protection from chemical substances or radiation	u	Nil		
	6210.30.40.00	- - Other protective work garments	u	Nil		
	6210.30.90.00	- - Other	u	Nil		
	6210.40	- Other men's or boys' garments :				
	6210.40.10.00	- - Garments used for protection from fire	u	Nil		
	6210.40.20.00	- - Garments used for protection from chemical substances or radiation	u	Nil		
	6210.40.90.00	- - Other	u	Nil		
	6210.50	- Other women's or girls' garments :				
	6210.50.10.00	- - Garments used for protection from fire	u	Nil		
	6210.50.20.00	- - Garments used for protection from chemical substances or radiation	u	Nil		
	6210.50.90.00	- - Other	u	Nil		
			Track suits, ski suits and swimwear; other garments.			
			- Swimwear :			
		6211.11.00.00	- - Men's or boys'	u	Nil	
		6211.12.00.00	- - Women's or girls'	u	Nil	
		6211.20.00.00	- Ski suits	u	Nil	
			- Other garments, men's or boys' :			
		6211.32	- - Of cotton :			
		6211.32.10.00	- - - Garments for fencing or wrestling	kg	Nil	
		6211.32.20.00	- - - Pilgrimage robes (<i>Ehram</i>)	kg	Nil	
		6211.32.90.00	- - - Other	kg	Nil	
		6211.33	- - Of man-made fibres :			
		6211.33.10.00	- - - Garments for fencing or wrestling	kg	Nil	
		6211.33.20.00	- - - Garments used for protection from fire	kg	Nil	
		6211.33.30.00	- - - Garments used for protection from chemical substances or radiation	kg	Nil	
		6211.33.90.00	- - - Other	kg	Nil	
		6211.39	- - Of other textile materials :			
		6211.39.10.00	- - - Garments for fencing or wrestling	kg	Nil	
		6211.39.20.00	- - - Garments used for protection from fire	kg	Nil	
		6211.39.30.00	- - - Garments used for protection from chemical substances or radiation	kg	Nil	
		6211.39.90.00	- - - Other	kg	Nil	
			- Other garments, women's or girls' :			
		6211.42	- - Of cotton :			
		6211.42.10.00	- - - Garments for fencing or wrestling	kg	Nil	
	6211.42.20.00	- - - Prayer cloaks	kg	Nil		
	6211.42.90.00	- - - Other	kg	Nil		
	6211.43	- - Of man-made fibres :				
	6211.43.10.00	- - - Surgical gowns	kg	Nil		
	6211.43.20.00	- - - Prayer cloaks	kg	Nil		
	6211.43.30.00	- - - Anti-explosive protective suits	kg	Nil		
	6211.43.40.00	- - - Garments for fencing or wrestling	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
62.12	6211.43.50.00	--- Garments used for protection from chemical substances, radiation or fire	kg	Nil	
	6211.43.60.00	--- Flyers' coveralls	kg	Nil	
	6211.43.90.00	--- Other	kg	Nil	
	6211.49	-- Of other textile materials :			
	6211.49.10.00	--- Garments for fencing or wrestling	kg	Nil	
	6211.49.20.00	--- Garments used for protection from chemical substances, radiation or fire	kg	Nil	
		--- Prayer cloaks :			
	6211.49.31.00	---- Of wool or of fine animal hair	kg	Nil	
	6211.49.39.00	---- Other	kg	Nil	
	6211.49.40.00	--- Other, of wool or fine animal hair	kg	Nil	
	6211.49.90.00	--- Other	kg	Nil	
		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.			
	6212.10	- Brassieres :			
		-- Of cotton :			
	6212.10.11.00	--- Mastectomy bra (post breast surgery bra)	kg	Nil	
	6212.10.19.00	--- Other	kg	Nil	
		-- Of other textile materials :			
	6212.10.91.00	--- Mastectomy bra (post breast surgery bra)	kg	Nil	
	6212.10.99.00	--- Other	kg	Nil	
	6212.20	- Girdles and panty-girdles :			
	6212.20.10.00	-- Of cotton	kg	Nil	
	6212.20.90.00	-- Of other textile materials	kg	Nil	
	6212.30	- Corselettes :			
	6212.30.10.00	-- Of cotton	kg	Nil	
	6212.30.90.00	-- Of other textile materials	kg	Nil	
	6212.90	- Other :			
		-- Of cotton :			
6212.90.11.00	--- Compression garments of a kind used for the treatment of scar tissue and skin grafts	kg	Nil		
6212.90.12.00	--- Athletic supporters	kg	Nil		
6212.90.19.00	--- Other	kg	Nil		
	-- Of other textile materials :				
6212.90.91.00	--- Compression garment of a kind used for the treatment of scar tissue and skin grafts	kg	Nil		
6212.90.92.00	--- Athletic supporters	kg	Nil		
6212.90.99.00	--- Other	kg	Nil		
62.13		Handkerchiefs.			
6213.20	- Of cotton :				
6213.20.10.00	-- Printed by the traditional batik process	kg	Nil		
6213.20.90.00	-- Other	kg	Nil		
6213.90	- Of other textile materials :				
	-- Of silk or silk waste :				
6213.90.11.00	--- Printed by the traditional batik process	kg	Nil		
6213.90.19.00	--- Other	kg	Nil		
	-- Other :				
6213.90.91.00	--- Printed by the traditional batik process	kg	Nil		
6213.90.99.00	--- Other	kg	Nil		
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.			
6214.10	- Of silk or silk waste :				
6214.10.10.00	-- Printed by the traditional batik process	u	Nil		
6214.10.90.00	-- Other	u	Nil		
6214.20.00.00	- Of wool or fine animal hair	u	Nil		
6214.30	- Of synthetic fibres :				
6214.30.10.00	-- Printed by the traditional batik process	u	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
62.15	6214.30.90.00	-- Other	u	Nil		
	6214.40	- Of artificial fibres :				
	6214.40.10.00	-- Printed by the traditional batik process	u	Nil		
	6214.40.90.00	-- Other	u	Nil		
	6214.90	- Of other textile materials :				
	6214.90.10.00	-- Printed by the traditional batik process	u	Nil		
	6214.90.90.00	-- Other	u	Nil		
		Ties, bow ties and cravats.				
	6215.10	- Of silk or silk waste :				
	6215.10.10.00	-- Printed by the traditional batik process	kg	Nil		
6215.10.90.00	-- Other	kg	Nil			
6215.20	- Of man-made fibres :					
6215.20.10.00	-- Printed by the traditional batik process	kg	Nil			
6215.20.90.00	-- Other	kg	Nil			
6215.90	- Of other textile materials :					
6215.90.10.00	-- Printed by the traditional batik process	kg	Nil			
6215.90.90.00	-- Other	kg	Nil			
62.16		Gloves, mittens and mitts.				
	6216.00.10.00	- Protective work gloves, mittens and mitts	kg	Nil		
		- Other :				
	6216.00.91.00	-- Of wool or fine animal hair	kg	Nil		
	6216.00.92.00	-- Of cotton	kg	Nil		
6216.00.99.00	-- Other	kg	Nil			
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.				
	6217.10	- Accessories :				
	6217.10.10.00	-- Judo belts	kg	Nil		
	6217.10.90.00	-- Other	kg	Nil		
	6217.90.00.00	- Parts	kg	Nil		

Chapter 63

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

Notes.

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

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

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

Subheading Note.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
63.01	SUB-CHAPTER I OTHER MADE UP TEXTILE ARTICLES					
	Blankets and travelling rugs.					
		6301.10.00.00	- Electric blankets	u	5%	
		6301.20.00.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	kg	5%	
		6301.30	- Blankets (other than electric blankets) and travelling rugs, of cotton :			
		6301.30.10.00	- - Printed by traditional batik process	kg	5%	
		6301.30.90.00	- - Other	kg	5%	
		6301.40	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres :			
		6301.40.10.00	- - Of nonwoven fabrics	kg	5%	
		6301.40.90.00	- - Other	kg	5%	
		6301.90	- Other blankets and travelling rugs :			
		6301.90.10.00	- - Of nonwoven fabrics	kg	5%	
		6301.90.90.00	- - Other	kg	5%	
	63.02	Bed linen, table linen, toilet linen and kitchen linen.				
		6302.10.00.00	- Bed linen, knitted or crocheted	kg	5%	
			- Other bed linen, printed :			
		6302.21.00.00	- - Of cotton	kg	5%	
		6302.22	- - Of man-made fibres :			
		6302.22.10.00	- - - Of nonwoven fabrics	kg	5%	
		6302.22.90.00	- - - Other	kg	5%	
		6302.29.00.00	- - Of other textile materials	kg	5%	
			- Other bed linen :			
		6302.31.00.00	- - Of cotton	kg	5%	
		6302.32	- - Of man-made fibres :			
	6302.32.10.00	- - - Of nonwoven fabrics	kg	5%		
	6302.32.90.00	- - - Other	kg	5%		
	6302.39.00.00	- - Of other textile materials	kg	5%		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	6302.40.00.00	- Table linen, knitted or crocheted	kg	5%	
		- Other table linen :			
	6302.51	-- Of cotton :			
	6302.51.10.00	--- Printed by traditional batik process	kg	5%	
	6302.51.90.00	--- Other	kg	5%	
	6302.53.00.00	-- Of man-made fibres	kg	5%	
	6302.59	-- Of other textile materials :			
	6302.59.10.00	--- Of flax	kg	5%	
	6302.59.90.00	--- Other	kg	5%	
	6302.60.00.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	kg	5%	
		- Other :			
	6302.91.00.00	-- Of cotton	kg	5%	
	6302.93.00.00	-- Of man-made fibres	kg	5%	
	6302.99	-- Of other textile materials :			
	6302.99.10.00	--- Of flax	kg	5%	
	6302.99.90.00	--- Other	kg	5%	
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.			
		- Knitted or crocheted :			
	6303.12.00.00	-- Of synthetic fibres	kg	5%	
	6303.19	-- Of other textile materials :			
	6303.19.10.00	--- Of cotton	kg	5%	
	6303.19.90.00	--- Other	kg	5%	
		- Other :			
	6303.91.00.00	-- Of cotton	kg	5%	
	6303.92.00.00	-- Of synthetic fibres	kg	5%	
	6303.99.00.00	-- Of other textile materials	kg	5%	
63.04		Other furnishing articles, excluding those of heading 94.04.			
		- Bedspreads :			
	6304.11.00.00	-- Knitted or crocheted	kg	5%	
	6304.19	-- Other :			
	6304.19.10.00	--- Of cotton	kg	5%	
	6304.19.20.00	--- Other, nonwoven	kg	5%	
	6304.19.90.00	--- Other	kg	5%	
	6304.20.00.00	- Bed nets specified in Subheading Note 1 to this Chapter	kg	5%	
		- Other :			
	6304.91	-- Knitted or crocheted :			
	6304.91.10.00	--- Mosquito nets	kg	Nil	
	6304.91.90.00	--- Other	kg	5%	
	6304.92.00.00	-- Not knitted or crocheted, of cotton	kg	5%	
	6304.93.00.00	-- Not knitted or crocheted, of synthetic fibres	kg	5%	
	6304.99.00.00	-- Not knitted or crocheted, of other textile materials	kg	5%	
63.05		Sacks and bags, of a kind used for the packing of goods.			
	6305.10	- Of jute or of other textile bast fibres of heading 53.03 :			
		-- New :			
	6305.10.11.00	--- Of jute	kg	Nil	
	6305.10.19.00	--- Other	kg	Nil	
		-- Used :			
	6305.10.21.00	--- Of jute	kg	Nil	
	6305.10.29.00	--- Other	kg	Nil	
	6305.20.00.00	- Of cotton	kg	Nil	
		- Of man-made textile materials :			
	6305.32	-- Flexible intermediate bulk containers :			
	6305.32.10.00	--- Nonwoven	kg	Nil	
	6305.32.20.00	--- Knitted or crocheted	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
63.06	6305.32.90.00	--- Other	kg	Nil		
	6305.33	-- Other, of polyethylene or polypropylene strip or the like :				
	6305.33.10.00	--- Knitted or crocheted	kg	Nil		
	6305.33.20.00	--- Of woven fabrics of strip or the like	kg	Nil		
	6305.33.90.00	--- Other	kg	Nil		
	6305.39	-- Other :				
	6305.39.10.00	--- Nonwoven	kg	Nil		
	6305.39.20.00	--- Knitted or crocheted	kg	Nil		
	6305.39.90.00	--- Other	kg	Nil		
	6305.90	- Of other textile materials :				
	6305.90.10.00	-- Of hemp of heading 53.05	kg	Nil		
	6305.90.20.00	-- Of coconut (coir) of heading 53.05	kg	Nil		
	6305.90.90.00	-- Other	kg	Nil		
		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.				
		- Tarpaulins, awnings and sunblinds :				
	6306.12.00.00	-- Of synthetic fibres	kg	Nil		
	6306.19	-- Of other textile materials :				
	6306.19.10.00	--- Of vegetable textile fibres of heading 53.05	kg	5%		
	6306.19.20.00	--- Of cotton	kg	5%		
6306.19.90.00	--- Other	kg	5%			
	- Tents :					
6306.22.00.00	-- Of synthetic fibres	kg	Nil			
6306.29	-- Of other textile materials :					
6306.29.10.00	--- Of cotton	kg	5%			
6306.29.90.00	--- Other	kg	5%			
6306.30.00.00	- Sails	kg	Nil			
6306.40	- Pneumatic mattresses :					
6306.40.10.00	-- Of cotton	kg	5%			
6306.40.90.00	-- Other	kg	5%			
6306.90	- Other :					
6306.90.10.00	-- Of nonwoven	kg	5%			
	-- Other :					
6306.90.91.00	--- Of cotton	kg	5%			
6306.90.99.00	--- Other	kg	5%			
63.07		Other made up articles, including dress patterns.				
	6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths :				
	6307.10.10.00	-- Nonwoven other than felt	kg	Nil		
	6307.10.20.00	-- Of felt	kg	5%		
	6307.10.90.00	-- Other	kg	5%		
	6307.20.00.00	- Life-jackets and life-belts	kg	Nil		
	6307.90	- Other :				
	6307.90.30.00	-- Umbrella covers in pre-cut triangular form	kg	Nil		
	6307.90.40.00	-- Surgical masks	kg	Nil		
		-- Safety harnesses :				
	6307.90.61.00	--- Suitable for industrial use	kg	Nil		
	6307.90.69.00	--- Other	kg	Nil		
	6307.90.70.00	-- Fans and handscreens	kg	Nil		
6307.90.80.00	-- Laces for shoes, boots, corsets and the like	kg	Nil			
6307.90.90.00	-- Other	kg	Nil			
	SUB-CHAPTER II SETS					

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
63.08	6308.00.00.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	kg	Nil	
		SUB-CHAPTER III WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS			
63.09	6309.00.00.00	Worn clothing and other worn articles.	kg	Nil	
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.			
	6310.10	- Sorted :			
	6310.10.10.00	- - Used or new rags	kg	5%	
	6310.10.90.00	- - Other	kg	Nil	
	6310.90	- Other :			
	6310.90.10.00	- - Used or new rags	kg	5%	
	6310.90.90.00	- - Other	kg	Nil	

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

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes.

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

Subheading Note.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.			
	6401.10.00.00	- Footwear incorporating a protective metal toe-cap - Other footwear :	2u	5%	
	6401.92.00.00	- - Covering the ankle but not covering the knee	2u	5%	
	6401.99	- - Other :			
	6401.99.10.00 6401.99.90.00	- - - Covering the knee - - - Other	2u 2u	5% 5%	
64.02		Other footwear with outer soles and uppers of rubber or plastics. - Sports footwear :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
64.03	6402.12.00.00	- - Ski-boots, cross-country ski footwear and snowboard boots	2u	5%		
	6402.19	- - Other :				
	6402.19.10.00	- - - Wrestling footwear	2u	5%		
	6402.19.90.00	- - - Other	2u	5%		
	6402.20.00.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	2u	5%		
		- Other footwear :				
	6402.91	- - Covering the ankle :				
	6402.91.10.00	- - - Diving boots	2u	5%		
		- - - Other :				
	6402.91.91.00	- - - - Incorporating a protective metal toe-cap	2u	5%		
	6402.91.99.00	- - - - Other	2u	5%		
	6402.99	- - Other :				
	6402.99.10.00	- - - Incorporating a protective metal toe-cap	2u	5%		
	6402.99.90.00	- - - Other	2u	5%		
		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.				
		- Sports footwear :				
	6403.12.00.00	- - Ski-boots, cross-country ski footwear and snowboard boots	2u	5%		
	6403.19	- - Other :				
	6403.19.10.00	- - - Fitted with spikes, cleats or the like	2u	5%		
	6403.19.20.00	- - - Riding boots; bowling shoes	2u	5%		
	6403.19.30.00	- - - Footwear for wrestling, weight-lifting or gymnastics	2u	5%		
	6403.19.90.00	- - - Other	2u	5%		
	6403.20.00.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	2u	5%		
	6403.40.00.00	- Other footwear, incorporating a protective metal toe-cap	2u	5%		
		- Other footwear with outer soles of leather:				
	6403.51.00.00	- - Covering the ankle	2u	5%		
6403.59	- - Other :					
6403.59.10.00	- - - Bowling shoes	2u	5%			
6403.59.90.00	- - - Other	2u	5%			
	- Other footwear :					
6403.91	- - Covering the ankle :					
6403.91.10.00	- - - Footwear made on a base or platform of wood, not having an inner sole or protective metal toe cap	2u	5%			
6403.91.20.00	- - - Riding boots	2u	5%			
6403.91.90.00	- - - Other	2u	5%			
6403.99	- - Other :					
6403.99.10.00	- - - Footwear made on a base or platform of wood, not having an inner sole or protective metal toe cap	2u	5%			
6403.99.20.00	- - - Bowling shoes	2u	5%			
6403.99.90.00	- - - Other	2u	5%			
64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.				
		- Footwear with outer soles of rubber or plastics:				
6404.11		- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like :				
6404.11.10.00		- - - Fitted with spikes, cleats or the like	2u	5%		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	6404.11.20.00	- - - Footwear for wrestling, weight-lifting or gymnastics	2u	5%	
	6404.11.90.00	- - - Other	2u	5%	
	6404.19.00.00	- - Other	2u	5%	
	6404.20.00.00	- Footwear with outer soles of leather or composition leather	2u	5%	
64.05		Other footwear.			
	6405.10.00.00	- With uppers of leather or composition leather	2u	5%	
	6405.20.00.00	- With uppers of textile materials	2u	5%	
	6405.90.00.00	- Other	2u	5%	
64.06		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.			
	6406.10	- Uppers and parts thereof, other than stiffeners :			
	6406.10.10.00	- - Metal toe-caps	kg	Nil	
	6406.10.90.00	- - Other	kg	5%	
	6406.20	- Outer soles and heels, of rubber or plastics:			
	6406.20.10.00	- - Of rubber	kg	5%	
	6406.20.20.00	- - Of plastics	kg	5%	
	6406.90	- Other:			
	6406.90.10.00	- - Of wood	kg	5%	
		- - Of metal :			
	6406.90.21.00	- - - Of iron or steel	kg	Nil	
	6406.90.22.00	- - - Of copper	kg	Nil	
	6406.90.23.00	- - - Of aluminium	kg	Nil	
	6406.90.29.00	- - - Other	kg	Nil	
		- - Of rubber or plastics :			
	6406.90.31.00	- - - In-soles	kg	5%	
	6406.90.32.00	- - - Complete soles	kg	5%	
	6406.90.33.00	- - - Other, of plastics	kg	5%	
	6406.90.39.00	- - - Other	kg	5%	
		- - Other :			
	6406.90.91.00	- - - Gaiters, leggings and similar articles and parts thereof	kg	5%	
	6406.90.99.00	- - - Other	kg	5%	

Chapter 65
Headgear and parts thereof

Notes.

1. This Chapter does not cover :
 - (a) Worn headgear of heading 63.09;
 - (b) Asbestos headgear (heading 68.12); or
 - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
65.01	6501.00.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	kg	Nil	10%
65.02	6502.00.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	kg	Nil	10%
65.04	6504.00.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	kg	Nil	10%
65.05		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.			
	6505.00.10.00	- Headgear of a kind used for religious purposes	kg	Nil	10%
	6505.00.20.00	- Hair-nets	kg	Nil	10%
	6505.00.90.00	- Other	kg	Nil	10%
65.06		Other headgear, whether or not lined or trimmed.			
	6506.10	- Safety headgear :			
	6506.10.10.00	-- Helmets for motorcyclists	u	Nil	10%
	6506.10.20.00	-- Industrial safety helmets and firefighters' helmets, excluding steel helmets	u	Nil	10%
	6506.10.30.00	-- Steel helmets	u	Nil	10%
	6506.10.40.00	-- Water-polo headgear	u	Nil	10%
	6506.10.90	-- Other			
	6506.10.90.10	--- Helmet for cyclists	u	Nil	
	6506.10.90.90	--- Other	u	Nil	10%
	6506.91.00.00	- Other :			
	6506.91.00.00	-- Of rubber or of plastics	kg	Nil	10%
	6506.99	-- Of other materials :			
	6506.99.10.00	--- Of furskin	kg	Nil	10%
	6506.99.90.00	--- Other	kg	Nil	10%
65.07	6507.00.00.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	kg	Nil	10%

Chapter 66

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

Notes.

1. This Chapter does not cover :
 - (a) Measure walking-sticks or the like (heading 90.17);
 - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
 - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).			
	6601.10.00.00	- Garden or similar umbrellas	u	Nil	
		- Other :			
	6601.91.00.00	- - Having a telescopic shaft	u	Nil	
	6601.99.00.00	- - Other	u	Nil	
66.02	6602.00.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	u	Nil	
66.03		Parts, trimmings and accessories of articles of heading 66.01 or 66.02.			
	6603.20.00.00	- Umbrella frames, including frames mounted on shafts (sticks)	kg	Nil	
	6603.90	- Other :			
	6603.90.10.00	- - For articles of heading 66.01	kg	Nil	
	6603.90.20.00	- - For articles of heading 66.02	kg	Nil	

Chapter 67
Prepared feathers and down and articles made of feathers or of down;
artificial flowers; articles of human hair

Notes.

1. This Chapter does not cover :
 - (a) Straining cloth of human hair (heading 59.11);
 - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - (c) Footwear (Chapter 64);
 - (d) Headgear or hair-nets (Chapter 65);
 - (e) Toys, sports requisites or carnival articles (Chapter 95); or
 - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading 67.01 does not cover :
 - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
 - (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
 - (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.
3. Heading 67.02 does not cover :
 - (a) Articles of glass (Chapter 70); or
 - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
67.01	6701.00.00.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	kg	Nil	
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.			
	6702.10.00.00	- Of plastics	kg	Nil	
	6702.90	- Of other materials :			
	6702.90.10.00	- - Of paper	kg	Nil	
	6702.90.20.00	- - Of textile materials	kg	Nil	
	6702.90.90.00	- - Other	kg	Nil	
67.03	6703.00.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	kg	Nil	
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.			
		- Of synthetic textile materials :			
	6704.11.00.00	- - Complete wigs	kg	Nil	
	6704.19.00.00	- - Other	kg	Nil	
	6704.20.00.00	- Of human hair	kg	Nil	
	6704.90.00.00	- Of other materials	kg	Nil	

SECTION XIII

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

Chapter 68

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

Notes.

1. This Chapter does not cover :
 - (a) Goods of Chapter 25;
 - (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
 - (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, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
68.01	6801.00.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	kg	Nil	
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).			
	6802.10.00.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	kg	Nil	
	6802.21.00.00	- - Marble, travertine and alabaster	kg	Nil	
	6802.23.00.00	- - Granite	kg	Nil	
	6802.29	- - Other stone :			
	6802.29.10.00	- - - Other calcareous stone	kg	Nil	
	6802.29.90.00	- - - Other	kg	Nil	
		- Other :			
	6802.91	- - Marble, travertine and alabaster :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	6802.91.10.00	- - - Marble	kg	Nil	
	6802.91.90.00	- - - Other	kg	Nil	
	6802.92.00.00	- - Other calcareous stone	kg	Nil	
	6802.93	- - Granite :			
	6802.93.10.00	- - - Polished slabs	kg	Nil	
	6802.93.90.00	- - - Other	kg	Nil	
	6802.99.00.00	- - Other stone	kg	Nil	
68.03	6803.00.00.00	Worked slate and articles of slate or of agglomerated slate.	kg	Nil	
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.			
	6804.10.00.00	- Millstones and grindstones for milling, grinding or pulping - Other millstones, grindstones, grinding wheels and the like :	kg	Nil	
	6804.21.00.00	- - Of agglomerated synthetic or natural diamond	kg	Nil	
	6804.22.00.00	- - Of other agglomerated abrasives or of ceramics	kg	Nil	
	6804.23.00.00	- - Of natural stone	kg	Nil	
	6804.30.00.00	- Hand sharpening or polishing stones	kg	Nil	
68.05		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.			
	6805.10.00.00	- On a base of woven textile fabric only	kg	Nil	
	6805.20.00.00	- On a base of paper or paperboard only	kg	Nil	
	6805.30.00.00	- On a base of other materials	kg	Nil	
68.06		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.			
	6806.10.00.00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	kg	Nil	
	6806.20.00.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg	Nil	
	6806.90.00.00	- Other	kg	Nil	
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).			
	6807.10.00.00	- In rolls	kg	Nil	
	6807.90	- Other :			
	6807.90.10.00	- - Tiles	kg	Nil	
	6807.90.90.00	- - Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
68.08		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.			
	6808.00.20.00	- Roofing tiles	kg	Nil	
	6808.00.30.00 6808.00.90.00	- Panels, boards, blocks and similar articles - Other	kg kg	Nil Nil	
68.09		Articles of plaster or of compositions based on plaster.			
	6809.11.00.00	- Boards, sheets, panels, tiles and similar articles, not ornamented : -- Faced or reinforced with paper or paperboard only	kg	Nil	
	6809.19	-- Other :			
	6809.19.10.00	--- Tiles	kg	Nil	
	6809.19.90.00	--- Other	kg	Nil	
	6809.90	- Other articles :			
	6809.90.10.00 6809.90.90.00	-- Dental moulds of plaster -- Other	kg kg	Nil Nil	
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.			
	6810.11.00.00	- Tiles, flagstones, bricks and similar articles : -- Building blocks and bricks	kg	Nil	
	6810.19	-- Other :			
	6810.19.10.00	--- Tiles	kg	Nil	
	6810.19.90.00	--- Other	kg	Nil	
	6810.91.00.00	- Other articles : -- Prefabricated structural components for building or civil engineering	kg	Nil	
6810.99.00.00	-- Other	kg	Nil		
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.			
	6811.40	- Containing asbestos :			
	6811.40.10.00	-- Corrugated sheets	kg	Nil	
		-- Other sheets, panels, tiles and similar articles :			
	6811.40.21.00	--- Floor or wall tiles containing plastics	kg	Nil	
	6811.40.22.00	--- For roofing, facing or partitioning	kg	Nil	
	6811.40.29.00	--- Other	kg	Nil	
	6811.40.30.00	-- Tubes or pipes	kg	Nil	
	6811.40.40.00	-- Tube or pipe fittings	kg	Nil	
	6811.40.50.00	-- Other articles, of a kind used for building construction	kg	Nil	
	6811.40.90.00	-- Other	kg	Nil	
		- Not containing asbestos :			
	6811.81.00.00	-- Corrugated sheets	kg	Nil	
	6811.82	-- Other sheets, panels, tiles and similar articles :			
	6811.82.10.00	--- Floor or wall tiles containing plastics	kg	Nil	
	6811.82.20.00	--- For roofing, facing or partitioning	kg	Nil	
	6811.82.90.00	--- Other	kg	Nil	
6811.89	- Other articles :				
6811.89.10.00	--- Tubes or pipes	kg	Nil		
6811.89.20.00	--- Tube or pipe fittings	kg	Nil		
6811.89.30.00	--- Other articles, of a kind used for building construction	kg	Nil		
6811.89.90.00	--- Other	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
68.12		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.			
	6812.80	- Of crocidolite :			
	6812.80.20.00	- - Clothing	kg	Nil	
	6812.80.30.00	- - Paper, millboard and felt	kg	Nil	
	6812.80.40.00	- - Floor or wall tiles	kg	Nil	
	6812.80.50.00	- - Clothing accessories, footwear and headgear; fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics	kg	Nil	
	6812.80.90.00	- - Other - Other :	kg	Nil	
	6812.91	- - Clothing, clothing accessories, footwear and headgear :			
	6812.91.10.00	- - - Clothing	kg	Nil	
	6812.91.90.00	- - - Other	kg	Nil	
	6812.92.00.00	- - Paper, millboard and felt	kg	Nil	
	6812.93.00.00	- - Compressed asbestos fibre jointing, in sheets or rolls	kg	Nil	
	6812.99	- - Other :			
		- - - Fabricated asbestos fibres (other than of crocidolite); mixtures with a basis of asbestos (other than of crocidolite) or with a basis of asbestos (other than of crocidolite) and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics :			
	6812.99.11.00	- - - - Mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate of a kind used for the manufacture of goods of heading 68.13	kg	Nil	
	6812.99.19.00	- - - - Other	kg	Nil	
6812.99.20.00	- - - Floor or wall tiles	kg	Nil		
6812.99.90.00	- - - Other	kg	Nil		
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.			
	6813.20	- Containing asbestos :			
	6813.20.10.00	- - Brake linings and pads	kg	Nil	
	6813.20.90.00	- - Other	kg	Nil	
		- Not containing asbestos :			
6813.81.00.00	- - Brake linings and pads	kg	Nil		
6813.89.00.00	- - Other	kg	Nil		
68.14		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.			
	6814.10.00.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
68.15	6814.90.00.00	- Other	kg	Nil	
		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.			
	6815.10	- Non-electrical articles of graphite or other carbon :			
	6815.10.10.00	- - Yarn or thread	kg	Nil	
	6815.10.20.00	- - Bricks, paving slabs, floor tiles and similar articles	kg	Nil	
		- - Other :			
	6815.10.91.00	- - - Carbon fibres	kg	Nil	
	6815.10.99.00	- - - Other	kg	Nil	
	6815.20.00.00	- Articles of peat	kg	Nil	
		- Other articles :			
	6815.91.00.00	- - Containing magnesite, dolomite or chromite	kg	Nil	
6815.99.00.00	- - Other	kg	Nil		

Chapter 69
Ceramic products

Notes.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		SUB-CHAPTER I GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS			
69.01	6901.00.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	kg	Nil	
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.			
	6902.10.00.00	- Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	kg	Nil	
	6902.20.00.00	- Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	kg	Nil	
	6902.90.00.00	- Other	kg	Nil	
69.03		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.			
	6903.10.00.00	- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	kg	Nil	
	6903.20.00.00	- Containing by weight more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	kg	Nil	
	6903.90.00.00	- Other	kg	Nil	
		SUB-CHAPTER II OTHER CERAMIC PRODUCTS			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
69.04	6904.10.00.00	Ceramic building bricks, flooring blocks, support or filler tiles and the like. - Building bricks	1000u	Nil	
	6904.90.00.00	- Other	kg	Nil	
69.05	6905.10.00.00	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods. - Roofing tiles	kg	Nil	
	6905.90.00.00	- Other	kg	Nil	
69.06	6906.00.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	kg	Nil	
69.07	6907.21	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics. - Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 : -- Of a water absorption coefficient by weight not exceeding 0.5 % :			
	6907.21.10.00	--- Lining tiles of a kind used for grinding mills, unglazed --- Other, having a largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm :	m ²	Nil	
	6907.21.21.00	---- Paving, hearth or wall tiles, unglazed	m ²	Nil	
	6907.21.22.00	---- Other, unglazed	m ²	Nil	
	6907.21.23.00	---- Paving, hearth or wall tiles, glazed	m ²	Nil	
	6907.21.24.00	---- Other, glazed --- Other :	m ²	Nil	
	6907.21.91.00	---- Paving, hearth or wall tiles, unglazed	m ²	Nil	
	6907.21.92.00	---- Other, unglazed	m ²	Nil	
	6907.21.93.00	---- Paving, hearth or wall tiles, glazed	m ²	Nil	
	6907.21.94.00	---- Other, glazed	m ²	Nil	
	6907.22	-- Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 % : --- Having a largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm :			
	6907.22.11.00	---- Paving, hearth or wall tiles, unglazed	m ²	Nil	
	6907.22.12.00	---- Other, unglazed	m ²	Nil	
	6907.22.13.00	---- Paving, hearth or wall tiles, glazed	m ²	Nil	
	6907.22.14.00	---- Other, glazed --- Other :	m ²	Nil	
	6907.22.91.00	---- Paving, hearth or wall tiles, unglazed	m ²	Nil	
	6907.22.92.00	---- Other, unglazed	m ²	Nil	
	6907.22.93.00	---- Paving, hearth or wall tiles, glazed	m ²	Nil	
	6907.22.94.00	---- Other, glazed	m ²	Nil	
	6907.23	-- Of a water absorption coefficient by weight exceeding 10 % : --- Having a largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm :			
	6907.23.11.00	---- Paving, hearth or wall tiles, unglazed	m ²	Nil	
	6907.23.12.00	---- Other, unglazed	m ²	Nil	
	6907.23.13.00	---- Paving, hearth or wall tiles, glazed	m ²	Nil	
6907.23.14.00	---- Other, glazed --- Other :	m ²	Nil		
6907.23.91.00	---- Paving, hearth or wall tiles, unglazed	m ²	Nil		
6907.23.92.00	---- Other, unglazed	m ²	Nil		
6907.23.93.00	---- Paving, hearth or wall tiles, glazed	m ²	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	6907.23.94.00 6907.30	- - - - Other, glazed - Mosaic cubes and the like, other than those of subheading 6907.40 : - - Unglazed :	m ²	Nil	
	6907.30.11.00	- - - Having a largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	m ²	Nil	
	6907.30.19.00	- - - Other - - Other :	m ²	Nil	
	6907.30.91.00	- - - Having a largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	m ²	Nil	
	6907.30.99.00 6907.40	- - - Other - Finishing ceramics :	m ²	Nil	
	6907.40.10.00	- - Of a kind used for lining grinding mills, unglazed - - Other articles, having a largest surface area visible after mounting is not exceeding 49 cm ² :	m ²	Nil	
	6907.40.21.00 6907.40.22.00	- - - Unglazed - - - Glazed	m ² m ²	Nil Nil	
	6907.40.91.00 6907.40.92.00	- - Other : - - - Unglazed - - - Glazed	m ² m ²	Nil Nil	
69.09		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods. - Ceramic wares for laboratory, chemical or other technical uses :			
	6909.11.00.00 6909.12.00.00	- - Of porcelain or china - - Articles having a hardness equivalent to 9 or more on the Mohs scale	kg kg	Nil Nil	
	6909.19.00.00 6909.90.00.00	- - Other - Other	kg kg	Nil Nil	
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.			
	6910.10.00.00 6910.90.00.00	- Of porcelain or china - Other	u u	Nil Nil	
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.			
	6911.10.00.00 6911.90.00.00	- Tableware and kitchenware - Other	kg kg	Nil Nil	
69.12	6912.00.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	kg	Nil	
69.13		Statuettes and other ornamental ceramic articles.			
	6913.10 6913.10.10.00 6913.10.90.00	- Of porcelain or china : - - Ornamental cigarette boxes and ashtrays - - Other	kg kg	Nil Nil	
	6913.90 6913.90.10.00 6913.90.90.00	- Other : - - Ornamental cigarette boxes and ashtrays - - Other	kg kg	Nil Nil	
69.14		Other ceramic articles.			
	6914.10.00.00 6914.90.00.00	- Of porcelain or china - Other	kg kg	Nil Nil	

Chapter 70
Glass and glassware

Notes.

1. This Chapter does not cover :
 - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
 - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 70.03, 70.04 and 70.05 :
 - (a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;
 - (b) cutting to shape does not affect the classification of glass in sheets;
 - (c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 70.19, the expression “glass wool” means :
 - (a) Mineral wools with a silica (SiO₂) content not less than 60 % by weight;
 - (b) Mineral wools with a silica (SiO₂) content less than 60 % but with an alkaline oxide (K₂O or Na₂O) content exceeding 5 % by weight or a boric oxide (B₂O₃) content exceeding 2 % by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.
5. Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

Subheading Note.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
70.01	7001.00.00.00	Cullet and other waste and scrap of glass; glass in the mass.	kg	Nil	
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.			
	7002.10.00.00	- Balls	kg	Nil	
	7002.20.00.00	- Rods	kg	Nil	
		- Tubes :			
	7002.31	-- Of fused quartz or other fused silica :			
	7002.31.10.00	--- Of a kind used to manufacture vacuum tubes	kg	Nil	
	7002.31.90.00	--- Other	kg	Nil	
	7002.32	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0° C to 300° C :			
	7002.32.10.00	--- Of a kind used to manufacture vacuum tubes	kg	Nil	
	7002.32.30.00	--- Borosilicate glass tubes of a kind used to manufacture phial/ampoules	kg	Nil	
	7002.32.40.00	--- Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
70.03	7002.32.90.00	- - - Other	kg	Nil		
	7002.39	- - Other :				
	7002.39.10.00	- - - Of a kind used to manufacture vacuum tubes	kg	Nil		
	7002.39.20.00	- - - Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	kg	Nil		
	7002.39.90.00	- - - Other	kg	Nil		
		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.				
		- Non-wired sheets :				
	7003.12	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer :				
	7003.12.10.00	- - - Optical glass, not optically worked	m ²	Nil		
	7003.12.20.00	- - - Other, in squares or rectangular shape including 1 or more corners cut	m ²	Nil		
	7003.12.90.00	- - - Other	m ²	Nil		
	7003.19	- - Other :				
	7003.19.10.00	- - - Optical glass, not optically worked	m ²	Nil		
	7003.19.90.00	- - - Other	m ²	Nil		
70.04	7003.20	- Wired sheets :				
	7003.20.10.00	- - In squares or rectangular shape including 1 or more corners cut	m ²	Nil		
	7003.20.90.00	- - Other	m ²	Nil		
	7003.30	- Profiles :				
	7003.30.10.00	- - In squares or rectangular shape including 1 or more corners cut	m ²	Nil		
	7003.30.90.00	- - Other	m ²	Nil		
		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.				
	7004.20	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer :				
	7004.20.10.00	- - Optical glass, not optically worked	m ²	Nil		
	7004.20.90.00	- - Other	m ²	Nil		
	7004.90	- Other glass :				
	7004.90.10.00	- - Optical glass, not optically worked	m ²	Nil		
	7004.90.90.00	- - Other	m ²	Nil		
	70.05		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
7005.10		- Non-wired glass, having an absorbent, reflecting or non-reflecting layer :				
7005.10.10.00		- - Optical glass, not optically worked	m ²	Nil		
7005.10.90.00		- - Other	m ²	Nil		
		- Other non-wired glass :				
7005.21		- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground :				
7005.21.10.00		- - - Optical glass, not optically worked	m ²	Nil		
7005.21.90.00		- - - Other	m ²	Nil		
7005.29		- - Other :				
7005.29.10.00		- - - Optical glass, not optically worked	m ²	Nil		
7005.29.90.00		- - - Other	m ²	Nil		
7005.30.00.00		- Wired glass	m ²	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
70.06	7006.00.10.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials. - Optical glass, not optically worked	kg	Nil	
	7006.00.90.00	- Other	kg	Nil	
70.07	7007.11	Safety glass, consisting of toughened (tempered) or laminated glass. - Toughened (tempered) safety glass : - - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels :			
	7007.11.10.00	- - - Suitable for vehicles of Chapter 87	kg	Nil	5%
	7007.11.20.00	- - - Suitable for aircraft or spacecraft of Chapter 88	kg	Nil	
	7007.11.30.00	- - - Suitable for railway or tramway locomotives or rolling stock of Chapter 86	kg	Nil	
	7007.11.40.00	- - - Suitable for vessels of Chapter 89	kg	Nil	
	7007.19	- - Other :			
	7007.19.10.00	- - - Suitable for machinery of heading 84.29 or 84.30	m ²	Nil	5%
	7007.19.90.00	- - - Other	m ²	Nil	5%
	7007.21	- Laminated safety glass : - - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels :			
	7007.21.10.00	- - - Suitable for vehicles of Chapter 87	kg	Nil	5%
	7007.21.20.00	- - - Suitable for aircraft or spacecraft of Chapter 88	kg	Nil	
	7007.21.30.00	- - - Suitable for railway or tramway locomotives or rolling stock of Chapter 86	kg	Nil	
	7007.21.40.00	- - - Suitable for vessels of Chapter 89	kg	Nil	
	7007.29	- - Other :			
	7007.29.10.00	- - - Suitable for machinery of heading 84.29 or 84.30	m ²	Nil	5%
	7007.29.90.00	- - - Other	m ²	Nil	5%
70.08	7008.00.00.00	Multiple-walled insulating units of glass.	kg	Nil	
70.09	7009.10.00.00	Glass mirrors, whether or not framed, including rear-view mirrors. - Rear-view mirrors for vehicles	kg	Nil	5%
	7009.91.00.00	- Other : - - Unframed	kg	Nil	
	7009.92.00.00	- - Framed	kg	Nil	
70.10	7010.10.00.00	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. - Ampoules	kg	Nil	
	7010.20.00.00	- Stoppers, lids and other closures	kg	Nil	
	7010.90	- Other :			
	7010.90.10.00	- - Carboys and demijohns	kg	Nil	
	7010.90.40.00	- - Bottles and phials, of a kind used for antibiotics, serums and other injectable liquids; bottles of a kind used for intravenous fluids	kg	Nil	
	7010.90.91.00	- - Other : - - - Of a capacity exceeding 1 l	kg	Nil	
	7010.90.99.00	- - - Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.			
	7011.10	- For electric lighting :			
	7011.10.10.00	- - Stems	kg	Nil	
	7011.10.90.00	- - Other	kg	Nil	
	7011.20.00.00	- For cathode-ray tubes	kg	Nil	
	7011.90.00.00	- Other	kg	Nil	
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).			
	7013.10.00.00	- Of glass-ceramics	kg	Nil	
		- Stemware drinking glasses, other than of glass-ceramics :			
	7013.22.00.00	- - Of lead crystal	kg	Nil	
	7013.28.00.00	- - Other	kg	Nil	
		- Other drinking glasses, other than of glass ceramics :			
	7013.33.00.00	- - Of lead crystal	kg	Nil	
	7013.37.00.00	- - Other	kg	Nil	
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :			
	7013.41.00.00	- - Of lead crystal	kg	Nil	
	7013.42.00.00	- - Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0° C to 300° C	kg	Nil	
	7013.49.00.00	- - Other	kg	Nil	
		- Other glassware :			
7013.91.00.00	- - Of lead crystal	kg	Nil		
7013.99.00.00	- - Other	kg	Nil		
70.14		Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.			
	7014.00.10.00	- Of a kind suitable for use in motor vehicles	kg	Nil	
	7014.00.90.00	- Other	kg	Nil	
70.15		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.			
	7015.10.00.00	- Glasses for corrective spectacles	kg	Nil	
	7015.90	- Other :			
	7015.90.10.00	- - Clock or watch glasses	kg	Nil	10%
	7015.90.90.00	- - Other	kg	Nil	
70.16		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.			
	7016.10.00.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
70.17	7016.90.00.00	- Other	kg	Nil		
		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.				
	7017.10	- Of fused quartz or other fused silica :				
	7017.10.10.00	- - Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	kg	Nil		
	7017.10.90.00	- - Other	kg	Nil		
70.18	7017.20.00.00	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	kg	Nil		
	7017.90.00.00	- Other	kg	Nil		
		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.				
	7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares :				
	7018.10.10.00	- - Glass beads	kg	Nil		
	7018.10.90.00	- - Other	kg	Nil		
	7018.20.00.00	- Glass microspheres not exceeding 1 mm in diameter	kg	Nil		
	7018.90	- Other :				
	7018.90.10.00	- - Glass eyes	kg	Nil		
	7018.90.90.00	- - Other	kg	Nil		
	70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).			
			- Slivers, rovings, yarn and chopped strands :			
		7019.11.00.00	- - Chopped strands, of a length of not more than 50 mm	kg	Nil	
7019.12.00.00		- - Rovings	kg	Nil		
7019.19		- - Other :				
7019.19.10.00		- - - Yarn	kg	Nil		
7019.19.90.00		- - - Other	kg	Nil		
		- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :				
7019.31.00.00		- - Mats	kg	Nil		
7019.32.00.00		- - Thin sheets (voiles)	kg	Nil		
7019.39		- - Other :				
7019.39.10.00		- - - Asphalt or coal-tar impregnated glass-fibre outerwrap of a kind used for pipelines	kg	Nil		
7019.39.90.00		- - - Other	kg	Nil		
7019.40.00.00		- Woven fabrics of rovings	kg	Nil		
		- Other woven fabrics :				
7019.51.00.00	- - Of a width not exceeding 30 cm	kg	Nil			
7019.52.00.00	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m^2 , of filaments measuring per single yarn not more than 136 tex	kg	Nil			
7019.59.00.00	- - Other	kg	Nil			
7019.90	- Other :					
7019.90.10.00	- - Glass fibres (including glass wool)	kg	Nil			
7019.90.20.00	- - Blinds	kg	Nil			
7019.90.90.00	- - Other	kg	Nil			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
70.20		Other articles of glass.			
		- Glass moulds :			
	7020.00.11.00	- - Of a kind used for the manufacture of acrylic goods	kg	Nil	
	7020.00.19.00	- - Other	kg	Nil	
	7020.00.20.00	- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	kg	Nil	
	7020.00.30.00	- Glass inners for vacuum flasks or other vacuum vessels	kg	Nil	
	7020.00.40.00	- Evacuated tubes for solar energy collectors	kg	Nil	
7020.00.90.00	- Other	kg	Nil		

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

Chapter 71

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

Notes.

1. Subject to Note 1 (A) to Section VI and except as provided below, all articles consisting wholly or partly :
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (m) Arms or parts thereof (Chapter 93);
 - (n) Articles covered by Note 2 to Chapter 95;
 - (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
 - (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
4. (A) The expression "precious metal" means silver, gold and platinum.
(B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
(C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.
5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :
 - (a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1 (A) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
9. For the purposes of heading 71.13, the expression “articles of jewellery” means :
- Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).
- These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral
10. For the purposes of heading 71.14, the expression “articles of goldsmiths’ or silversmiths’ wares” includes such articles as ornaments, tableware, toilet-ware, smokers’ requisites and other articles of household, office or religious use.
11. For the purposes of heading 71.17, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions “powder” and “in powder form” mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.
- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
71.01		SUB-CHAPTER I NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES			
		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.			
	7101.10.00.00	- Natural pearls	kg	Nil	15%
	7101.21.00.00	- Cultured pearls :			
	7101.22.00.00	-- Unworked	kg	Nil	15%
		-- Worked	kg	Nil	15%
71.02		Diamonds, whether or not worked, but not mounted or set.			
	7102.10.00.00	- Unsorted	carat	Nil	15%
		- Industrial :			
	7102.21.00.00	-- Unworked or simply sawn, cleaved or bruted	carat	Nil	15%
	7102.29.00.00	-- Other	carat	Nil	15%
		- Non-industrial :			
	7102.31.00.00	-- Unworked or simply sawn, cleaved or bruted	carat	Nil	15%
	7102.39.00.00	-- Other	carat	Nil	15%
71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	7103.10	- Unworked or simply sawn or roughly shaped :			
	7103.10.10.00	-- Rubies	kg	Nil	15%
	7103.10.20.00	-- Jade (nephrite and jadeite)	kg	Nil	15%
	7103.10.90.00	-- Other	kg	Nil	15%
		- Otherwise worked :			
	7103.91	-- Rubies, sapphires and emeralds :			
	7103.91.10.00	--- Rubies	carat	Nil	15%
	7103.91.90.00	--- Other	carat	Nil	15%
	7103.99.00.00	-- Other	carat	Nil	15%
71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.			
	7104.10	- Piezo-electric quartz :			
	7104.10.10.00	-- Unworked	kg	Nil	15%
	7104.10.20.00	-- Worked	kg	Nil	15%
	7104.20.00.00	- Other, unworked or simply sawn or roughly shaped	kg	Nil	15%
	7104.90.00.00	- Other	kg	Nil	15%
71.05		Dust and powder of natural or synthetic precious or semi-precious stones.			
	7105.10.00.00	- Of diamonds	carat	Nil	15%
	7105.90.00.00	- Other	kg	Nil	15%
		SUB-CHAPTER II PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL			
71.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.			
	7106.10.00.00	- Powder	kg	Nil	15%
		- Other :			
	7106.91.00.00	-- Unwrought	kg	Nil	15%
	7106.92.00.00	-- Semi-manufactured	kg	Nil	15%
71.07	7107.00.00.00	Base metals clad with silver, not further worked than semi-manufactured.	kg	Nil	15%
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.			
		- Non-monetary :			
	7108.11.00.00	-- Powder	kg	Nil	15%
	7108.12	-- Other unwrought forms :			
	7108.12.10.00	--- In lumps, ingots or cast bars	kg	Nil	15%
	7108.12.90.00	--- Other	kg	Nil	15%
	7108.13.00.00	-- Other semi-manufactured forms	kg	Nil	15%
	7108.20.00.00	- Monetary	kg	Nil	15%
71.09	7109.00.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	kg	Nil	15%
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.			
		- Platinum :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	7110.11	-- Unwrought or in powder form :			
	7110.11.10.00	--- In lumps, ingots, cast bars or in powder form	kg	Nil	15%
	7110.11.90.00	--- Other	kg	Nil	15%
	7110.19.00.00	-- Other	kg	Nil	15%
		- Palladium :			
	7110.21	-- Unwrought or in powder form :			
	7110.21.10.00	--- In lumps, ingots, cast bars or in powder form	kg	Nil	15%
	7110.21.90.00	--- Other	kg	Nil	15%
	7110.29.00.00	-- Other	kg	Nil	15%
		- Rhodium :			
	7110.31	-- Unwrought or in powder form :			
	7110.31.10.00	--- In lumps, ingots, cast bars or in powder form	kg	Nil	15%
	7110.31.90.00	--- Other	kg	Nil	15%
	7110.39.00.00	-- Other	kg	Nil	15%
		- Iridium, osmium and ruthenium :			
	7110.41	-- Unwrought or in powder form :			
	7110.41.10.00	--- In lumps, ingots, cast bars or in powder form	kg	Nil	15%
	7110.41.90.00	--- Other	kg	Nil	15%
	7110.49.00.00	-- Other	kg	Nil	15%
71.11		Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.			
	7111.00.10.00	- Silver or gold, clad with platinum	kg	Nil	15%
	7111.00.90.00	- Other	kg	Nil	15%
71.12		Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.			
	7112.30.00.00	- Ash containing precious metal or precious metal compounds	kg	Nil	15%
		- Other :			
	7112.91.00.00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg	Nil	15%
	7112.92.00.00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	Nil	15%
	7112.99	-- Other :			
	7112.99.10.00	--- Of silver, including metal clad with silver but excluding sweepings containing other precious metals	kg	Nil	15%
	7112.99.90.00	--- Other	kg	Nil	15%
		SUB-CHAPTER III JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES			
71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.			
		- Of precious metal whether or not plated or clad with precious metal :			
	7113.11	-- Of silver, whether or not plated or clad with other precious metal :			
	7113.11.10.00	--- Parts	kg	Nil	15%
	7113.11.90.00	--- Other	kg	Nil	15%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	7113.19	-- Of other precious metal, whether or not plated or clad with precious metal :			
	7113.19.10.00	--- Parts	kg	Nil	15%
	7113.19.90.00	--- Other	kg	Nil	15%
	7113.20	- Of base metal clad with precious metal :			
	7113.20.10.00	-- Parts	kg	Nil	15%
	7113.20.90.00	-- Other	kg	Nil	15%
71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.			
		- Of precious metal whether or not plated or clad with precious metal :			
	7114.11.00.00	-- Of silver, whether or not plated or clad with other precious metal	kg	Nil	15%
	7114.19.00.00	-- Of other precious metal, whether or not plated or clad with precious metal	kg	Nil	15%
	7114.20.00.00	- Of base metal clad with precious metal	kg	Nil	15%
71.15		Other articles of precious metal or of metal clad with precious metal.			
	7115.10.00.00	- Catalysts in the form of wire cloth or grill, of platinum	kg	Nil	15%
	7115.90	- Other :			
	7115.90.10.00	-- Of gold or silver	kg	Nil	15%
	7115.90.20.00	-- Of metal clad with gold or silver	kg	Nil	15%
	7115.90.90.00	-- Other	kg	Nil	15%
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).			
	7116.10.00.00	- Of natural or cultured pearls	kg	Nil	15%
	7116.20.00.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg	Nil	15%
71.17		Imitation jewellery.			
		- Of base metal, whether or not plated with precious metal :			
	7117.11	-- Cuff-links and studs :			
	7117.11.10.00	--- Parts	kg	Nil	15%
	7117.11.90.00	--- Other	kg	Nil	15%
	7117.19	-- Other :			
	7117.19.10.00	--- Bangles	kg	Nil	15%
	7117.19.20.00	--- Other imitation jewellery	kg	Nil	15%
	7117.19.90.00	--- Parts	kg	Nil	15%
	7117.90	- Other :			
		-- Bangles :			
	7117.90.11.00	--- Wholly of plastics or glass	kg	Nil	15%
	7117.90.12.00	--- Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother-of-pearl and other animal carving material, worked vegetable carving material or worked mineral carving material	kg	Nil	15%
	7117.90.13.00	--- Wholly of porcelain or china	kg	Nil	15%
	7117.90.19.00	--- Other	kg	Nil	15%
		-- Other imitation jewellery :			
	7117.90.21.00	--- Wholly of plastics or glass	kg	Nil	15%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
71.18	7117.90.22.00	--- Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother-of-pearl and other animal carving material, worked vegetable carving material or worked mineral carving material	kg	Nil	15%	
	7117.90.23.00	--- Wholly of porcelain or china	kg	Nil	15%	
	7117.90.29.00	--- Other	kg	Nil	15%	
		-- Parts :				
	7117.90.91.00	--- Wholly of plastics or glass	kg	Nil	15%	
	7117.90.92.00	--- Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother-of-pearl and other animal carving material, worked vegetable carving material or worked mineral carving material	kg	Nil	15%	
	7117.90.93.00	--- Wholly of porcelain or china	kg	Nil	15%	
	7117.90.99.00	--- Other	kg	Nil	15%	
		Coin.				
	7118.10	- Coin (other than gold coin), not being legal tender :				
	7118.10.10.00	-- Silver coin	kg	Nil	15%	
	7118.10.90.00	-- Other	kg	Nil	15%	
	7118.90	- Other :				
	7118.90.10.00	-- Gold coin, whether or not legal tender	kg	Nil	15%	
	7118.90.20.00	-- Silver coin, being legal tender	kg	Nil		
7118.90.90.00	-- Other	kg	Nil			

SECTION XV
BASE METALS AND ARTICLES OF BASE METAL

Notes.

1. This Section does not cover :
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
 - (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
 - (c) Headgear or parts thereof of heading 65.06 or 65.07;
 - (d) Umbrella frames or other articles of heading 66.03;
 - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
 - (i) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
 - (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or
 - (n) Articles of Chapter 97 (for example, works of art).
2. Throughout the Nomenclature, the expression “parts of general use” means :
 - (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
 - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
 - (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above
Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.
3. Throughout the Nomenclature, the expression “base metals” means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the Nomenclature, the term “cermets” means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term “cermets” includes sintered metal carbides (metalcarbides sintered with a metal).
5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74) :
 - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term “alloys” includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles :

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

For this purpose :

 - (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
 - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
 - (c) A cermet of heading 81.13 is regarded as a single base metal.
8. In this Section, the following expressions have the meanings hereby assigned to them :
 - (a) **Waste and scrap**
Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
 - (b) **Powders**
Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.

Chapter 72

Iron and steel

Notes.

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

(a) **Pig iron**

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

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

(b) **Spiegeleisen**

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

(c) **Ferro-alloys**

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

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

(d) **Steel**

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

(e) **Stainless steel**

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

(f) **Other alloy steel**

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

- 0.3 % or more of aluminium
- 0.0008 % or more of boron
- 0.3 % or more of chromium
- 0.3 % or more of cobalt
- 0.4 % or more of copper
- 0.4 % or more of lead
- 1.65 % or more of manganese
- 0.08 % or more of molybdenum
- 0.3 % or more of nickel
- 0.06 % or more of niobium
- 0.6 % or more of silicon
- 0.05 % or more of titanium
- 0.3 % or more of tungsten (wolfram)
- 0.1 % or more of vanadium
- 0.05 % or more of zirconium
- 0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

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

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

(h) **Granules**

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

(ij) **Semi-finished products**

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

These products are not presented in coils.

(k) **Flat-rolled products**

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

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

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

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

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

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

(m) **Other bars and rods**

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

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

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

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

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

(o) **Wire**

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

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

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

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

Subheading Notes.

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

(a) **Alloy pig iron**

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

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

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

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

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

(c) **Silicon-electrical steel**

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

(d) **High speed steel**

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

(e) **Silico-manganese steel**

Alloy steels containing by weight :

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

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

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

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
72.01		SUB-CHAPTER I PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM			
		Pig iron and, spiegeleisen in pigs, blocks or other primary forms.			
	7201.10.00.00	- Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	kg	Nil	
	7201.20.00.00	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	kg	Nil	
	7201.50.00.00	- Alloy pig iron; spiegeleisen	kg	Nil	
72.02		Ferro-alloys.			
		- Ferro-manganese :			
	7202.11.00.00	- - Containing by weight more than 2 % of carbon	kg	Nil	
	7202.19.00.00	- - Other	kg	Nil	
		- Ferro-silicon :			
	7202.21.00.00	- - Containing by weight more than 55 % of silicon	kg	Nil	
	7202.29.00.00	- - Other	kg	Nil	
	7202.30.00.00	- Ferro-silico-manganese	kg	Nil	
		- Ferro-chromium :			
	7202.41.00.00	- - Containing by weight more than 4 % of carbon	kg	Nil	
	7202.49.00.00	- - Other	kg	Nil	
	7202.50.00.00	- Ferro-silico-chromium	kg	Nil	
	7202.60.00.00	- Ferro-nickel	kg	Nil	
7202.70.00.00	- Ferro-molybdenum	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	7202.80.00.00	- Ferro-tungsten and ferro-silico-tungsten	kg	Nil	
		- Other :			
	7202.91.00.00	- - Ferro-titanium and ferro-silico-titanium	kg	Nil	
	7202.92.00.00	- - Ferro-vanadium	kg	Nil	
	7202.93.00.00	- - Ferro-niobium	kg	Nil	
	7202.99.00.00	- - Other	kg	Nil	
72.03		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.			
	7203.10.00.00	- Ferrous products obtained by direct reduction of iron ore	kg	Nil	
	7203.90.00.00	- Other	kg	Nil	
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.			
	7204.10.00.00	- Waste and scrap of cast iron	kg	Nil	
		- Waste and scrap of alloy steel :			
	7204.21.00.00	- - Of stainless steel	kg	Nil	
	7204.29.00.00	- - Other	kg	Nil	
	7204.30.00.00	- Waste and scrap of tinned iron or steel	kg	Nil	
		- Other waste and scrap :			
	7204.41.00.00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	kg	Nil	
	7204.49.00.00	- - Other	kg	Nil	
	7204.50.00.00	- Remelting scrap ingots	kg	Nil	
72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.			
	7205.10.00.00	- Granules	kg	Nil	
		- Powders :			
	7205.21.00.00	- - Of alloy steel	kg	Nil	
	7205.29.00.00	- - Other	kg	Nil	
		SUB-CHAPTER II IRON AND NON-ALLOY STEEL			
72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).			
	7206.10	- Ingots :			
	7206.10.10.00	- - Containing by weight more than 0.6 % of carbon	kg	Nil	
	7206.10.90.00	- - Other	kg	Nil	
	7206.90.00.00	- Other	kg	Nil	
72.07		Semi-finished products of iron or non-alloy steel.			
		- Containing by weight less than 0.25 % of carbon :			
	7207.11.00.00	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	kg	Nil	
	7207.12	- - Other, of rectangular (other than square) cross-section :			
	7207.12.10.00	- - - Slabs	kg	Nil	
	7207.12.90.00	- - - Other	kg	Nil	
	7207.19.00.00	- - Other	kg	Nil	
	7207.20	- Containing by weight 0.25 % or more of carbon :			
		- - Containing by weight less than 0.6 % of carbon :			
	7207.20.10.00	- - - Slabs	kg	Nil	
		- - - Other :			
	7207.20.21.00	- - - - Blocks roughly shaped by forging; sheet bars	kg	Nil	
	7207.20.29.00	- - - - Other	kg	Nil	
		- - Other :			
	7207.20.91.00	- - - Slabs	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
72.08	7207.20.92.00	--- Other :				
		---- Blocks roughly shaped by forging; sheet bars	kg	Nil		
	7207.20.99.00	---- Other	kg	Nil		
		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.				
	7208.10.00.00	- In coils, not further worked than hot-rolled, with patterns in relief	kg	Nil		
		- Other, in coils, not further worked than hot-rolled, pickled :				
	7208.25.00.00	-- Of a thickness of 4.75 mm or more	kg	Nil		
	7208.26.00.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	Nil		
	7208.27	-- Of a thickness of less than 3 mm :				
		--- Of a thickness of less than 2 mm :				
	7208.27.11.00	---- Containing by weight 0.6 % or more of carbon	kg	Nil		
	7208.27.19.00	---- Other	kg	Nil		
		--- Other :				
	7208.27.91.00	---- Containing by weight 0.6 % or more of carbon	kg	Nil		
	7208.27.99.00	---- Other	kg	Nil		
		- Other, in coils, not further worked than hot-rolled :				
	7208.36.00.00	-- Of a thickness exceeding 10 mm	kg	Nil		
	7208.37.00.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	Nil		
	7208.38.00.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	Nil		
	7208.39	-- Of a thickness of less than 3 mm :				
	7208.39.10.00	--- Containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	kg	Nil		
	7208.39.90.00	--- Other	kg	Nil		
	7208.40.00.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	kg	Nil		
		- Other, not in coils, not further worked than hot-rolled :				
	7208.51.00.00	-- Of a thickness exceeding 10 mm	kg	Nil		
	7208.52.00.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	Nil		
	7208.53.00.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	Nil		
	7208.54	-- Of a thickness of less than 3 mm :				
	7208.54.10.00	--- Containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	kg	Nil		
	7208.54.90.00	--- Other	kg	Nil		
	7208.90	- Other :				
	7208.90.10.00	-- Corrugated	kg	Nil		
7208.90.20.00	-- Other, containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	kg	Nil			
7208.90.90.00	-- Other	kg	Nil			
72.09		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.				
		- In coils, not further worked than cold-rolled (cold-reduced) :				
	7209.15.00.00	-- Of a thickness of 3 mm or more	kg	Nil		
	7209.16	-- Of a thickness exceeding 1 mm but less than 3 mm :				
	7209.16.10.00	--- Of a width not exceeding 1,250 mm	kg	Nil		
	7209.16.90.00	--- Other	kg	Nil		
	7209.17	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm :				
		--- Of a width not exceeding 1,250 mm				
	7209.17.10.00	--- Of a width not exceeding 1,250 mm	kg	Nil		
	7209.17.90.00	--- Other	kg	Nil		
	7209.18	-- Of a thickness of less than 0.5 mm :				
	7209.18.10.00	--- Tin-mill blackplate	kg	Nil		
	--- Other :					

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	7209.18.91.00	---- Containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	kg	Nil	
	7209.18.99.00	---- Other - Not in coils, not further worked than cold-rolled (cold-reduced) :	kg	Nil	
	7209.25.00.00	-- Of a thickness of 3 mm or more	kg	Nil	
	7209.26	-- Of a thickness exceeding 1 mm but less than 3 mm :			
	7209.26.10.00	--- Of a width not exceeding 1,250 mm	kg	Nil	
	7209.26.90.00	--- Other	kg	Nil	
	7209.27	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm :			
	7209.27.10.00	--- Of a width not exceeding 1,250 mm	kg	Nil	
	7209.27.90.00	--- Other	kg	Nil	
	7209.28	-- Of a thickness of less than 0.5 mm :			
	7209.28.10.00	--- Containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	kg	Nil	
	7209.28.90.00	--- Other	kg	Nil	
	7209.90	- Other :			
	7209.90.10.00	-- Corrugated	kg	Nil	
	7209.90.90.00	-- Other	kg	Nil	
72.10		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.			
		- Plated or coated with tin :			
	7210.11	-- Of a thickness of 0.5 mm or more :			
	7210.11.10.00	--- Containing by weight 0.6 % or more of carbon	kg	Nil	
	7210.11.90.00	--- Other	kg	Nil	
	7210.12	-- Of a thickness of less than 0.5 mm :			
	7210.12.10.00	--- Containing by weight 0.6 % or more of carbon	kg	Nil	
	7210.12.90.00	--- Other	kg	Nil	
	7210.20	- Plated or coated with lead, including terne-plate :			
	7210.20.10.00	-- Containing by weight less than 0.6 % of carbon and of a thickness of 1.5 mm or less	kg	Nil	
	7210.20.90.00	-- Other	kg	Nil	
	7210.30	- Electrolytically plated or coated with zinc :			
		-- Containing by weight less than 0.6 % of carbon :			
	7210.30.11.00	--- Of a thickness not exceeding 1.2 mm	kg	Nil	
	7210.30.12.00	--- Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	kg	Nil	
	7210.30.19.00	--- Other	kg	Nil	
		-- Other :			
	7210.30.91.00	--- Of a thickness not exceeding 1.2 mm	kg	Nil	
	7210.30.99.00	--- Other	kg	Nil	
		- Otherwise plated or coated with zinc :			
	7210.41	-- Corrugated :			
		--- Containing by weight less than 0.6 % of carbon :			
	7210.41.11.00	---- Of a thickness not exceeding 1.2 mm	kg	Nil	
	7210.41.12.00	---- Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	kg	Nil	
	7210.41.19.00	---- Other	kg	Nil	
		--- Other :			
	7210.41.91.00	---- Of a thickness not exceeding 1.2 mm	kg	Nil	
	7210.41.99.00	---- Other	kg	Nil	
	7210.49	-- Other :			
		--- Containing by weight less than 0.6 % of carbon :			
	7210.49.11.00	---- Coated with zinc by the iron-zinc alloyed coating method, containing by weight less than 0.04 % of carbon and of a thickness not exceeding 1.2 mm	kg	Nil	
	7210.49.12.00	---- Other, of a thickness not exceeding 1.2 mm	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	7210.49.13.00	---- Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	kg	Nil	
	7210.49.19.00	---- Other	kg	Nil	
		--- Other :			
	7210.49.91.00	---- Of a thickness not exceeding 1.2 mm	kg	Nil	
	7210.49.99.00	---- Other	kg	Nil	
	7210.50.00.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	kg	Nil	
		- Plated or coated with aluminium :			
	7210.61	-- Plated or coated with aluminium-zinc alloys :			
		--- Containing by weight less than 0.6 % of carbon :			
	7210.61.11.00	---- Of a thickness not exceeding 1.2 mm	kg	Nil	
	7210.61.12.00	---- Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	kg	Nil	
	7210.61.19.00	---- Other	kg	Nil	
		--- Other :			
	7210.61.91.00	---- Of a thickness not exceeding 1.2 mm	kg	Nil	
	7210.61.92.00	---- Other, corrugated	kg	Nil	
	7210.61.99.00	---- Other	kg	Nil	
	7210.69	-- Other :			
		--- Containing by weight less than 0.6 % of carbon :			
	7210.69.11.00	---- Of a thickness not exceeding 1.2 mm	kg	Nil	
	7210.69.12.00	---- Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	kg	Nil	
	7210.69.19.00	---- Other	kg	Nil	
		--- Other :			
	7210.69.91.00	---- Of a thickness not exceeding 1.2 mm	kg	Nil	
	7210.69.99.00	---- Other	kg	Nil	
	7210.70	- Painted, varnished or coated with plastics :			
		-- Containing by weight less than 0.6 % of carbon and of a thickness of 1.5 mm or less :			
	7210.70.11.00	--- Painted	kg	Nil	
	7210.70.19.00	--- Other	kg	Nil	
		-- Other :			
	7210.70.91.00	--- Painted	kg	Nil	
	7210.70.99.00	--- Other	kg	Nil	
	7210.90	- Other :			
	7210.90.10.00	-- Containing by weight less than 0.6 % of carbon and of a thickness of 1.5 mm or less	kg	Nil	
	7210.90.90.00	-- Other	kg	Nil	
72.11		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.			
		- Not further worked than hot-rolled :			
	7211.13	-- 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 :			
		--- Containing by weight less than 0.6 % of carbon :			
	7211.13.11.00	---- Hoop and strip; universal plates	kg	Nil	
	7211.13.12.00	---- Corrugated	kg	Nil	
	7211.13.19.00	---- Other	kg	Nil	
		--- Other :			
	7211.13.91.00	---- Hoop and strip; universal plates	kg	Nil	
	7211.13.99.00	---- Other	kg	Nil	
	7211.14	-- Other, of a thickness of 4.75 mm or more :			
		--- Containing by weight less than 0.6 % of carbon :			
	7211.14.13.00	---- Hoop and strip; universal plates	kg	Nil	
	7211.14.14.00	---- Corrugated	kg	Nil	
	7211.14.15.00	---- Coils for re-rolling	kg	Nil	
	7211.14.19.00	---- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		--- Other :			
	7211.14.91.00	---- Hoop and strip; universal plates	kg	Nil	
	7211.14.92.00	---- Corrugated	kg	Nil	
	7211.14.93.00	---- Coils for re-rolling	kg	Nil	
	7211.14.99.00	---- Other	kg	Nil	
	7211.19	-- Other :			
		--- Containing by weight less than 0.6 % of carbon :			
	7211.19.13.00	---- Hoop and strip; universal plates	kg	Nil	
	7211.19.14.00	---- Corrugated	kg	Nil	
	7211.19.15.00	---- Coils for re-rolling	kg	Nil	
	7211.19.19.00	---- Other	kg	Nil	
		--- Other :			
	7211.19.91.00	---- Hoop and strip; universal plates	kg	Nil	
	7211.19.92.00	---- Corrugated	kg	Nil	
	7211.19.93.00	---- Coils for re-rolling	kg	Nil	
	7211.19.99.00	---- Other	kg	Nil	
		- Not further worked than cold-rolled (cold-reduced) :			
	7211.23	-- Containing by weight less than 0.25 % of carbon :			
	7211.23.10.00	--- Corrugated	kg	Nil	
	7211.23.20.00	--- Hoop and strip, of a width not exceeding 400 mm	kg	Nil	
	7211.23.30.00	--- Other, of a thickness of 0.17 mm or less	kg	Nil	
	7211.23.90.00	--- Other	kg	Nil	
	7211.29	-- Other :			
	7211.29.10.00	--- Corrugated	kg	Nil	
	7211.29.20.00	--- Hoop and strip, of a width not exceeding 400 mm	kg	Nil	
	7211.29.30.00	--- Other, of a thickness of 0.17 mm or less	kg	Nil	
	7211.29.90.00	--- Other	kg	Nil	
	7211.90	- Other :			
		-- Containing by weight less than 0.6 % of carbon :			
	7211.90.11.00	--- Hoop and strip, of a width not exceeding 25 mm	kg	Nil	
	7211.90.12.00	--- Hoop and strip, of a width exceeding 400 mm	kg	Nil	
	7211.90.13.00	--- Corrugated	kg	Nil	
	7211.90.14.00	--- Other, of a thickness of 0.17 mm or less	kg	Nil	
	7211.90.19.00	--- Other	kg	Nil	
		-- Other :			
	7211.90.91.00	--- Of a thickness of 0.17 mm or less	kg	Nil	
	7211.90.99.00	--- Other	kg	Nil	
72.12		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.			
	7212.10	- Plated or coated with tin :			
		-- Containing by weight less than 0.6 % of carbon :			
	7212.10.11.00	--- Hoop and strip, of a width not exceeding 25 mm	kg	Nil	
	7212.10.13.00	--- Hoop and strip, of a width exceeding 25 mm but not exceeding 400 mm	kg	Nil	
	7212.10.19.00	--- Other	kg	Nil	
		-- Other :			
	7212.10.92.00	--- Hoop and strip, of a width not exceeding 25 mm	kg	Nil	
	7212.10.93.00	--- Hoop and strip, of a width exceeding 25 mm but not exceeding 400 mm	kg	Nil	
	7212.10.99.00	--- Other	kg	Nil	
	7212.20	- Electrolytically plated or coated with zinc :			
	7212.20.10.00	-- Hoop and strip, of a width not exceeding 400 mm	kg	Nil	
	7212.20.20.00	-- Other, containing by weight less than 0.6 % of carbon and of a thickness of 1.5 mm or less	kg	Nil	
	7212.20.90.00	-- Other	kg	Nil	
	7212.30	- Otherwise plated or coated with zinc :			
		-- Containing by weight less than 0.6 % of carbon :			
	7212.30.11.00	--- Hoop and strip, of a width not exceeding 25 mm	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	7212.30.12.00	- - - Hoop and strip, of a width exceeding 25 mm and not exceeding 400 mm	kg	Nil	
	7212.30.13.00	- - - Other, of a thickness of 1.5 mm or less	kg	Nil	
	7212.30.14.00	- - - Other, coated with zinc by the iron-zinc alloy coating method, containing by weight less than 0.04 % of carbon	kg	Nil	
	7212.30.19.00	- - - Other	kg	Nil	
	7212.30.90.00	- - Other	kg	Nil	
	7212.40	- Painted, varnished or coated with plastics :			
		- - Containing by weight less than 0.6 % of carbon :			
	7212.40.11.00	- - - Hoop and strip, of a width not exceeding 400 mm	kg	Nil	
	7212.40.12.00	- - - Other hoop and strip	kg	Nil	
	7212.40.19.00	- - - Other	kg	Nil	
		- - Other :			
	7212.40.91.00	- - - Hoop and strip, of a width not exceeding 400 mm	kg	Nil	
	7212.40.92.00	- - - Other hoop and strip; universal plates	kg	Nil	
	7212.40.99.00	- - - Other	kg	Nil	
	7212.50	- Otherwise plated or coated :			
		- - Plated or coated with chromium oxides or with chromium and chromium oxides :			
	7212.50.13.00	- - - Hoop and strip, of a width not exceeding 25 mm	kg	Nil	
	7212.50.14.00	- - - Other hoop and strip; universal plates	kg	Nil	
	7212.50.19.00	- - - Other	kg	Nil	
		- - Plated or coated with aluminium-zinc alloys :			
	7212.50.23.00	- - - Hoop and strip, of a width not exceeding 25 mm	kg	Nil	
	7212.50.24.00	- - - Other hoop and strip; universal plates	kg	Nil	
	7212.50.29.00	- - - Other	kg	Nil	
		- - Other :			
	7212.50.93.00	- - - Hoop and strip, of a width not exceeding 25 mm	kg	Nil	
	7212.50.94.00	- - - Other hoop and strip; universal plates	kg	Nil	
	7212.50.99.00	- - - Other	kg	Nil	
	7212.60	- Clad :			
		- - Containing by weight less than 0.6 % of carbon :			
	7212.60.11.00	- - - Hoop and strip	kg	Nil	
	7212.60.12.00	- - - Other, of a thickness of 1.5 mm or less	kg	Nil	
	7212.60.19.00	- - - Other	kg	Nil	
		- - Other :			
	7212.60.91.00	- - - Hoop and strip	kg	Nil	
	7212.60.99.00	- - - Other	kg	Nil	
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.			
	7213.10	- Containing indentations, ribs, grooves or other deformations produced during the rolling process :			
	7213.10.10.00	- - Of circular cross-section measuring not exceeding 50 mm in diameter	kg	Nil	
	7213.10.90.00	- - Other	kg	Nil	
	7213.20.00.00	- Other, of free-cutting steel	kg	Nil	
		- Other :			
	7213.91	- - Of circular cross-section measuring less than 14 mm in diameter :			
	7213.91.10.00	- - - Of a kind used for producing soldering sticks	kg	Nil	
	7213.91.20.00	- - - Of a kind used for concrete reinforcement (rebars)	kg	Nil	
	7213.91.90.00	- - - Other	kg	Nil	
	7213.99	- - Other :			
	7213.99.10.00	- - - Of a kind used for producing soldering sticks	kg	Nil	
	7213.99.20.00	- - - Of a kind used for concrete reinforcement (rebars)	kg	Nil	
	7213.99.90.00	- - - Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
72.14		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extracted, but including those twisted after rolling.			
	7214.10	- Forged :			
		- - Containing by weight less than 0.6 % of carbon :			
	7214.10.11.00	- - - Of circular cross-section	kg	Nil	
	7214.10.19.00	- - - Other	kg	Nil	
		- - Other :			
	7214.10.21.00	- - - Of circular cross-section	kg	Nil	
	7214.10.29.00	- - - Other	kg	Nil	
	7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling :			
		- - Containing by weight less than 0.6 % of carbon :			
		- - - Of circular cross-section :			
	7214.20.31.00	- - - - Of a kind used for concrete reinforcement (rebars)	kg	Nil	
	7214.20.39.00	- - - - Other	kg	Nil	
		- - - Other :			
	7214.20.41.00	- - - - Of a kind used for concrete reinforcement (rebars)	kg	Nil	
	7214.20.49.00	- - - - Other	kg	Nil	
		- - Other :			
		- - - Of circular cross-section :			
	7214.20.51.00	- - - - Of a kind used for concrete reinforcement (rebars)	kg	Nil	
	7214.20.59.00	- - - - Other	kg	Nil	
		- - - Other :			
	7214.20.61.00	- - - - Of a kind used for concrete reinforcement (rebars)	kg	Nil	
	7214.20.69.00	- - - - Other	kg	Nil	
	7214.30	- Other, of free-cutting steel :			
	7214.30.10.00	- - Of circular cross section	kg	Nil	
	7214.30.90.00	- - Other	kg	Nil	
		- Other :			
	7214.91	- - Of rectangular (other than square) cross-section :			
		- - - Containing by weight less than 0.6 % of carbon :			
	7214.91.11.00	- - - - Containing by weight 0.38 % or more of carbon and less than 1.15 % of manganese	kg	Nil	
	7214.91.12.00	- - - - Containing by weight 0.17 % or more but not more than 0.46 % of carbon and 1.2 % or more but less than 1.65 % of manganese	kg	Nil	
	7214.91.19.00	- - - - Other	kg	Nil	
		- - - Containing by weight 0.6 % or more of carbon :			
7214.91.21.00	- - - - Containing by weight less than 1.15 % of manganese	kg	Nil		
7214.91.29.00	- - - - Other	kg	Nil		
7214.99	- - Other :				
	- - - Containing by weight 0.6 % or more of carbon, other than of circular cross-section :				
7214.99.11.00	- - - - Containing by weight less than 1.15 % of manganese	kg	Nil		
7214.99.19.00	- - - - Other	kg	Nil		
	- - - Other :				
7214.99.91.00	- - - - Containing by weight less than 0.38 % of carbon, not more than 0.05 % of phosphorus and not more than 0.05 % of sulphur	kg	Nil		
7214.99.92.00	- - - - Containing by weight 0.38 % or more of carbon and less than 1.15 % of manganese	kg	Nil		
7214.99.93.00	- - - - Containing by weight 0.17 % or more but less than 0.46 % of carbon and 1.2 % or more but less than 1.65 % of manganese	kg	Nil		
7214.99.99.00	- - - - Other	kg	Nil		
72.15		Other bars and rods of iron or non-alloy steel.			
	7215.10	- Of free-cutting steel, not further worked than cold-formed or cold-finished :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
72.16	7215.10.10.00	- - Of circular cross-section	kg	Nil		
	7215.10.90.00	- - Other	kg	Nil		
	7215.50	- Other, not further worked than cold-formed or cold-finished :				
	7215.50.10.00	- - Containing by weight 0.6 % or more of carbon, other than of circular cross-section	kg	Nil		
		- - Other :	kg	Nil		
	7215.50.91.00	- - - Of a kind used for concrete reinforcement (rebars)	kg	Nil		
	7215.50.99.00	- - - Other	kg	Nil		
	7215.90	- Other :				
	7215.90.10.00	- - Of a kind used for concrete reinforcement (rebars)	kg	Nil		
	7215.90.90.00	- - Other	kg	Nil		
		Angles, shapes and sections of iron or non-alloy steel.				
		7216.10.00.00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :	kg	Nil	
		7216.21	- - L sections :			
		7216.21.10.00	- - - Containing by weight less than 0.6 % of carbon	kg	Nil	
		7216.21.90.00	- - - Other	kg	Nil	
		7216.22.00.00	- - T sections	kg	Nil	
			- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more :			
		7216.31	- - U sections :			
		7216.31.10.00	- - - Containing by weight 0.6 % or more of carbon	kg	Nil	
		7216.31.90.00	- - - Other	kg	Nil	
		7216.32	- - I sections :			
		7216.32.10.00	- - - Of a thickness of 5 mm or less	kg	Nil	
		7216.32.90.00	- - - Other	kg	Nil	
		7216.33	- - H sections :			
			- - - Containing by weight less than 0.6 % of carbon :			
		7216.33.11.00	- - - - Thickness of the flange not less than thickness of the web	kg	Nil	
		7216.33.19.00	- - - - Other	kg	Nil	
		7216.33.90.00	- - - Other	kg	Nil	
		7216.40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more :			
		7216.40.10.00	- - Containing by weight 0.6 % or more of carbon	kg	Nil	
		7216.40.90.00	- - Other	kg	Nil	
		7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded :			
			- - Of a height of less than 80 mm :			
		7216.50.11.00	- - - Containing by weight 0.6 % or more of carbon	kg	Nil	
		7216.50.19.00	- - - Other	kg	Nil	
			- - Other :			
		7216.50.91.00	- - - Containing by weight 0.6 % or more of carbon	kg	Nil	
		7216.50.99.00	- - - Other	kg	Nil	
			- Angles, shapes and sections, not further worked than cold-formed or cold-finished :			
		7216.61.00.00	- - Obtained from flat-rolled products	kg	Nil	
		7216.69.00.00	- - Other	kg	Nil	
			- Other :			
	7216.91	- - Cold-formed or cold-finished from flat-rolled products :				
	7216.91.10.00	- - - Angles, other than slotted angles, containing by weight 0.6 % or more of carbon	kg	Nil		
	7216.91.90.00	- - - Other	kg	Nil		
	7216.99.00.00	- - Other	kg	Nil		
72.17		Wire of iron or non-alloy steel.				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	7217.10	- Not plated or coated, whether or not polished :			
	7217.10.10.00	- - Containing by weight less than 0.25 % of carbon	kg	Nil	
		- - Containing by weight 0.25 % or more but less than 0.6 % of carbon :			
	7217.10.22.00	- - - Bead wire; reed wire; wire of a kind used for making strands for prestressing concrete; free-cutting steel wire	kg	Nil	
	7217.10.29.00	- - - Other	kg	Nil	
		- - Containing by weight 0.6 % or more of carbon :			
	7217.10.32.00	- - - Spokes wire; bead wire; reed wire; free-cutting steel wire	kg	Nil	
	7217.10.33.00	- - - Wire of a kind used for making strands for prestressing concrete	kg	Nil	
	7217.10.39.00	- - - Other	kg	Nil	
	7217.20	- Plated or coated with zinc :			
	7217.20.10.00	- - Containing by weight less than 0.25 % carbon	kg	Nil	
	7217.20.20.00	- - Containing by weight 0.25 % or more but less than 0.45 % of carbon	kg	Nil	
		- - Containing by weight 0.45 % or more of carbon :			
	7217.20.91.00	- - - Steel core wire of a kind used for steel reinforced aluminium conductors (ACSR)	kg	Nil	
	7217.20.99.00	- - - Other	kg	Nil	
	7217.30	- Plated or coated with other base metals :			
		- - Containing by weight less than 0.25 % of carbon :			
	7217.30.11.00	- - - Plated or coated with tin	kg	Nil	
	7217.30.19.00	- - - Other	kg	Nil	
		- - Containing by weight 0.25 % or more of carbon but less than 0.6 % of carbon :			
	7217.30.21.00	- - - Plated or coated with tin	kg	Nil	
	7217.30.29.00	- - - Other	kg	Nil	
		- - Containing by weight 0.6 % or more of carbon :			
	7217.30.33.00	- - - Brass coated steel wire of a kind used in the manufacture of pneumatic rubber tyres	kg	Nil	
	7217.30.34.00	- - - Other copper alloy coated steel wire of a kind used in the manufacture of pneumatic rubber tyres	kg	Nil	
	7217.30.35.00	- - - Other, plated or coated with tin	kg	Nil	
	7217.30.39.00	- - - Other	kg	Nil	
	7217.90	- Other :			
	7217.90.10.00	- - Containing by weight less than 0.25 % of carbon	kg	Nil	
	7217.90.90.00	- - Other	kg	Nil	
		SUB-CHAPTER III			
		STAINLESS STEEL			
72.18		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.			
	7218.10.00.00	- Ingots and other primary forms	kg	Nil	
		- Other :			
	7218.91.00.00	- - Of rectangular (other than square) cross-section	kg	Nil	
	7218.99.00.00	- - Other	kg	Nil	
72.19		Flat-rolled products of stainless steel, of a width of 600 mm or more.			
		- Not further worked than hot-rolled, in coils :			
	7219.11.00.00	- - Of a thickness exceeding 10 mm	kg	Nil	
	7219.12.00.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	Nil	
	7219.13.00.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	kg	Nil	
	7219.14.00.00	- - Of a thickness of less than 3 mm	kg	Nil	
		- Not further worked than hot-rolled, not in coils :			
	7219.21.00.00	- - Of a thickness exceeding 10 mm	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	7219.22.00.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	Nil	
	7219.23.00.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	kg	Nil	
	7219.24.00.00	- - Of a thickness of less than 3 mm	kg	Nil	
		- Not further worked than cold-rolled (cold-reduced) :			
	7219.31.00.00	- - Of a thickness of 4.75 mm or more	kg	Nil	
	7219.32.00.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	kg	Nil	
	7219.33.00.00	- - Of a thickness exceeding 1 mm but less than 3 mm	kg	Nil	
	7219.34.00.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	Nil	
	7219.35.00.00	- - Of a thickness of less than 0.5 mm	kg	Nil	
	7219.90.00.00	- Other	kg	Nil	
72.20		Flat-rolled products of stainless steel, of a width of less than 600 mm.			
		- Not further worked than hot-rolled :			
	7220.11	- - Of a thickness of 4.75 mm or more :			
	7220.11.10.00	- - - Hoop and strip, of a width not exceeding 400 mm	kg	Nil	
	7220.11.90.00	- - - Other	kg	Nil	
	7220.12	- - Of a thickness of less than 4.75 mm :			
	7220.12.10.00	- - - Hoop and strip, of a width not exceeding 400 mm	kg	Nil	
	7220.12.90.00	- - - Other	kg	Nil	
	7220.20	- Not further worked than cold-rolled (cold-reduced) :			
	7220.20.10.00	- - Hoop and strip, of a width not exceeding 400 mm	kg	Nil	
	7220.20.90.00	- - Other	kg	Nil	
	7220.90	- Other :			
	7220.90.10.00	- - Hoop and strip, of a width not exceeding 400 mm	kg	Nil	
	7220.90.90.00	- - Other	kg	Nil	
72.21	7221.00.00.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	kg	Nil	
72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.			
		- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :			
	7222.11.00.00	- - Of circular cross-section	kg	Nil	
	7222.19.00.00	- - Other	kg	Nil	
	7222.20	- Bars and rods, not further worked than cold-formed or cold-finished :			
	7222.20.10.00	- - Of circular cross-section	kg	Nil	
	7222.20.90.00	- - Other	kg	Nil	
	7222.30	- Other bars and rods :			
	7222.30.10.00	- - Of circular cross-section	kg	Nil	
	7222.30.90.00	- - Other	kg	Nil	
	7222.40	- Angles, shapes and sections :			
	7222.40.10.00	- - Not further worked than hot-rolled, hot-drawn or extruded	kg	Nil	
	7222.40.90.00	- - Other	kg	Nil	
72.23		Wire of stainless steel.			
	7223.00.10.00	- Of cross-section exceeding 13 mm	kg	Nil	
	7223.00.90.00	- Other	kg	Nil	
		SUB-CHAPTER IV			
		OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL			
72.24		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.			
	7224.10.00.00	- Ingots and other primary forms	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
72.25	7224.90.00.00	- Other	kg	Nil		
		Flat-rolled products of other alloy steel, of a width of 600 mm or more.				
		- Of silicon-electrical steel :				
	7225.11.00.00	-- Grain-oriented	kg	Nil		
	7225.19.00.00	-- Other	kg	Nil		
	7225.30	- Other, not further worked than hot-rolled, in coils :				
	7225.30.10.00	-- Of high speed steel	kg	Nil		
	7225.30.90.00	-- Other	kg	Nil		
	7225.40	- Other, not further worked than hot-rolled, not in coils :				
	7225.40.10.00	-- Of high speed steel	kg	Nil		
	7225.40.90.00	-- Other	kg	Nil		
	7225.50	- Other, not further worked than cold-rolled (cold-reduced) :				
	7225.50.10.00	-- Of high speed steel	kg	Nil		
	7225.50.90.00	-- Other	kg	Nil		
		- Other :				
	7225.91	-- Electrolytically plated or coated with zinc :				
	7225.91.10.00	--- Of high speed steel	kg	Nil		
	7225.91.90.00	--- Other	kg	Nil		
	7225.92	-- Otherwise plated or coated with zinc :				
	7225.92.10.00	--- Of high speed steel	kg	Nil		
7225.92.90.00	--- Other	kg	Nil			
7225.99	-- Other :					
7225.99.10.00	--- Of high speed steel	kg	Nil			
7225.99.90.00	--- Other	kg	Nil			
72.26		Flat-rolled products of other alloy steel, of a width of less than 600 mm.				
		- Of silicon-electrical steel :				
	7226.11	-- Grain-oriented :				
	7226.11.10.00	--- Hoop and strip, of a width not exceeding 400 mm	kg	Nil		
	7226.11.90.00	--- Other	kg	Nil		
	7226.19	-- Other :				
	7226.19.10.00	--- Hoop and strip, of a width not exceeding 400 mm	kg	Nil		
	7226.19.90.00	--- Other	kg	Nil		
	7226.20	- Of high speed steel :				
	7226.20.10.00	-- Hoop and strip, of a width not exceeding 400 mm	kg	Nil		
	7226.20.90.00	-- Other	kg	Nil		
		- Other :				
	7226.91	-- Not further worked than hot-rolled :				
	7226.91.10.00	--- Hoop and strip, of a width not exceeding 400 mm	kg	Nil		
	7226.91.90.00	--- Other	kg	Nil		
	7226.92	-- Not further worked than cold-rolled (cold-reduced) :				
	7226.92.10.00	--- Hoop and strip, of a width not exceeding 400 mm	kg	Nil		
	7226.92.90.00	--- Other	kg	Nil		
	7226.99	-- Other :				
		--- Hoop and strip, of a width not exceeding 400 m :				
7226.99.11.00	---- Plated or coated with zinc	kg	Nil			
7226.99.19.00	---- Other	kg	Nil			
	--- Other :					
7226.99.91.00	---- Plated or coated with zinc	kg	Nil			
7226.99.99.00	---- Other	kg	Nil			
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.				
	7227.10.00.00	- Of high speed steel	kg	Nil		
	7227.20.00.00	- Of silico-manganese steel	kg	Nil		
	7227.90.00.00	- Other	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
72.28		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.			
	7228.10	- Bars and rods, of high speed steel :			
	7228.10.10.00	- - Of circular cross-section	kg	Nil	
	7228.10.90.00	- - Other	kg	Nil	
	7228.20	- Bars and rods, of silico-manganese steel :			
		- - Of circular cross-section :			
	7228.20.11.00	- - - Not further worked than hot-rolled, hot-drawn or extruded	kg	Nil	
	7228.20.19.00	- - - Other	kg	Nil	
		- - Other :			
	7228.20.91.00	- - - Not further worked than hot-rolled, hot-drawn or extruded	kg	Nil	
	7228.20.99.00	- - - Other	kg	Nil	
	7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded :			
	7228.30.10.00	- - Of circular cross-section	kg	Nil	
	7228.30.90.00	- - Other	kg	Nil	
	7228.40	- Other bars and rods, not further worked than forged :			
	7228.40.10.00	- - Of circular cross-section	kg	Nil	
	7228.40.90.00	- - Other	kg	Nil	
	7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished :			
	7228.50.10.00	- - Of circular cross-section	kg	Nil	
	7228.50.90.00	- - Other	kg	Nil	
	7228.60	- Other bars and rods :			
	7228.60.10.00	- - Of circular cross-section	kg	Nil	
	7228.60.90.00	- - Other	kg	Nil	
	7228.70	- Angles, shapes and sections :			
	7228.70.10.00	- - Not further worked than hot-rolled, hot-drawn or extruded	kg	Nil	
	7228.70.90.00	- - Other	kg	Nil	
	7228.80	- Hollow drill bars and rods :			
		- - Containing by weight 0.6 % or more of carbon :			
	7228.80.11.00	- - - Of circular cross-section	kg	Nil	
	7228.80.19.00	- - - Other	kg	Nil	
	7228.80.90.00	- - Other	kg	Nil	
	72.29		Wire of other alloy steel.		
7229.20.00.00		- Of silico-manganese steel	kg	Nil	
7229.90		- Other :			
7229.90.20.00		- - Of cross-section not exceeding 5.5 mm	kg	Nil	
7229.90.30.00		- - Other, of high speed steel	kg	Nil	
		- - Other :			
7229.90.91.00	- - - Containing by weight 0.5 % or more of chromium	kg	Nil		
7229.90.99.00	- - - Other	kg	Nil		

Chapter 73
Articles of iron or steel

Notes.

1. In this Chapter the expression “cast iron” applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.
2. In this Chapter the word “wire” means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.			
	7301.10.00.00	- Sheet piling	kg	Nil	
	7301.20.00.00	- Angles, shapes and sections	kg	Nil	
73.02		Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.			
	7302.10.00.00	- Rails	kg	Nil	
	7302.30.00.00	- Switch blades, crossing frogs, point rods and other crossing pieces	kg	Nil	
	7302.40.00.00	- Fish-plates and sole plates	kg	Nil	
	7302.90	- Other :			
	7302.90.10.00	- - Sleepers (cross-ties)	kg	Nil	
	7302.90.90.00	- - Other	kg	Nil	
73.03		Tubes, pipes and hollow profiles, of cast iron.			
	7303.00.11.00	- Tubes and pipes :			
	7303.00.19.00	- - Hubless tubes and pipes	kg	Nil	
		- - Other	kg	Nil	
		- Other :			
7303.00.91.00	- - With an external diameter not exceeding 100 mm	kg	Nil		
7303.00.99.00	- - Other	kg	Nil		
73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.			
		- Line pipe of a kind used for oil or gas pipelines :			
	7304.11.00.00	- - Of stainless steel	kg	Nil	
	7304.19.00.00	- - Other	kg	Nil	
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :			
	7304.22	- - Drill pipe of stainless steel :			
	7304.22.10.00	- - - With yield strength less than 80,000 psi and not threaded pipe-end	kg	Nil	
	7304.22.90.00	- - - Other	kg	Nil	
	7304.23	- - Other drill pipe :			
	7304.23.10.00	- - - With yield strength less than 80,000 psi and not threaded pipe-end	kg	Nil	
	7304.23.90.00	- - - Other	kg	Nil	
	7304.24	- - Other, of stainless steel :			
	7304.24.10.00	- - - Casing and tubing with yield strength less than 80,000 psi and not threaded end	kg	Nil	
	7304.24.90.00	- - - Other	kg	Nil	
	7304.29	- - Other :			
7304.29.10.00	- - - Casing and tubing with yield strength less than 80,000 psi and not threaded end	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	7304.29.90.00	- - - Other	kg	Nil	
		- Other, of circular cross-section, of iron or non-alloy steel :			
	7304.31	- - Cold-drawn or cold-rolled (cold-reduced) :			
	7304.31.10.00	- - - Drillrod casing and tubing with pin and box threads	kg	Nil	
	7304.31.20.00	- - - High-pressure pipe capable of withstanding a pressure of not less than 42,000 psi	kg	Nil	
	7304.31.40.00	- - - Other, having an external diameter of less than 140 mm and containing less than 0.45 % by weight of carbon	kg	Nil	
	7304.31.90.00	- - - Other	kg	Nil	
	7304.39	- - Other :			
	7304.39.20.00	- - - High-pressure pipe capable of withstanding a pressure of not less than 42,000 psi	kg	Nil	
	7304.39.40.00	- - - Other, having an external diameter of less than 140 mm and containing less than 0.45 % by weight of carbon	kg	Nil	
	7304.39.90.00	- - - Other	kg	Nil	
		- Other, of circular cross-section, of stainless steel :			
	7304.41.00.00	- - Cold-drawn or cold-rolled (cold-reduced)	kg	Nil	
	7304.49.00.00	- - Other	kg	Nil	
		- Other, of circular cross-section, of other alloy steel :			
	7304.51	- - Cold-drawn or cold-rolled (cold-reduced) :			
	7304.51.10.00	- - - Drillrod casing and tubing with pin and box threads	kg	Nil	
	7304.51.20.00	- - - High-pressure pipe capable of withstanding a pressure of not less than 42,000 psi	kg	Nil	
	7304.51.90.00	- - - Other	kg	Nil	
	7304.59	- - Other :			
	7304.59.10.00	- - - High-pressure pipe capable of withstanding a pressure of not less than 42,000 psi	kg	Nil	
	7304.59.90.00	- - - Other	kg	Nil	
	7304.90	- Other :			
	7304.90.10.00	- - High-pressure pipe capable of withstanding a pressure of not less than 42,000 psi	kg	Nil	
	7304.90.30.00	- - Other, having an external diameter of less than 140 mm and containing less than 0.45 % by weight of carbon	kg	Nil	
	7304.90.90.00	- - Other	kg	Nil	
73.05		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.			
		- Line pipe of a kind used for oil or gas pipelines :			
	7305.11.00.00	- - Longitudinally submerged arc welded	kg	Nil	
	7305.12	- - Other, longitudinally welded :			
	7305.12.10.00	- - - Electric resistance welded (ERW)	kg	Nil	
	7305.12.90.00	- - - Other	kg	Nil	
	7305.19	- - Other :			
	7305.19.10.00	- - - Spiral or helical submerged arc welded	kg	Nil	
	7305.19.90.00	- - - Other	kg	Nil	
	7305.20.00.00	- Casing of a kind used in drilling for oil or gas	kg	Nil	
		- Other, welded :			
	7305.31	- - Longitudinally welded :			
	7305.31.10.00	- - - Stainless steel pipes and tubes	kg	Nil	
	7305.31.90.00	- - - Other	kg	Nil	
	7305.39	- - Other :			
	7305.39.10.00	- - - High-pressure pipe capable of withstanding a pressure of not less than 42,000 psi	kg	Nil	
	7305.39.90.00	- - - Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
73.06	7305.90.00.00	- Other	kg	Nil	
		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.			
		- Line pipe of a kind used for oil or gas pipelines :			
	7306.11	- - Welded, of stainless steel :			
	7306.11.10.00	- - - Longitudinally electric resistance welded (ERW)	kg	Nil	
	7306.11.20.00	- - - Spiral or helical submerged arc welded	kg	Nil	
	7306.11.90.00	- - - Other	kg	Nil	
	7306.19	- - Other :			
	7306.19.10.00	- - - Longitudinally electric resistance welded (ERW)	kg	Nil	
	7306.19.20.00	- - - Spiral or helical submerged arc welded	kg	Nil	
	7306.19.90.00	- - - Other	kg	Nil	
		- Casing and tubing of a kind used in drilling for oil or gas :			
	7306.21.00.00	- - Welded, of stainless steel	kg	Nil	
	7306.29.00.00	- - Other	kg	Nil	
	7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel :			
		- - Boiler tubes :			
	7306.30.11.00	- - - With an external diameter less than 12.5 mm	kg	Nil	
	7306.30.19.00	- - - Other	kg	Nil	
		- - Copper-plated, fluororesin-coated or zinc-chromated steel tubes with an external diameter not exceeding 15 mm :			
	7306.30.21.00	- - - With an external diameter less than 12.5 mm	kg	Nil	
	7306.30.29.00	- - - Other	kg	Nil	
	7306.30.30.00	- - Pipe of a kind used to make sheath pipe (heater pipe) for heating elements of electric flat irons or rice cookers, with an external diameter not exceeding 12 mm	kg	Nil	
		- - High-pressure pipe capable of withstanding a pressure of not less than 42,000 psi :			
	7306.30.41.00	- - - With an external diameter less than 12.5 mm	kg	Nil	
	7306.30.49.00	- - - Other	kg	Nil	
		- - Other :			
	7306.30.91.00	- - - With an internal diameter of 12.5 mm or more, an external diameter less than 140 mm and containing by weight less than 0.45 % of carbon	kg	Nil	
	7306.30.92.00	- - - With an internal diameter less than 12.5 mm	kg	Nil	
	7306.30.99.00	- - - Other	kg	Nil	
	7306.40	- Other, welded, of circular cross-section, of stainless steel :			
		- - Boiler tubes:			
	7306.40.11.00	- - - With an external diameter not exceeding 12.5 mm	kg	Nil	
	7306.40.19.00	- - - Other	kg	Nil	
7306.40.20.00	- - Stainless steel pipes and tubes, with an external diameter exceeding 105 mm	kg	Nil		
7306.40.30.00	- - Pipes and tubes containing by weight at least 30 % of nickel, with an external diameter not exceeding 10 mm	kg	Nil		
7306.40.90.00	- - Other	kg	Nil		
7306.50	- Other, welded, of circular cross-section, of other alloy steel :				
	- - Boiler tubes :				
7306.50.11.00	- - - With an external diameter less than 12.5 mm	kg	Nil		
7306.50.19.00	- - - Other	kg	Nil		
	- - Other :				
7306.50.91.00	- - - With an external diameter less than 12.5 mm	kg	Nil		
7306.50.99.00	- - - Other	kg	Nil		
	- Other, welded, of non-circular cross-section :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
73.07	7306.61	-- Of square or rectangular cross-section :			
	7306.61.10.00	--- With an external diagonal cross-section less than 12.5 mm	kg	Nil	
	7306.61.90.00	--- Other	kg	Nil	
	7306.69	-- Of other non-circular cross-section :			
	7306.69.10.00	--- With an external diagonal cross-section less than 12.5 mm	kg	Nil	
	7306.69.90.00	--- Other	kg	Nil	
	7306.90	- Other :			
		-- Copper brazed pipes and tubes :			
	7306.90.11.00	--- With an external diagonal cross-section less than 12.5 mm	kg	Nil	
	7306.90.19.00	--- Other	kg	Nil	
		-- Other :			
	7306.90.91.00	--- High-pressure pipe capable of withstanding a pressure of not less than 42,000 psi, with an internal diameter less than 12.5 mm	kg	Nil	
	7306.90.92.00	--- Other high pressure pipes	kg	Nil	
	7306.90.93.00	--- Other, with an external diagonal cross-section less than 12.5 mm	kg	Nil	
	7306.90.99.00	--- Other	kg	Nil	
		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.			
		- Cast fittings :			
	7307.11	-- Of non-malleable cast iron :			
	7307.11.10.00	--- Hubless tube or pipe fittings	kg	Nil	
	7307.11.90.00	--- Other	kg	Nil	
	7307.19.00.00	-- Other	kg	Nil	
		- Other, of stainless steel :			
	7307.21	-- Flanges :			
	7307.21.10.00	--- Having an internal diameter of less than 15 cm	kg	Nil	
	7307.21.90.00	--- Other	kg	Nil	
	7307.22	-- Threaded elbows, bends and sleeves :			
	7307.22.10.00	--- Having an internal diameter of less than 15 cm	kg	Nil	
	7307.22.90.00	--- Other	kg	Nil	
	7307.23	-- Butt welding fittings :			
	7307.23.10.00	--- Having an internal diameter of less than 15 cm	kg	Nil	
	7307.23.90.00	--- Other	kg	Nil	
	7307.29	-- Other :			
	7307.29.10.00	--- Having an internal diameter of less than 15 cm	kg	Nil	
	7307.29.90.00	--- Other	kg	Nil	
		- Other :			
	7307.91	-- Flanges :			
	7307.91.10.00	--- Having an internal diameter of less than 15 cm	kg	Nil	
	7307.91.90.00	--- Other	kg	Nil	
	7307.92	-- Threaded elbows, bends and sleeves :			
	7307.92.10.00	--- Having an internal diameter of less than 15 cm	kg	Nil	
7307.92.90.00	--- Other	kg	Nil		
7307.93	-- Butt welding fittings :				
7307.93.10.00	--- Having an internal diameter of less than 15 cm	kg	Nil		
7307.93.90.00	--- Other	kg	Nil		
7307.99	-- Other :				
7307.99.10.00	--- Having an internal diameter of less than 15 cm	kg	Nil		
7307.99.90.00	--- Other	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
73.08		Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.			
	7308.10	- Bridges and bridge-sections :			
	7308.10.10.00	- - Prefabricated modular type joined by shear connectors	kg	Nil	
	7308.10.90.00	- - Other	kg	Nil	
	7308.20	- Towers and lattice masts :			
		- - Towers :			
	7308.20.11.00	- - - Prefabricated modular type joined by shear connectors	kg	Nil	
	7308.20.19.00	- - - Other	kg	Nil	
		- - Lattice masts :			
	7308.20.21.00	- - - Prefabricated modular type joined by shear connectors	kg	Nil	
	7308.20.29.00	- - - Other	kg	Nil	
	7308.30	- Doors, windows and their frames and thresholds for doors :			
	7308.30.10.00	- - Doors, of a thickness of 6 mm or more but not exceeding 8 mm	kg	Nil	
	7308.30.90.00	- - Other	kg	Nil	
	7308.40	- Equipment for scaffolding, shuttering, propping or pit-propping :			
	7308.40.10.00	- - Prefabricated modular type joined by shear connectors	kg	Nil	
	7308.40.90.00	- - Other	kg	Nil	
	7308.90	- Other :			
	7308.90.20.00	- - Prefabricated modular type joined by shear connectors	kg	Nil	
	7308.90.40.00	- - Corrugated and curved galvanised plates or sheets prepared for use in conduits, culverts or tunnels	kg	Nil	
	7308.90.50.00	- - Rails for ships	kg	Nil	
	7308.90.60.00	- - Perforated cable trays	kg	Nil	
		- - Other :			
	7308.90.92.00	- - - Guardrails	kg	Nil	
	7308.90.99.00	- - - Other	kg	Nil	
73.09		Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
		- Of a kind used for the conveyance or packing of goods :			
	7309.00.11.00	- - Lined or heat-insulated	kg	Nil	
	7309.00.19.00	- - Other	kg	Nil	
		- Other :			
	7309.00.91.00	- - Lined or heat-insulated	kg	Nil	
	7309.00.99.00	- - Other	kg	Nil	
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	7310.10	- Of a capacity of 50 l or more :			
	7310.10.10.00	- - Of tinfoil	kg	Nil	
		- - Other :			
	7310.10.91.00	- - - Casting, forging or stamping, in the rough state	kg	Nil	
	7310.10.99.00	- - - Other	kg	Nil	
		- Of a capacity of less than 50 l :			
	7310.21	- - Cans which are to be closed by soldering or crimping :			
	7310.21.10.00	- - - Of a capacity of less than 1 l	kg	Nil	
		- - - Other :			
	7310.21.91.00	- - - - Of tinfoil	kg	Nil	
	7310.21.99.00	- - - - Other	kg	Nil	
	7310.29	- - Other :			
	7310.29.10.00	- - - Of a capacity of less than 1 l	kg	Nil	
		- - - Other :			
	7310.29.91.00	- - - - Of tinfoil	kg	Nil	
	7310.29.92.00	- - - - Other casting, forging or stamping, in the rough state	kg	Nil	
	7310.29.99.00	- - - - Other	kg	Nil	
73.11		Containers for compressed or liquefied gas, of iron or steel.			
		- Seamless steel cylinders :			
	7311.00.23.00	- - Of a capacity of less than 30 l, for Liquefied Petroleum Gas (LPG)	kg	Nil	
	7311.00.24.00	- - Of a capacity of 30 l or more, but less than 110 l, for Liquefied Petroleum Gas (LPG)	kg	Nil	
	7311.00.25.00	- - Other, for Liquefied Petroleum Gas (LPG)	kg	Nil	
	7311.00.26.00	- - Other, of a capacity of less than 30 l	kg	Nil	
	7311.00.27.00	- - Other, of a capacity of 30 l or more, but less than 110 l	kg	Nil	
	7311.00.29.00	- - Other	kg	Nil	
		- Other :			
	7311.00.91.00	- - Of a capacity not exceeding 7.3 l	kg	Nil	
	7311.00.92.00	- - Of a capacity more than 7.3 l but less than 30 l	kg	Nil	
	7311.00.94.00	- - Of a capacity of 30 l or more, but less than 110 l	kg	Nil	
	7311.00.99.00	- - Other	kg	Nil	
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.			
	7312.10	- Stranded wire, ropes and cables :			
	7312.10.10.00	- - Locked coils, flattened strands and non-rotating wire ropes	kg	Nil	
	7312.10.20.00	- - Plated or coated with brass and of a diameter not exceeding 3 mm	kg	Nil	
		- - Other :			
	7312.10.91.00	- - - Stranded steel wires for prestressing concrete	kg	Nil	
	7312.10.99.00	- - - Other	kg	Nil	
	7312.90.00.00	- Other	kg	Nil	
73.13	7313.00.00.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	kg	Nil	
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.			
		- Woven cloth :			
	7314.12.00.00	- - Endless bands for machinery, of stainless steel	kg	Nil	
	7314.14.00.00	- - Other woven cloth, of stainless steel	kg	Nil	
	7314.19	- - Other :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
73.15	7314.19.10.00	- - - Endless bands for machinery other than of stainless steel	kg	Nil		
	7314.19.90.00	- - - Other	kg	Nil		
	7314.20.00.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	kg	Nil		
		- Other grill, netting and fencing, welded at the intersection :				
	7314.31.00.00	- - Plated or coated with zinc	kg	Nil		
	7314.39.00.00	- - Other	kg	Nil		
		- Other cloth, grill, netting and fencing :				
	7314.41.00.00	- - Plated or coated with zinc	kg	Nil		
	7314.42.00.00	- - Coated with plastics	kg	Nil		
	7314.49.00.00	- - Other	kg	Nil		
	7314.50.00.00	- Expanded metal	kg	Nil		
		Chain and parts thereof, of iron or steel.				
		- Articulated link chain and parts thereof :				
	7315.11	- - Roller chain :				
	7315.11.10.00	- - - Bicycle or motorcycle chain	kg	Nil		
		- - - Other :				
	7315.11.91.00	- - - - Transmission type, of a pitch length of not less than 6 mm and not more than 32 mm	kg	Nil		
	7315.11.99.00	- - - - Other	kg	Nil		
	7315.12	- - Other chain :				
	7315.12.10.00	- - - Bicycle or motorcycle chain	kg	Nil		
	7315.12.90.00	- - - Other	kg	Nil		
	7315.19	- - Parts :				
	7315.19.10.00	- - - Of bicycle or motorcycle chain	kg	Nil		
	7315.19.90.00	- - - Other	kg	Nil		
	7315.20.00.00	- Skid chain	kg	Nil		
		- Other chain :				
	7315.81.00.00	- - Stud-link	kg	Nil		
7315.82.00.00	- - Other, welded link	kg	Nil			
7315.89	- - Other :					
7315.89.10.00	- - - Bicycle or motorcycle chain	kg	Nil			
7315.89.90.00	- - - Other	kg	Nil			
7315.90	- Other parts :					
7315.90.20.00	- - Of bicycle or motorcycle chain	kg	Nil			
7315.90.90.00	- - Other	kg	Nil			
73.16	7316.00.00.00	Anchors, grapnels and parts thereof, of iron or steel.	kg	Nil		
73.17		Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.				
	7317.00.10.00	- Wire nails	kg	Nil		
	7317.00.20.00	- Staples	kg	Nil		
	7317.00.30.00	- Dog spikes for rail sleepers; gang nails	kg	Nil		
	7317.00.90.00	- Other	kg	Nil		
73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.				
		- Threaded articles :				
	7318.11.00.00	- - Coach screws	kg	Nil		
	7318.12	- - Other wood screws :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	7318.12.10.00	- - - Having a shank of an external diameter not exceeding 16 mm	kg	Nil	
	7318.12.90.00	- - - Other	kg	Nil	
	7318.13.00.00	- - Screw hooks and screw rings	kg	Nil	
	7318.14	- - Self-tapping screws :			
	7318.14.10.00	- - - Having a shank of an external diameter not exceeding 16 mm	kg	Nil	
	7318.14.90.00	- - - Other	kg	Nil	
	7318.15	- - Other screws and bolts, whether or not with their nuts or washers :			
	7318.15.10.00	- - - Having a shank of an external diameter not exceeding 16 mm	kg	Nil	
	7318.15.90.00	- - - Other	kg	Nil	
	7318.16	- - Nuts :			
	7318.16.10.00	- - - For bolts having a shank of an external diameter not exceeding 16 mm	kg	Nil	
	7318.16.90.00	- - - Other	kg	Nil	
	7318.19	- - Other :			
	7318.19.10.00	- - - Having a shank of an external diameter not exceeding 16 mm	kg	Nil	
	7318.19.90.00	- - - Other	kg	Nil	
		- Non-threaded articles :			
	7318.21.00.00	- - Spring washers and other lock washers	kg	Nil	
	7318.22.00.00	- - Other washers	kg	Nil	
	7318.23	- - Rivets :			
	7318.23.10.00	- - - Having an external diameter not exceeding 16 mm	kg	Nil	
	7318.23.90.00	- - - Other	kg	Nil	
	7318.24.00.00	- - Cotters and cotter-pins	kg	Nil	
	7318.29	- - Other :			
	7318.29.10.00	- - - Having a shank of an external diameter not exceeding 16 mm	kg	Nil	
	7318.29.90.00	- - - Other	kg	Nil	
73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.			
	7319.40	- Safety pins and other pins :			
	7319.40.10.00	- - Safety pins	kg	Nil	
	7319.40.20.00	- - Other pins	kg	Nil	
	7319.90	- Other :			
	7319.90.10.00	- - Sewing, darning or embroidery needles	kg	Nil	
	7319.90.90.00	- - Other	kg	Nil	
73.20		Springs and leaves for springs, of iron or steel.			
	7320.10	- Leaf-springs and leaves therefor :			
		- - Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30 :			
	7320.10.11.00	- - - Suitable for use on motor vehicles of heading 87.02, 87.03 or 87.04	kg	Nil	5%
	7320.10.12.00	- - - Suitable for use on other motor vehicles	kg	Nil	5%
	7320.10.19.00	- - - Other	kg	Nil	5%
	7320.10.90.00	- - Other	kg	Nil	
	7320.20	- Helical springs :			
		- - Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30 :			
	7320.20.11.00	- - - For motor vehicles	kg	Nil	5%
	7320.20.12.00	- - - For earth-moving machinery	kg	Nil	5%
	7320.20.19.00	- - - Other	kg	Nil	5%
	7320.20.90.00	- - Other	kg	Nil	
	7320.90	- Other :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
73.21	7320.90.10.00	- - Suitable for use on motor vehicles	kg	Nil	5%
	7320.90.90.00	- - Other	kg	Nil	
		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.			
		- Cooking appliances and plate warmers :			
	7321.11.00.00	- - For gas fuel or for both gas and other fuels	u	Nil	
	7321.12.00.00	- - For liquid fuel	u	Nil	
	7321.19	- - Other, including appliances for solid fuel :			
	7321.19.10.00	- - - For solid fuel	u	Nil	
	7321.19.90.00	- - - Other	u	Nil	
		- Other appliances :			
	7321.81.00.00	- - For gas fuel or for both gas and other fuels	u	Nil	
	7321.82.00.00	- - For liquid fuel	u	Nil	
	7321.89.00.00	- - Other, including appliances for solid fuel	u	Nil	
73.22	7321.90	- Parts :			
	7321.90.10.00	- - Of kerosene stoves	kg	Nil	
	7321.90.20.00	- - Of cooking appliances and plate warmers using gas fuel	kg	Nil	
	7321.90.90.00	- - Other	kg	Nil	
		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.			
		- Radiators and parts thereof :			
	7322.11.00.00	- - Of cast iron	kg	Nil	
	7322.19.00.00	- - Other	kg	Nil	
	7322.90.00.00	- Other	kg	Nil	
		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.			
	7323.10.00.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	kg	Nil	
		- Other :			
	7323.91	- - Of cast iron, not enamelled :			
7323.91.10.00	- - - Kitchenware	kg	Nil		
7323.91.20.00	- - - Ashtrays	kg	Nil		
7323.91.90.00	- - - Other	kg	Nil		
7323.92.00.00	- - Of cast iron, enamelled	kg	Nil		
7323.93	- - Of stainless steel :				
7323.93.10.00	- - - Kitchenware	kg	Nil		
7323.93.20.00	- - - Ashtrays	kg	Nil		
7323.93.90.00	- - - Other	kg	Nil		
7323.94.00.00	- - Of iron (other than cast iron) or steel, enamelled	kg	Nil		
7323.99	- - Other :				
7323.99.10.00	- - - Kitchenware	kg	Nil		
7323.99.20.00	- - - Ashtrays	kg	Nil		
7323.99.90.00	- - - Other	kg	Nil		
73.24		Sanitary ware and parts thereof, of iron or steel.			
	7324.10	- Sinks and wash basins, of stainless steel :			
	7324.10.10.00	- - Kitchen sinks	kg	Nil	
	7324.10.90.00	- - Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	7324.21	- Baths :			
	7324.21.10.00	- - Of cast iron, whether or not enamelled :			
	7324.21.10.00	- - - Bathtubs having rectangular or oblong interior shape	kg	Nil	
	7324.21.90.00	- - - Other	kg	Nil	
	7324.29	- - Other :			
	7324.29.10.00	- - - Bathtubs having rectangular or oblong interior shape	kg	Nil	
	7324.29.90.00	- - - Other	kg	Nil	
	7324.90	- Other, including parts :			
	7324.90.10.00	- - Flushing water closets or urinals (fixed type)	kg	Nil	
	7324.90.30.00	- - Bedpans and portable urinals	kg	Nil	
		- - Other :			
	7324.90.91.00	- - - Parts of kitchen sinks or bathtubs	kg	Nil	
	7324.90.93.00	- - - Parts of flushing water closets or urinals (fixed type)	kg	Nil	
	7324.90.99.00	- - - Other	kg	Nil	
73.25		Other cast articles of iron or steel.			
	7325.10	- Of non-malleable cast iron :			
	7325.10.20.00	- - Manhole covers, gratings and frames therefor	kg	Nil	
	7325.10.30.00	- - Spouts and cups for latex collection	kg	Nil	
	7325.10.90.00	- - Other	kg	Nil	
		- Other :			
	7325.91.00.00	- - Grinding balls and similar articles for mills	kg	Nil	
	7325.99	- - Other :			
	7325.99.20.00	- - - Manhole covers, gratings and frames therefor	kg	Nil	
	7325.99.90.00	- - - Other	kg	Nil	
73.26		Other articles of iron or steel.			
		- Forged or stamped, but not further worked :			
	7326.11.00.00	- - Grinding balls and similar articles for mills	kg	Nil	
	7326.19.00.00	- - Other	kg	Nil	
	7326.20	- Articles of iron or steel wire :			
	7326.20.50.00	- - Poultry cages and the like	kg	Nil	
	7326.20.60.00	- - Rat traps	kg	Nil	
	7326.20.90.00	- - Other	kg	Nil	
	7326.90	- Other :			
	7326.90.10.00	- - Ships' rudders	kg	Nil	
	7326.90.20.00	- - Spouts and cups for latex collection	kg	Nil	
	7326.90.30.00	- - Stainless steel clamp assemblies with rubber sleeves of a kind used for hubless cast iron pipes and pipe fittings	kg	Nil	
	7326.90.60.00	- - Bunsen burners	kg	Nil	
	7326.90.70.00	- - Horseshoes; riding boot spurs	kg	Nil	
		- - Other :			
	7326.90.91.00	- - - Cigarette cases and boxes	kg	Nil	
	7326.90.99.00	- - - Other	kg	Nil	

Chapter 74
Copper and articles thereof

Note.

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

(a) **Refined copper**

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

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

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

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

(b) **Copper alloys**

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

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5 %.

(c) **Master alloys**

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.53.

(d) **Bars and rods**

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

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

(e) **Profiles**

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

(f) **Wire**

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

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

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

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

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

(h) **Tubes and pipes**

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

Subheading Note.

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

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

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

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

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

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

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

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

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

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
74.01	7401.00.00.00	Copper mattes; cement copper (precipitated copper).	kg	Nil	
74.02	7402.00.00.00	Unrefined copper; copper anodes for electrolytic refining.	kg	Nil	
74.03		Refined copper and copper alloys, unwrought.			
		- Refined copper :			
	7403.11.00.00	-- Cathodes and sections of cathodes	kg	Nil	
	7403.12.00.00	-- Wire-bars	kg	Nil	
	7403.13.00.00	-- Billets	kg	Nil	
	7403.19.00.00	-- Other	kg	Nil	
		- Copper alloys :			
	7403.21.00.00	-- Copper-zinc base alloys (brass)	kg	Nil	
	7403.22.00.00	-- Copper-tin base alloys (bronze)	kg	Nil	
	7403.29.00.00	-- Other copper alloys (other than master alloys of heading 74.05)	kg	Nil	
74.04	7404.00.00.00	Copper waste and scrap.	kg	Nil	
74.05	7405.00.00.00	Master alloys of copper.	kg	Nil	
74.06		Copper powders and flakes.			
	7406.10.00.00	- Powders of non-lamellar structure	kg	Nil	
	7406.20.00.00	- Powders of lamellar structure; flakes	kg	Nil	
74.07		Copper bars, rods and profiles.			
	7407.10	- Of refined copper :			
	7407.10.30.00	-- Profiles	kg	Nil	
	7407.10.40.00	-- Bars and rods	kg	Nil	
		- Of copper alloys :			
	7407.21.00.00	-- Of copper-zinc base alloys (brass)	kg	Nil	
	7407.29.00.00	-- Other	kg	Nil	
74.08		Copper wire.			
		- Of refined copper :			
	7408.11	-- Of which the maximum cross-sectional dimension exceeds 6 mm :			
	7408.11.10.00	--- Of which the maximum cross-sectional dimension does not exceed 14 mm	kg	Nil	
	7408.11.90.00	--- Other	kg	Nil	
	7408.19.00.00	-- Other	kg	Nil	
		- Of copper alloys :			
	7408.21.00.00	-- Of copper-zinc base alloys (brass)	kg	Nil	
	7408.22.00.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	Nil	
	7408.29.00.00	-- Other	kg	Nil	
74.09		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.			
		- Of refined copper :			
	7409.11.00.00	-- In coils	kg	Nil	
	7409.19.00.00	-- Other	kg	Nil	
		- Of copper-zinc base alloys (brass) :			
	7409.21.00.00	-- In coils	kg	Nil	
	7409.29.00.00	-- Other	kg	Nil	
		- Of copper-tin base alloys (bronze) :			
	7409.31.00.00	-- In coils	kg	Nil	
	7409.39.00.00	-- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
74.10	7409.40.00.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	Nil		
	7409.90.00.00	- Of other copper alloys	kg	Nil		
		Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm.				
		- Not backed :				
	7410.11.00.00	-- Of refined copper	kg	Nil		
	7410.12.00.00	-- Of copper alloys	kg	Nil		
		- Backed :				
	7410.21	-- Of refined copper :				
	7410.21.10.00	--- Copper clad laminate for printed circuit boards	kg	Nil		
	7410.21.90.00	--- Other	kg	Nil		
7410.22.00.00	-- Of copper alloys	kg	Nil			
74.11		Copper tubes and pipes.				
	7411.10.00.00	- Of refined copper	kg	Nil		
		- Of copper alloys :				
	7411.21.00.00	-- Of copper-zinc base alloys (brass)	kg	Nil		
	7411.22.00.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	Nil		
7411.29.00.00	-- Other	kg	Nil			
74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).				
	7412.10.00.00	- Of refined copper	kg	Nil		
	7412.20	- Of copper alloys :				
	7412.20.20.00	-- Hose fittings	kg	Nil		
		-- Other :				
7412.20.91.00	--- Of copper-zinc base alloys (brass)	kg	Nil			
7412.20.99.00	--- Other	kg	Nil			
74.13		Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.				
	7413.00.10.00	- Of a diameter not exceeding 28.28 mm	kg	Nil		
	7413.00.90.00	- Other	kg	Nil		
74.15		Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.				
	7415.10	- Nails and tacks, drawing pins, staples and similar articles :				
		-- Nails	kg	Nil		
	7415.10.10.00	-- Nails	kg	Nil		
	7415.10.20.00	-- Staples	kg	Nil		
	7415.10.90.00	-- Other	kg	Nil		
		- Other articles, not threaded :				
	7415.21.00.00	-- Washers (including spring washers)	kg	Nil		
	7415.29.00.00	-- Other	kg	Nil		
		- Other threaded articles :				
	7415.33	-- Screws; bolts and nuts :				
7415.33.10.00	--- Screws	kg	Nil			
7415.33.20.00	--- Bolts and nuts	kg	Nil			
7415.39.00.00	-- Other	kg	Nil			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
74.18		Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.			
	7418.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:			
	7418.10.10.00	-- Pot scourers and scouring or polishing pads, gloves and the like	kg	Nil	
	7418.10.30.00	-- Cooking or heating apparatus of a kind used for household purposes, non-electric and parts thereof	kg	Nil	
	7418.10.90.00	-- Other	kg	Nil	
	7418.20.00.00	- Sanitary ware and parts thereof	kg	Nil	
74.19		Other articles of copper.			
	7419.10.00.00	- Chain and parts thereof	kg	Nil	
		- Other :			
	7419.91	-- Cast, moulded, stamped or forged, but not further worked :			
	7419.91.10.00	--- Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment	kg	Nil	
	7419.91.90.00	--- Other	kg	Nil	
	7419.99	-- Other :			
		--- Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper :			
	7419.99.31.00	---- For machinery	kg	Nil	
	7419.99.39.00	---- Other	kg	Nil	
	7419.99.40.00	--- Springs	kg	Nil	
	7419.99.50.00	--- Cigarette cases or boxes	kg	Nil	
	7419.99.60.00	--- Cooking or heating apparatus, other than of a kind used for domestic purposes, and parts thereof	kg	Nil	
	7419.99.70.00	--- Articles specially designed for use during religious rites	kg	Nil	
		--- Other :			
7419.99.91.00	---- Electroplating anodes; capacity measures (other than for domestic use)	kg	Nil		
7419.99.92.00	---- Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment of a capacity of 300 l or less	kg	Nil		
7419.99.99.00	---- Other	kg	Nil		

Chapter 75
Nickel and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Notes.

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

(a) **Nickel, not alloyed**

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

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

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

(b) **Nickel alloys**

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

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

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
75.01	7501.10.00.00	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy. - Nickel mattes	kg	Nil	
	7501.20.00.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	kg	Nil	
75.02	7502.10.00.00	Unwrought nickel. - Nickel, not alloyed	kg	Nil	
	7502.20.00.00	- Nickel alloys	kg	Nil	
75.03	7503.00.00.00	Nickel waste and scrap.	kg	Nil	
75.04	7504.00.00.00	Nickel powders and flakes.	kg	Nil	
75.05		Nickel bars, rods, profiles and wire. - Bars, rods and profiles :			
	7505.11.00.00	- - Of nickel, not alloyed	kg	Nil	
	7505.12.00.00	- - Of nickel alloys	kg	Nil	
		- Wire :			
	7505.21.00.00	- - Of nickel, not alloyed	kg	Nil	
	7505.22.00.00	- - Of nickel alloys	kg	Nil	
75.06		Nickel plates, sheets, strip and foil.			
	7506.10.00.00	- Of nickel, not alloyed	kg	Nil	
	7506.20.00.00	- Of nickel alloys	kg	Nil	
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).			
		- Tubes and pipes :			
	7507.11.00.00	- - Of nickel, not alloyed	kg	Nil	
	7507.12.00.00	- - Of nickel alloys	kg	Nil	
	7507.20.00.00	- Tube or pipe fittings	kg	Nil	
75.08		Other articles of nickel.			
	7508.10.00.00	- Cloth, grill and netting, of nickel wire	kg	Nil	
	7508.90	- Other :			
	7508.90.30.00	- - Bolts and nuts	kg	Nil	
	7508.90.50.00	- - Electroplating anodes, including those produced by electrolysis	kg	Nil	
	7508.90.90.00	- - Other	kg	Nil	

Chapter 76
Aluminium and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Notes.

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

(a) **Aluminium, not alloyed**

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

TABLE – Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements ⁽¹⁾ , each	0.1 ⁽²⁾
<p>(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.</p> <p>(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 %.</p>	

(b) **Aluminium alloys**

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

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

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
76.01	7601.10.00.00	Unwrought aluminium. - Aluminium, not alloyed	kg	Nil	
	7601.20.00.00	- Aluminium alloys	kg	Nil	
76.02	7602.00.00.00	Aluminium waste and scrap.	kg	Nil	
76.03	7603.10.00.00	Aluminium powders and flakes. - Powders of non-lamellar structure	kg	Nil	
	7603.20	- Powders of lamellar structure; flakes :			
	7603.20.10.00	- - Flakes	kg	Nil	
	7603.20.20.00	- - Powders of lamellar structure	kg	Nil	
76.04	7604.10	Aluminium bars, rods and profiles. - Of aluminium, not alloyed :			
	7604.10.10.00	- - Bars and rods	kg	Nil	
	7604.10.90.00	- - Other	kg	Nil	
	7604.21	- Of aluminium alloys :			
	7604.21.10.00	- - Hollow profiles :			
		- - - Perforated tube profiles of a kind suitable for use in evaporator coils of motor vehicle air conditioning machines	kg	Nil	
	7604.21.20.00	- - - Aluminium spacers (hollow profiles with one side having light perforations along its whole length)	kg	Nil	
	7604.21.90.00	- - - Other	kg	Nil	
	7604.29	- - Other :			
	7604.29.10.00	- - - Extruded bars and rods	kg	Nil	
7604.29.30.00	- - - Y-shaped profiles for zip fasteners, in coils	kg	Nil		
7604.29.90.00	- - - Other	kg	Nil		
76.05		Aluminium wire. - Of aluminium, not alloyed :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	7605.11.00.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg	Nil	
	7605.19	-- Other :			
	7605.19.10.00	--- Of a diameter not exceeding 0.0508 mm	kg	Nil	
	7605.19.90.00	--- Other	kg	Nil	
		- Of aluminium alloys :			
	7605.21.00.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg	Nil	
	7605.29	-- Other :			
	7605.29.10.00	--- Of a diameter not exceeding 0.254 mm	kg	Nil	
	7605.29.90.00	--- Other	kg	Nil	
76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.			
		- Rectangular (including square) :			
	7606.11	-- Of aluminium, not alloyed :			
	7606.11.10.00	--- Plain or figured by rolling or pressing, not otherwise surface treated	kg	Nil	
	7606.11.90.00	--- Other	kg	Nil	
	7606.12	-- Of aluminium alloys :			
	7606.12.20.00	--- Aluminium plates, not sensitised, of a kind used in the printing industry	kg	Nil	
		--- Sheets :			
	7606.12.32.00	---- For making can stock including end stock and tab stock, in coils	kg	Nil	
	7606.12.33.00	---- Other, of aluminium alloy 5082 or 5182, exceeding 1 m in width, in coils	kg	Nil	
	7606.12.34.00	---- Other, litho grade sheet alloy HA 1052 hardness temper H19 and alloy HA 1050 hardness temper H18	kg	Nil	
	7606.12.35.00	---- Other, surface worked	kg	Nil	
	7606.12.39.00	---- Other	kg	Nil	
	7606.12.90.00	--- Other	kg	Nil	
		- Other :			
	7606.91.00.00	-- Of aluminium, not alloyed	kg	Nil	
	7606.92.00.00	-- Of aluminium alloys	kg	Nil	
76.07		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.			
		- Not backed :			
	7607.11.00.00	-- Rolled but not further worked	kg	Nil	
	7607.19.00.00	-- Other	kg	Nil	
	7607.20	- Backed :			
	7607.20.10.00	-- Thermal insulation foil	kg	Nil	
	7607.20.90.00	-- Other	kg	Nil	
76.08		Aluminium tubes and pipes.			
	7608.10.00.00	- Of aluminium, not alloyed	kg	Nil	
	7608.20.00.00	- Of aluminium alloys	kg	Nil	
76.09	7609.00.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
76.10		Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.			
	7610.10	- Doors, windows and their frames and thresholds for doors :			
	7610.10.10.00	- - Doors and their frames and thresholds for doors	kg	Nil	
	7610.10.90.00	- - Other	kg	Nil	
	7610.90	- Other :			
	7610.90.30.00	- - Internal or external floating roofs for petroleum storage tanks	kg	Nil	
		- - Other :			
	7610.90.91.00	- - - Bridges and bridge- sections; towers or lattice masts	kg	Nil	
	7610.90.99.00	- - - Other	kg	Nil	
76.11	7611.00.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	kg	Nil	
76.12		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
	7612.10.00.00	- Collapsible tubular containers	kg	Nil	
	7612.90	- Other :			
	7612.90.10.00	- - Seamless containers of a kind suitable for fresh milk	kg	Nil	
	7612.90.90.00	- - Other	kg	Nil	
76.13	7613.00.00.00	Aluminium containers for compressed or liquefied gas.	kg	Nil	
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.			
	7614.10	- With steel core :			
		- - Cables :			
	7614.10.11.00	- - - Of a diameter not exceeding 25.3 mm	kg	Nil	
	7614.10.12.00	- - - Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	kg	Nil	
	7614.10.19.00	- - - Other	kg	Nil	
	7614.10.90.00	- - Other	kg	Nil	
	7614.90	- Other :			
		- - Cables :			
	7614.90.11.00	- - - Of a diameter not exceeding 25.3 mm	kg	Nil	
	7614.90.12.00	- - - Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
76.15	7614.90.19.00	- - - Other	kg	Nil	
	7614.90.90.00	- - Other	kg	Nil	
		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.			
	7615.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:			
	7615.10.10.00	- - Pot scourers and scouring or polishing pads, gloves and the like	kg	Nil	
	7615.10.90.00	- - Other	kg	Nil	
	7615.20	- Sanitary ware and parts thereof:			
7615.20.20.00	- - Bedpans, urinals and chamber-pots	kg	Nil		
7615.20.90.00	- - Other	kg	Nil		
76.16		Other articles of aluminium.			
	7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles :			
	7616.10.10.00	- - Nails	kg	Nil	
	7616.10.20.00	- - Staples and hooks; bolts and nuts	kg	Nil	
	7616.10.90.00	- - Other	kg	Nil	
		- Other :			
	7616.91.00.00	- - Cloth, grill, netting and fencing, of aluminium wire	kg	Nil	
	7616.99	- - Other :			
	7616.99.20.00	- - - Ferrules of a kind suitable for use in the manufacture of pencils	kg	Nil	
	7616.99.30.00	- - - Slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter	kg	Nil	
	7616.99.40.00	- - - Bobbins, spools, reels and similar supports for textile yarn	kg	Nil	
		- - - Blinds :			
	7616.99.51.00	- - - - Venetian blinds	kg	Nil	
	7616.99.59.00	- - - - Other	kg	Nil	
	7616.99.60.00	- - - Spouts and cups of a kind used for latex collection	kg	Nil	
7616.99.70.00	- - - Cigarette cases or boxes	kg	Nil		
7616.99.80.00	- - - Expanded metal	kg	Nil		
7616.99.90.00	- - - Other	kg	Nil		

Chapter 77

(Reserved for possible future use in the Harmonized System)

Chapter 78

Lead and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading

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

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

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

(e) **Tubes and pipes**

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

Subheading Note.

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

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

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
78.01	7801.10.00.00	Unwrought lead. - Refined lead	kg	Nil	
	7801.91.00.00	- Other : -- Containing by weight antimony as the principal other element	kg	Nil	
	7801.99.00.00	-- Other	kg	Nil	
78.02	7802.00.00.00	Lead waste and scrap.	kg	Nil	
78.04		Lead plates, sheets, strip and foil; lead powders and flakes. - Plates, sheets, strip and foil :			
	7804.11	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm :			
	7804.11.10.00	--- Of a thickness not exceeding 0.15 mm	kg	Nil	
	7804.11.90.00	--- Other	kg	Nil	
	7804.19.00.00	-- Other	kg	Nil	
7804.20.00.00	- Powders and flakes	kg	Nil		
78.06		Other articles of lead.			
	7806.00.20.00	- Bars, rods, profiles and wire	kg	Nil	
	7806.00.30.00	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	kg	Nil	
	7806.00.40.00	- Lead wool; washers; electroplating anodes	kg	Nil	
7806.00.90.00	- Other	kg	Nil		

Chapter 79 Zinc and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Note.

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

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5 % of zinc.

(b) **Zinc alloys**

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

(c) **Zinc dust**

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
79.01		Unwrought zinc.			
	7901.11.00.00	- Zinc, not alloyed :	kg	Nil	
	7901.12.00.00	- - Containing by weight 99.99 % or more of zinc	kg	Nil	
	7901.20.00.00	- - Containing by weight less than 99.99 % of zinc - Zinc alloys	kg	Nil	
79.02	7902.00.00.00	Zinc waste and scrap.	kg	Nil	
79.03		Zinc dust, powders and flakes.			
	7903.10.00.00	- Zinc dust	kg	Nil	
	7903.90.00.00	- Other	kg	Nil	
79.04	7904.00.00.00	Zinc bars, rods, profiles and wire.	kg	Nil	
79.05		Zinc plates, sheets, strip and foil.			
	7905.00.40.00	- Of a thickness not exceeding 0.15 mm	kg	Nil	
	7905.00.90.00	- Other	kg	Nil	
79.07		Other articles of zinc.			
	7907.00.30.00	- Gutters, roof capping, skylight frames and other fabricated building components	kg	Nil	
	7907.00.40.00	- Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	kg	Nil	
		- Other :			
	7907.00.91.00	- - Cigarette cases or boxes; ashtrays	kg	Nil	
	7907.00.92.00	- - Other household articles	kg	Nil	
	7907.00.93.00	- - Electro-plating anodes; stencil plates; nails, tacks, nuts, bolts, screws, rivets and similar fastening; zinc calots for battery cells	kg	Nil	
	7907.00.99.00	- - Other	kg	Nil	

Chapter 80
Tin and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Note.

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

(a) **Tin, not alloyed**

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

TABLE – Other elements

Element	Limiting content % by weight
Bi Bismuth	0.1
Cu Copper	0.4

(b) **Tin alloys**

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

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
80.01	8001.10.00.00	Unwrought tin. - Tin, not alloyed	kg	Nil	
	8001.20.00.00	- Tin alloys	kg	Nil	
80.02	8002.00.00.00	Tin waste and scrap.	kg	Nil	
80.03		Tin bars, rods, profiles and wire.			
	8003.00.10.00	- Soldering bars	kg	Nil	
	8003.00.90.00	- Other	kg	Nil	
80.07		Other articles of tin.			
	8007.00.20.00	- Plates, sheets and strip, of a thickness exceeding 0.2 mm	kg	Nil	
	8007.00.30.00	- 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; powders and flakes	kg	Nil	
	8007.00.40.00	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	kg	Nil	
		- Other :			
	8007.00.91.00	-- Cigarette cases or boxes; ashtrays	kg	Nil	
	8007.00.92.00	-- Other household articles	kg	Nil	
8007.00.93.00	-- Collapsible tubes	kg	Nil		
8007.00.99.00	-- Other	kg	Nil		

Chapter 81
Other base metals; cermets; articles thereof

Subheading Note.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.			
	8101.10.00.00	- Powders	kg	Nil	
		- Other :			
	8101.94.00.00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	kg	Nil	
	8101.96.00.00	-- Wire	kg	Nil	
	8101.97.00.00	-- Waste and scrap	kg	Nil	
	8101.99	-- Other :			
81.02	8101.99.10.00	--- Bars and rods, other than those obtained simply by sintering; profiles, sheets, strip and foil	kg	Nil	
	8101.99.90.00	--- Other	kg	Nil	
		Molybdenum and articles thereof, including waste and scrap.			
	8102.10.00.00	- Powders	kg	Nil	
		- Other :			
	8102.94.00.00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	kg	Nil	
	8102.95.00.00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	Nil	
81.03	8102.96.00.00	-- Wire	kg	Nil	
	8102.97.00.00	-- Waste and scrap	kg	Nil	
	8102.99.00.00	-- Other	kg	Nil	
		Tantalum and articles thereof, including waste and scrap.			
	8103.20.00.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	kg	Nil	
	8103.30.00.00	- Waste and scrap	kg	Nil	
	8103.90.00.00	- Other	kg	Nil	
81.04		Magnesium and articles thereof, including waste and scrap.			
		- Unwrought magnesium :			
	8104.11.00.00	-- Containing at least 99.8 % by weight of magnesium	kg	Nil	
	8104.19.00.00	-- Other	kg	Nil	
	8104.20.00.00	- Waste and scrap	kg	Nil	
	8104.30.00.00	- Raspings, turnings and granules, graded according to size; powders	kg	Nil	
81.05	8104.90.00.00	- Other	kg	Nil	
		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.			
	8105.20	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders :			
	8105.20.10.00	-- Unwrought cobalt	kg	Nil	
	8105.20.90.00	-- Other	kg	Nil	
8105.30.00.00	- Waste and scrap	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
81.06	8105.90.00.00	- Other	kg	Nil	
		Bismuth and articles thereof, including waste and scrap.			
	8106.00.10.00	- Unwrought bismuth; waste and scrap; powders	kg	Nil	
81.07	8106.00.90.00	- Other	kg	Nil	
		Cadmium and articles thereof, including waste and scrap.			
	8107.20.00.00	- Unwrought cadmium; powders	kg	Nil	
81.08	8107.30.00.00	- Waste and scrap	kg	Nil	
	8107.90.00.00	- Other	kg	Nil	
		Titanium and articles thereof, including waste and scrap.			
81.09	8108.20.00.00	- Unwrought titanium; powders	kg	Nil	
	8108.30.00.00	- Waste and scrap	kg	Nil	
	8108.90.00.00	- Other	kg	Nil	
81.10		Zirconium and articles thereof, including waste and scrap.			
	8109.20.00.00	- Unwrought zirconium; powders	kg	Nil	
	8109.30.00.00	- Waste and scrap	kg	Nil	
81.11	8109.90.00.00	- Other	kg	Nil	
		Antimony and articles thereof, including waste and scrap.			
	8110.10.00.00	- Unwrought antimony; powders	kg	Nil	
81.12	8110.20.00.00	- Waste and scrap	kg	Nil	
	8110.90.00.00	- Other	kg	Nil	
		Manganese and articles thereof, including waste and scrap.			
81.13	8111.00.10.00	- Waste and scrap	kg	Nil	
	8111.00.90.00	- Other	kg	Nil	
		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.			
81.12		- Beryllium :			
	8112.12.00.00	-- Unwrought; powders	kg	Nil	
	8112.13.00.00	-- Waste and scrap	kg	Nil	
	8112.19.00.00	-- Other	kg	Nil	
		- Chromium :			
	8112.21.00.00	-- Unwrought; powders	kg	Nil	
	8112.22.00.00	-- Waste and scrap	kg	Nil	
	8112.29.00.00	-- Other	kg	Nil	
		- Thallium :			
	8112.51.00.00	-- Unwrought; powders	kg	Nil	
	8112.52.00.00	-- Waste and scrap	kg	Nil	
	8112.59.00.00	-- Other	kg	Nil	
		- Other :			
	8112.92.00.00	-- Unwrought; waste and scrap; powders	kg	Nil	
	8112.99.00.00	-- Other	kg	Nil	
81.13	8113.00.00.00	Cermets and articles thereof, including waste and scrap.	kg	Nil	

Chapter 82

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

Notes.

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of :
 - (a) Base metal;
 - (b) Metal carbides or cermets;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.
Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.
3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
82.01		Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.			
	8201.10.00.00	- Spades and shovels	kg	Nil	
	8201.30	- Mattocks, picks, hoes and rakes :			
	8201.30.10.00	- - Hoes and rakes	kg	Nil	
	8201.30.90.00	- - Other	kg	Nil	
	8201.40.00.00	- Axes, bill hooks and similar hewing tools	kg	Nil	
	8201.50.00.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	kg	Nil	
	8201.60.00.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	kg	Nil	
8201.90.00.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	kg	Nil		
82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).			
	8202.10.00.00	- Hand saws	kg	Nil	
	8202.20.00.00	- Band saw blades	kg	Nil	
		- Circular saw blades (including slitting or slotting saw blades) :			
	8202.31.00.00	- - With working part of steel	kg	Nil	
	8202.39.00.00	- - Other, including parts	kg	Nil	
	8202.40.00.00	- Chain saw blades	kg	Nil	
		- Other saw blades :			
	8202.91.00.00	- - Straight saw blades, for working metal	kg	Nil	
	8202.99	- - Other :			
8202.99.10.00	- - - Straight saw blades	kg	Nil		
8202.99.90.00	- - - Other	kg	Nil		
82.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.			
	8203.10.00.00	- Files, rasps and similar tools	kg	Nil	
	8203.20.00.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8203.30.00.00	- Metal cutting shears and similar tools	kg	Nil	
	8203.40.00.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	kg	Nil	
82.04		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.			
		- Hand-operated spanners and wrenches :			
	8204.11.00.00	- - Non-adjustable	kg	Nil	
	8204.12.00.00	- - Adjustable	kg	Nil	
	8204.20.00.00	- Interchangeable spanner sockets, with or without handles	kg	Nil	
82.05		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks.			
	8205.10.00.00	- Drilling, threading or tapping tools	kg	Nil	
	8205.20.00.00	- Hammers and sledge hammers	kg	Nil	
	8205.30.00.00	- Planes, chisels, gouges and similar cutting tools for working wood	kg	Nil	
	8205.40.00.00	- Screwdrivers	kg	Nil	
		- Other hand tools (including glaziers' diamonds) :			
	8205.51.00.00	- - Household tools	kg	Nil	
	8205.59.00.00	- - Other	kg	Nil	
	8205.60.00.00	- Blow lamps	kg	Nil	
	8205.70.00.00	- Vices, clamps and the like	kg	Nil	
	8205.90.00.00	- Other, including sets of articles of two or more subheadings of this heading	kg	Nil	
82.06	8206.00.00.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	kg	Nil	
82.07		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.			
		- Rock drilling or earth boring tools :			
	8207.13.00.00	- - With working part of cermets	kg	Nil	
	8207.19.00.00	- - Other, including parts	kg	Nil	
	8207.20.00.00	- Dies for drawing or extruding metal	kg	Nil	
	8207.30.00.00	- Tools for pressing, stamping or punching	kg	Nil	
	8207.40.00.00	- Tools for tapping or threading	kg	Nil	
	8207.50.00.00	- Tools for drilling, other than for rock drilling	kg	Nil	
	8207.60.00.00	- Tools for boring or broaching	kg	Nil	
	8207.70.00.00	- Tools for milling	kg	Nil	
	8207.80.00.00	- Tools for turning	kg	Nil	
	8207.90.00.00	- Other interchangeable tools	kg	Nil	
82.08		Knives and cutting blades, for machines or for mechanical appliances.			
	8208.10.00.00	- For metal working	kg	Nil	
	8208.20.00.00	- For wood working	kg	Nil	
	8208.30.00.00	- For kitchen appliances or for machines used by the food industry	kg	Nil	
	8208.40.00.00	- For agricultural, horticultural or forestry machines	kg	Nil	
	8208.90.00.00	- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
82.09	8209.00.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	kg	Nil	
82.10	8210.00.00.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	kg	Nil	
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.			
	8211.10.00.00	- Sets of assorted articles	kg	Nil	
		- Other :			
	8211.91.00.00	-- Table knives having fixed blades	kg	Nil	
	8211.92	-- Other knives having fixed blades :			
	8211.92.50.00	--- Of a kind used for agriculture, horticulture or forestry	kg	Nil	
		--- Other :			
	8211.92.91.00	---- Flick knives or spring knives; hunting knives, diving knives and scouts' knives; penknives with blades of 15 cm or more in length	kg	Nil	
	8211.92.99.00	---- Other	kg	Nil	
	8211.93	-- Knives having other than fixed blades :			
		--- Of a kind used for agriculture, horticulture or forestry :			
	8211.93.21.00	---- With handle of base metal	kg	Nil	
	8211.93.29.00	---- Other	kg	Nil	
	8211.93.90.00	--- Other	kg	Nil	
	8211.94	-- Blades :			
	8211.94.10.00	--- For knives of a kind used for agriculture, horticulture or forestry	kg	Nil	
	8211.94.90.00	--- Other	kg	Nil	
	8211.95.00.00	-- Handles of base metal	kg	Nil	
82.12		Razors and razor blades (including razor blade blanks in strips).			
	8212.10.00.00	- Razors	kg	Nil	
	8212.20	- Safety razor blades, including razor blade blanks in strips :			
	8212.20.10.00	-- Double-edged razor blades	kg	Nil	
	8212.20.90.00	-- Other	kg	Nil	
	8212.90.00.00	- Other parts	kg	Nil	
82.13	8213.00.00.00	Scissors, tailors' shears and similar shears, and blades therefor.	kg	Nil	
82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).			
	8214.10.00.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	kg	Nil	
	8214.20.00.00	- Manicure or pedicure sets and instruments (including nail files)	kg	Nil	
	8214.90.00.00	- Other	kg	Nil	
82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.			
	8215.10.00.00	- Sets of assorted articles containing at least one article plated with precious metal	kg	Nil	
	8215.20.00.00	- Other sets of assorted articles	kg	Nil	
		- Other :			
	8215.91.00.00	-- Plated with precious metal	kg	Nil	
	8215.99.00.00	-- Other	kg	Nil	

Chapter 83
Miscellaneous articles of base metal

Notes.

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

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.			
	8301.10.00.00	- Padlocks	kg	Nil	
	8301.20.00.00	- Locks of a kind used for motor vehicles	kg	Nil	
	8301.30.00.00	- Locks of a kind used for furniture	kg	Nil	
	8301.40	- Other locks :			
	8301.40.10.00	- - Handcuffs	kg	Nil	
	8301.40.20.00	- - Door locks	kg	Nil	
	8301.40.90.00	- - Other	kg	Nil	
	8301.50.00.00	- Clasps and frames with clasps, incorporating locks	kg	Nil	
	8301.60.00.00	- Parts	kg	Nil	
	8301.70.00.00	- Keys presented separately	kg	Nil	
83.02		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.			
	8302.10.00.00	- Hinges	kg	Nil	
	8302.20	- Castors :			
	8302.20.10.00	- - Of a diameter (including tyres) exceeding 100 mm, but not exceeding 250 mm	kg	Nil	
	8302.20.90.00	- - Other	kg	Nil	
	8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles :			
	8302.30.10.00	- - Hasps	kg	Nil	
	8302.30.90.00	- - Other	kg	Nil	
	8302.41	- Other mountings, fittings and similar articles : - - Suitable for buildings :			
		- - - Hasps and staples for doors; hooks and eyes; bolts :			
	8302.41.31.00	- - - - Hasps	kg	Nil	
	8302.41.39.00	- - - - Other	kg	Nil	
	8302.41.90.00	- - - Other	kg	Nil	
	8302.42	- - Other, suitable for furniture :			
	8302.42.20.00	- - - Hasps	kg	Nil	
	8302.42.90.00	- - - Other	kg	Nil	
	8302.49	- - Other :			
	8302.49.10.00	- - - Of a kind suitable for saddlery - - - Other :	kg	Nil	
		- - - - Hasps	kg	Nil	
		- - - - Other	kg	Nil	
	8302.50.00.00	- Hat-racks, hat-pegs, brackets and similar fixtures	kg	Nil	
	8302.60.00.00	- Automatic door closers	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
83.03	8303.00.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	kg	Nil	
83.04		Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.			
	8304.00.10.00	- Filing cabinets and card-index cabinets	kg	Nil	
		- Other :			
	8304.00.91.00	-- Of aluminium	kg	Nil	
	8304.00.92.00	-- Of nickel	kg	Nil	
	8304.00.93.00	-- Of copper or of lead	kg	Nil	
	8304.00.99.00	-- Other	kg	Nil	
83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.			
	8305.10	- Fittings for loose-leaf binders or files :			
	8305.10.10.00	-- For double loop wire binders	kg	Nil	
	8305.10.90.00	-- Other	kg	Nil	
	8305.20	- Staples in strips :			
	8305.20.10.00	-- Of a kind for office use	kg	Nil	
	8305.20.20.00	-- Other, of iron or steel	kg	Nil	
	8305.20.90.00	-- Other	kg	Nil	
	8305.90	- Other, including parts :			
	8305.90.10.00	-- Paper clips	kg	Nil	
	8305.90.90.00	-- Other	kg	Nil	
83.06		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.			
	8306.10.00.00	- Bells, gongs and the like	kg	Nil	
		- Statuettes and other ornaments :			
	8306.21.00.00	-- Plated with precious metals	kg	Nil	
	8306.29	-- Other :			
	8306.29.10.00	--- Of copper or of lead	kg	Nil	
	8306.29.20.00	--- Of nickel	kg	Nil	
	8306.29.30.00	--- Of aluminium	kg	Nil	
	8306.29.90.00	--- Other	kg	Nil	
	8306.30	- Photograph, picture or similar frames; mirrors :			
	8306.30.10.00	-- Of copper	kg	Nil	
		-- Other :			
	8306.30.91.00	--- Metallic mirrors reflecting traffic views at road intersections or sharp corners	kg	Nil	
	8306.30.99.00	--- Other	kg	Nil	
83.07		Flexible tubing of base metal, with or without fittings.			
	8307.10.00.00	- Of iron or steel	kg	Nil	
	8307.90.00.00	- Of other base metal	kg	Nil	
83.08		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8308.10.00.00	- Hooks, eyes and eyelets	kg	Nil	
	8308.20.00.00	- Tubular or bifurcated rivets	kg	Nil	
	8308.90	- Other, including parts :			
	8308.90.10.00	-- Beads	kg	Nil	
	8308.90.20.00	-- Spangles	kg	Nil	
	8308.90.90.00	-- Other	kg	Nil	
83.09		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.			
	8309.10.00.00	- Crown corks	kg	Nil	
	8309.90	- Other :			
	8309.90.10.00	-- Capsules for bottles	kg	Nil	
	8309.90.20.00	-- Top ends of aluminium cans	kg	Nil	
	8309.90.60.00	-- Aerosol can ends, of tinplate	kg	Nil	
	8309.90.70.00	-- Other caps for cans	kg	Nil	
		-- Other, of aluminium :			
	8309.90.81.00	--- Bottle caps; screw caps	kg	Nil	
	8309.90.89.00	--- Other	kg	Nil	
		-- Other :			
	8309.90.91.00	--- Bottle caps; screw caps	kg	Nil	
	8309.90.92.00	--- Bungs for metal drums; bung covers; seals; case corner protectors	kg	Nil	
	8309.90.99.00	--- Other	kg	Nil	
83.10	8310.00.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	kg	Nil	
83.11		Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.			
	8311.10	- Coated electrodes of base metal, for electric arc-welding :			
	8311.10.10.00	-- In rolls	kg	Nil	
	8311.10.90.00	-- Other	kg	Nil	
	8311.20	- Cored wire of base metal, for electric arc-welding :			
		-- Cored wire of alloy steel, containing by weight 4.5 % or more of carbon and 20 % or more of chromium :			
	8311.20.21.00	--- In rolls	kg	Nil	
	8311.20.29.00	--- Other	kg	Nil	
	8311.20.90.00	-- Other	kg	Nil	
	8311.30	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame :			
		-- Cored wire of alloy steel, containing by weight 4.5 % or more of carbon and 20 % or more of chromium :			
	8311.30.21.00	--- In rolls	kg	Nil	
	8311.30.29.00	--- Other	kg	Nil	
		-- Other :			
	8311.30.91.00	--- In rolls	kg	Nil	
	8311.30.99.00	--- Other	kg	Nil	
	8311.90.00.00	- Other	kg	Nil	

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

Notes.

1. This Section does not cover :
 - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
 - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
 - (e) Transmission or conveyor belts or belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (h) Drill pipe (heading 73.04);
 - (ij) Endless belts of metal wire or strip (Section XV);
 - (k) Articles of Chapter 82 or 83;
 - (l) Articles of Section XVII;
 - (m) Articles of Chapter 90;
 - (n) Clocks, watches or other articles of Chapter 91;
 - (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
 - (p) Articles of Chapter 95; or
 - (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20.
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
 - (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
 - (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Chapter 84
Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

Notes.

1. This Chapter does not cover :
 - (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
 - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Vacuum cleaners of heading 85.08;
 - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;
 - (g) Radiators for the articles of Section XVII; or
 - (h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
2. Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.
Heading 84.19 does not, however, cover :
 - (a) Germination plant, incubators or brooders (heading 84.36);
 - (b) Grain dampening machines (heading 84.37);
 - (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
 - (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
 - (e) Machinery, plant or laboratory equipment, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.Heading 84.22 does not cover :
 - (a) Sewing machines for closing bags or similar containers (heading 84.52); or
 - (b) Office machinery of heading 84.72.Heading 84.24 does not cover :
 - (a) Ink-jet printing machines (heading 84.43); or
 - (b) Water-jet cutting machines (heading 84.56).
3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :
 - (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
 - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
 - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
5. (A) For the purposes of heading 84.71, the expression “automatic data processing machines” means machines capable of :
 - (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
 - (ii) Being freely programmed in accordance with the requirements of the user;
 - (iii) Performing arithmetical computations specified by the user; and
 - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :
 - (i) It is of a kind solely or principally used in an automatic data processing system;
 - (ii) It is connectable to the central processing unit either directly or through one or more other units; and
 - (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

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

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

- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above :
- (i) Printers, copying machines, facsimile machines, whether or not combined;
 - (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
 - (iii) Loudspeakers and microphones;
 - (iv) Television cameras, digital cameras and video camera recorders;
 - (v) Monitors and projectors, not incorporating television reception apparatus.
- (E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
6. Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading 73.26.
7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.
Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79.
Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.
8. For the purposes of heading 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
9. (A) Notes 9 (a) and 9 (b) to Chapter 85 also apply with respect to the expressions “semiconductor devices” and “electronic integrated circuits”, respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light-emitting diodes (LED).
- (B) For the purposes of this Note and of heading 84.86, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuits boards or other electronic components onto the flat panel. The expression “flat panel display” does not cover cathode-ray tube technology.
- (C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for :
- (i) the manufacture or repair of masks and reticles;
 - (ii) assembling semiconductor devices or electronic integrated circuits;
 - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

1. For the purposes of subheading 8465.20, the term “machining centres” applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.
2. For the purposes of subheading 8471.49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
3. For the purposes of subheading 8481.20, the expression “valves for oleohydraulic or pneumatic transmissions” means valves which are used specifically in the transmission of “fluid power” in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.
4. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.			
	8401.10.00.00	- Nuclear reactors	kg	Nil	
	8401.20.00.00	- Machinery and apparatus for isotopic separation, and parts thereof	kg	Nil	
	8401.30.00.00 8401.40.00.00	- Fuel elements (cartridges), non-irradiated - Parts of nuclear reactors	kg kg	Nil Nil	
84.02		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.			
	8402.11	- Steam or other vapour generating boilers : -- Watertube boilers with a steam production exceeding 45 t per hour :			
	8402.11.10.00	--- Electrically operated	kg	Nil	2.5%
	8402.11.20.00	--- Not electrically operated	kg	Nil	2.5%
	8402.12	-- Watertube boilers with a steam production not exceeding 45 t per hour :			
	8402.12.11.00	--- Electrically operated :			
	8402.12.11.00	---- Boilers with a steam production exceeding 15 t per hour	kg	Nil	2.5%
	8402.12.19.00	---- Other --- Not electrically operated :	kg	Nil	2.5%
	8402.12.21.00	---- Boilers with a steam production exceeding 15 t per hour	kg	Nil	2.5%
	8402.12.29.00	---- Other	kg	Nil	2.5%
	8402.19	-- Other vapour generating boilers, including hybrid boilers:			
	8402.19.11.00	--- Electrically operated : ---- Boilers with a steam production exceeding 15 t per hour	kg	Nil	2.5%
	8402.19.19.00	---- Other --- Not electrically operated :	kg	Nil	2.5%
	8402.19.21.00	---- Boilers with a steam production exceeding 15 t per hour	kg	Nil	2.5%
	8402.19.29.00	---- Other	kg	Nil	2.5%
	8402.20	- Super-heated water boilers :			
	8402.20.10.00	-- Electrically operated	kg	Nil	2.5%
	8402.20.20.00	-- Not electrically operated	kg	Nil	2.5%
	8402.90	- Parts :			
	8402.90.10.00	-- Boiler bodies, shells or casings	kg	Nil	2.5%
	8402.90.90.00	-- Other	kg	Nil	2.5%
84.03		Central heating boilers other than those of heading 84.02.			
	8403.10.00.00	- Boilers	u	Nil	2.5%
	8403.90	- Parts :			
	8403.90.10.00 8403.90.90.00	-- Boiler bodies, shells or casings -- Other	kg kg	Nil Nil	2.5% 2.5%
84.04		Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.			
	8404.10	- Auxiliary plant for use with boilers of heading 84.02 or 84.03 :			
	8404.10.11.00	-- For use with boilers of heading 84.02 : --- Soot removers (soot blowers)	kg	Nil	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
84.05	8404.10.19.00	- - - Other	kg	Nil	2.5%
	8404.10.20.00	- - For use with boilers of heading 84.03	kg	Nil	2.5%
	8404.20.00.00	- Condensers for steam or other vapour power units	kg	Nil	2.5%
	8404.90	- Parts :			
		- - Of goods of subheadings 8404.10.11 and 8404.10.19 :			
	8404.90.11.00	- - - Bodies, shells or casings	kg	Nil	2.5%
	8404.90.19.00	- - - Other	kg	Nil	2.5%
		- - Of goods of subheading 8404.10.20 :			
	8404.90.21.00	- - - Bodies, shells or casings	kg	Nil	2.5%
	8404.90.29.00	- - - Other	kg	Nil	2.5%
8404.90.90.00	- - Other	kg	Nil	2.5%	
84.06		Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.			
	8405.10.00.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	kg	Nil	
	8405.90.00.00	- Parts	kg	Nil	
84.06		Steam turbines and other vapour turbines.			
	8406.10.00.00	- Turbines for marine propulsion	u	Nil	
		- Other turbines :			
	8406.81.00.00	- - Of an output exceeding 40 MW	u	Nil	
	8406.82	- - Of an output not exceeding 40 MW :			
	8406.82.10.00	- - - Of an output not exceeding 5 MW	u	Nil	
	8406.82.90.00	- - - Other	u	Nil	
8406.90.00.00	- Parts	kg	Nil		
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.			
	8407.10.00.00	- Aircraft engines	u	Nil	
		- Marine propulsion engines :			
	8407.21	- - Outboard motors :			
	8407.21.10.00	- - - Of a power not exceeding 22.38 kW (30 hp)	u	Nil	
	8407.21.90.00	- - - Other	u	Nil	
	8407.29	- - Other :			
	8407.29.20.00	- - - Of a power not exceeding 22.38 kW (30 hp)	u	Nil	
	8407.29.90.00	- - - Other	u	Nil	
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :			
	8407.31.00.00	- - Of a cylinder capacity not exceeding 50 cc	u	Nil	5%
	8407.32	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :			
		- - - Exceeding 50 cc but not exceeding 110 cc :			
	8407.32.11.00	- - - - For vehicles of heading 87.01	u	Nil	5%
	8407.32.12.00	- - - - For vehicles of heading 87.11	u	Nil	5%
	8407.32.19.00	- - - - Other	u	Nil	5%
		- - - Exceeding 110 cc but not exceeding 250 cc :			
	8407.32.21.00	- - - - For vehicles of heading 87.01	u	Nil	5%
	8407.32.22.00	- - - - For vehicles of heading 87.11	u	Nil	5%
8407.32.29.00	- - - - Other	u	Nil	5%	
8407.33	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc :				
8407.33.10.00	- - - For vehicles of heading 87.01	u	Nil	5%	
8407.33.20.00	- - - For vehicles of heading 87.11	u	Nil	5%	
8407.33.90.00	- - - Other	u	Nil	5%	
8407.34	- - Of a cylinder capacity exceeding 1,000 cc :				
	- - - Fully assembled :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8407.34.40.00	---- For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	u	Nil	5%
	8407.34.50.00	---- For other vehicles of heading 87.01	u	Nil	5%
	8407.34.60.00	---- For vehicles of heading 87.11	u	Nil	5%
		---- Other :			
	8407.34.71.00	----- Of a cylinder capacity not exceeding 2,000 cc	u	Nil	5%
	8407.34.72.00	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	u	Nil	5%
	8407.34.73.00	----- Of a cylinder capacity exceeding 3,000 cc	u	Nil	5%
		---- Other :			
	8407.34.91.00	---- For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	u	Nil	5%
	8407.34.92.00	---- For other vehicles of heading 87.01	u	Nil	5%
	8407.34.93.00	---- For vehicles of heading 87.11	u	Nil	5%
		---- Other :			
	8407.34.94.00	----- Of a cylinder capacity not exceeding 2,000 cc	u	Nil	5%
	8407.34.95.00	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	u	Nil	5%
	8407.34.99.00	----- Of a cylinder capacity exceeding 3,000 cc	u	Nil	5%
	8407.90	- Other engines :			
	8407.90.10.00	-- Of a power not exceeding 18.65 kW	u	Nil	5%
	8407.90.20.00	-- Of a power exceeding 18.65 kW but not exceeding 22.38 kW	u	Nil	5%
	8407.90.90.00	-- Other	u	Nil	5%
84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).			
	8408.10	- Marine propulsion engines :			
	8408.10.10.00	-- Of a power not exceeding 22.38 kW	u	Nil	
	8408.10.20.00	-- Of a power exceeding 22.38 kW but not exceeding 100 kW	u	Nil	
	8408.10.30.00	-- Of a power exceeding 100 kW but not exceeding 750 kW	u	Nil	
	8408.10.90.00	-- Other	u	Nil	
	8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87 :			
		-- Fully assembled :			
	8408.20.10.00	--- For vehicles of subheading 8701.10	u	Nil	5%
		---- Other :			
	8408.20.21.00	----- Of a cylinder capacity not exceeding 2,000 cc	u	Nil	5%
	8408.20.22.00	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	u	Nil	5%
	8408.20.23.00	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	5%
		-- Other :			
	8408.20.93.00	--- For vehicles of subheading 8701.10	u	Nil	5%
		---- Other :			
	8408.20.94.00	----- Of a cylinder capacity not exceeding 2,000 cc	u	Nil	5%
	8408.20.95.00	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	u	Nil	5%
	8408.20.96.00	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	5%
	8408.90	- Other engines :			
	8408.90.10.00	-- Of a power not exceeding 18.65 kW	u	Nil	5%
		-- Of a power exceeding 100 kW :			
	8408.90.51.00	--- Of a kind used for machinery of heading 84.29 or 84.30	u	Nil	5%
	8408.90.52.00	--- Of a kind used for railway locomotives or tramway vehicles	u	Nil	5%
	8408.90.59.00	--- Other	u	Nil	5%
		-- Other :			
	8408.90.91.00	--- For machinery of heading 84.29 or 84.30	u	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
84.09	8408.90.92.00	- - - Of a kind used for railway locomotives or tramway vehicles	u	Nil	
	8408.90.99.00	- - - Other	u	Nil	
		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.			
	8409.10.00.00	- For aircraft engines - Other :	kg	Nil	
	8409.91	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines :			
		- - - For machinery of heading 84.29 or 84.30 :			
	8409.91.11.00	- - - - Carburettors and parts thereof	kg	Nil	5%
	8409.91.12.00	- - - - Cylinder blocks; crank cases	kg	Nil	5%
	8409.91.13.00	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	5%
	8409.91.14.00	- - - - Other cylinder liners	kg	Nil	5%
	8409.91.15.00	- - - - Cylinder heads and head covers	kg	Nil	5%
	8409.91.16.00	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	5%
	8409.91.17.00	- - - - Other pistons	kg	Nil	5%
	8409.91.18.00	- - - - Piston rings and gudgeon pins	kg	Nil	5%
	8409.91.19.00	- - - - Other	kg	Nil	5%
		- - - For vehicles of heading 87.01 :			
	8409.91.21.00	- - - - Carburettors and parts thereof	kg	Nil	5%
	8409.91.22.00	- - - - Cylinder blocks; crank cases	kg	Nil	5%
	8409.91.23.00	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	5%
	8409.91.24.00	- - - - Other cylinder liners	kg	Nil	5%
	8409.91.26.00	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	5%
	8409.91.28.00	- - - - Piston rings and gudgeon pins	kg	Nil	5%
	8409.91.29.00	- - - - Other	kg	Nil	5%
		- - - For vehicles of heading 87.11 :			
	8409.91.31.00	- - - - Carburettors and parts thereof	kg	Nil	5%
	8409.91.32.00	- - - - Cylinder blocks; crank cases	kg	Nil	5%
	8409.91.34.00	- - - - Cylinder liners	kg	Nil	5%
	8409.91.35.00	- - - - Cylinder heads and head covers	kg	Nil	5%
	8409.91.37.00	- - - - Pistons	kg	Nil	5%
	8409.91.38.00	- - - - Piston rings and gudgeon pins	kg	Nil	5%
	8409.91.39.00	- - - - Other	kg	Nil	5%
		- - - For other vehicles of Chapter 87 :			
	8409.91.41.00	- - - - Carburettors and parts thereof	kg	Nil	5%
	8409.91.42.00	- - - - Cylinder blocks; crank cases	kg	Nil	5%
8409.91.43.00	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	5%	
8409.91.44.00	- - - - Other cylinder liners	kg	Nil	5%	
8409.91.45.00	- - - - Cylinder heads and head covers	kg	Nil	5%	
8409.91.46.00	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	5%	
8409.91.47.00	- - - - Other pistons	kg	Nil	5%	
8409.91.48.00	- - - - Piston rings and gudgeon pins	kg	Nil	5%	
8409.91.49.00	- - - - Other	kg	Nil	5%	
	- - - For vessels of Chapter 89 :				
	- - - - For marine propulsion engines of a power not exceeding 22.38 kW :				
8409.91.51.00	- - - - - Cylinder blocks; crank cases	kg	Nil		
8409.91.52.00	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil		
8409.91.53.00	- - - - - Other cylinder liners	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8409.91.54.00	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	
	8409.91.55.00	----- Other pistons	kg	Nil	
	8409.91.59.00	----- Other	kg	Nil	
		---- For marine propulsion engines of a power exceeding 22.38 kW :			
	8409.91.61.00	----- Cylinder blocks; crank cases	kg	Nil	
	8409.91.62.00	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	
	8409.91.63.00	----- Other cylinder liners	kg	Nil	
	8409.91.64.00	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	
	8409.91.69.00	----- Other	kg	Nil	
		--- For other engines :			
	8409.91.71.00	---- Carburettors and parts thereof	kg	Nil	
	8409.91.72.00	---- Cylinder blocks; crank cases	kg	Nil	
	8409.91.73.00	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	
	8409.91.74.00	---- Other cylinder liners	kg	Nil	
	8409.91.76.00	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	
	8409.91.77.00	---- Other pistons	kg	Nil	
	8409.91.78.00	---- Piston rings and gudgeon pins	kg	Nil	
	8409.91.79.00	---- Other	kg	Nil	
	8409.99	-- Other :			
		--- For engines of machinery of heading 84.29 or 84.30 :			
	8409.99.11.00	---- Carburettors and parts thereof	kg	Nil	5%
	8409.99.12.00	---- Cylinder blocks; crank cases	kg	Nil	5%
	8409.99.13.00	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	5%
	8409.99.14.00	---- Other cylinder liners	kg	Nil	5%
	8409.99.15.00	---- Cylinder heads and head covers	kg	Nil	5%
	8409.99.16.00	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	5%
	8409.99.17.00	---- Other pistons	kg	Nil	5%
	8409.99.18.00	---- Piston rings and gudgeon pins	kg	Nil	5%
	8409.99.19.00	---- Other	kg	Nil	5%
		--- For engines of vehicles of heading 87.01 :			
	8409.99.21.00	---- Carburettors and parts thereof	kg	Nil	5%
	8409.99.22.00	---- Cylinder blocks; crank cases	kg	Nil	5%
	8409.99.23.00	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	5%
	8409.99.24.00	---- Other cylinder liners	kg	Nil	5%
	8409.99.25.00	---- Cylinder heads and head covers	kg	Nil	5%
	8409.99.26.00	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	5%
	8409.99.27.00	---- Other pistons	kg	Nil	5%
	8409.99.28.00	---- Piston rings and gudgeon pins	kg	Nil	5%
	8409.99.29.00	---- Other	kg	Nil	5%
		--- For engines of vehicles of heading 87.11 :			
	8409.99.31.00	---- Carburettors and parts thereof	kg	Nil	5%
	8409.99.32.00	---- Cylinder blocks; crank cases	kg	Nil	5%
	8409.99.33.00	---- Cylinder liners	kg	Nil	5%
	8409.99.34.00	---- Cylinder heads and head covers	kg	Nil	5%
	8409.99.35.00	---- Pistons	kg	Nil	5%
	8409.99.36.00	---- Piston rings and gudgeon pins	kg	Nil	5%
	8409.99.39.00	---- Other	kg	Nil	5%
		--- For engines of other vehicles of Chapter 87 :			
	8409.99.41.00	---- Carburettors and parts thereof	kg	Nil	5%
	8409.99.42.00	---- Cylinder blocks; crank cases	kg	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8409.99.43.00	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	5%
	8409.99.44.00	----- Other cylinder liners	kg	Nil	5%
	8409.99.45.00	----- Cylinder heads and head covers	kg	Nil	5%
	8409.99.46.00	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	5%
	8409.99.47.00	----- Other pistons	kg	Nil	5%
	8409.99.48.00	----- Piston rings and gudgeon pins	kg	Nil	5%
	8409.99.49.00	----- Other	kg	Nil	5%
		--- For engines of vessels of Chapter 89 :			
		----- For marine propulsion engines of a power not exceeding 22.38 kW :			
	8409.99.51.00	----- Cylinder blocks; crank cases	kg	Nil	
	8409.99.52.00	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	
	8409.99.53.00	----- Other cylinder liners	kg	Nil	
	8409.99.54.00	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	
	8409.99.55.00	----- Other pistons	kg	Nil	
	8409.99.59.00	----- Other	kg	Nil	
		----- For marine propulsion engines of a power exceeding 22.38 kW :			
	8409.99.61.00	----- Cylinder blocks; crank cases	kg	Nil	
	8409.99.62.00	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	
	8409.99.63.00	----- Other cylinder liners	kg	Nil	
	8409.99.64.00	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	
	8409.99.65.00	----- Other pistons	kg	Nil	
	8409.99.69.00	----- Other	kg	Nil	
		--- For other engines :			
	8409.99.71.00	----- Carburettors and parts thereof	kg	Nil	
	8409.99.72.00	----- Cylinder blocks; crank cases	kg	Nil	
	8409.99.73.00	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	
	8409.99.74.00	----- Other cylinder liners	kg	Nil	
	8409.99.75.00	----- Cylinder heads and head covers	kg	Nil	
	8409.99.76.00	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	Nil	
	8409.99.77.00	----- Other pistons	kg	Nil	
	8409.99.78.00	----- Piston rings and gudgeon pins	kg	Nil	
	8409.99.79.00	----- Other	kg	Nil	
84.10		Hydraulic turbines, water wheels, and regulators therefor.			
		- Hydraulic turbines and water wheels :			
	8410.11.00.00	-- Of a power not exceeding 1,000 kW	u	Nil	
	8410.12.00.00	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	u	Nil	
	8410.13.00.00	-- Of a power exceeding 10,000 kW	u	Nil	
	8410.90.00.00	- Parts, including regulators	kg	Nil	
84.11		Turbo-jets, turbo-propellers and other gas turbines.			
		- Turbo-jets :			
	8411.11.00.00	-- Of a thrust not exceeding 25 kN	u	Nil	
	8411.12.00.00	-- Of a thrust exceeding 25 kN	u	Nil	
		- Turbo-propellers :			
	8411.21.00.00	-- Of a power not exceeding 1,100 kW	u	Nil	
	8411.22.00.00	-- Of a power exceeding 1,100 kW	u	Nil	
		- Other gas turbines :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
84.12	8411.81.00.00	-- Of a power not exceeding 5,000 kW	u	Nil		
	8411.82.00.00	-- Of a power exceeding 5,000 kW	u	Nil		
		- Parts :				
	8411.91.00.00	-- Of turbo-jets or turbo-propellers	kg	Nil		
	8411.99.00.00	-- Other	kg	Nil		
		Other engines and motors.				
	8412.10.00.00	- Reaction engines other than turbo-jets	u	Nil		
		- Hydraulic power engines and motors :				
	8412.21.00.00	-- Linear acting (cylinders)	u	Nil		
	8412.29.00.00	-- Other	u	Nil		
		- Pneumatic power engines and motors :				
	8412.31.00.00	-- Linear acting (cylinders)	u	Nil		
	8412.39.00.00	-- Other	u	Nil		
	8412.80.00.00	- Other	u	Nil		
84.13	8412.90	- Parts :				
	8412.90.10.00	-- Of engines of subheading 8412.10	kg	Nil		
	8412.90.20.00	-- For steam or other vapour power units incorporating boilers	kg	Nil		
	8412.90.90.00	-- Other	kg	Nil		
		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.				
		- Pumps fitted or designed to be fitted with a measuring device :				
	8413.11.00.00	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	u	Nil	5%	
	8413.19	-- Other :				
	8413.19.10.00	-- - Electrically operated	u	Nil	5%	
	8413.19.20.00	-- - Not electrically operated	u	Nil	5%	
	8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19 :				
	8413.20.10.00	-- Water pumps	u	Nil		
	8413.20.20.00	-- Breast pumps	u	Nil		
	8413.20.90.00	-- Other	u	Nil		
	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines :				
	8413.30.30.00	-- Fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	u	Nil	5%	
	8413.30.40.00	-- Water pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	u	Nil	5%	
		-- Other, centrifugal type :				
	8413.30.51.00	--- With an inlet diameter not exceeding 200 mm	u	Nil	5%	
	8413.30.52.00	--- With an inlet diameter exceeding 200 mm	u	Nil	5%	
	8413.30.90.00	-- Other	u	Nil	5%	
	8413.40.00.00	- Concrete pumps	u	Nil	5%	
	8413.50	- Other reciprocating positive displacement pumps :				
		-- Water pumps, with a flow rate not exceeding 8,000 m ³ /h :				
8413.50.31.00	--- Electrically operated	u	Nil	5%		
8413.50.32.00	--- Not electrically operated	u	Nil	5%		
8413.50.40.00	-- Water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h	u	Nil	5%		
8413.50.90.00	-- Other	u	Nil	5%		
8413.60	- Other rotary positive displacement pumps :					
	-- Water pumps, with a flow rate not exceeding 8,000 m ³ /h :					
8413.60.31.00	--- Electrically operated	u	Nil	5%		
8413.60.32.00	--- Not electrically operated	u	Nil	5%		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8413.60.40.00	-- Water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h	u	Nil	5%
	8413.60.90.00	-- Other	u	Nil	5%
	8413.70	- Other centrifugal pumps :			
		-- Single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than pumps with shafts common with the prime mover :			
	8413.70.11.00	--- With an inlet diameter not exceeding 200 mm	u	Nil	5%
	8413.70.19.00	--- Other	u	Nil	5%
		-- Submersible water pumps :			
	8413.70.31.00	--- With an inlet diameter not exceeding 200 mm	u	Nil	5%
	8413.70.39.00	--- Other	u	Nil	5%
		-- Other water pumps, with a flow rate not exceeding 8,000 m ³ /h :			
	8413.70.42.00	--- With inlet diameter not exceeding 200 mm, electrically operated	u	Nil	5%
	8413.70.43.00	--- With inlet diameter not exceeding 200 mm, not electrically operated	u	Nil	5%
	8413.70.49.00	--- Other	u	Nil	5%
		-- Other water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h :			
	8413.70.51.00	--- With an inlet diameter not exceeding 200 mm	u	Nil	5%
	8413.70.59.00	--- Other	u	Nil	5%
		-- Other :			
	8413.70.91.00	--- With an inlet diameter not exceeding 200 mm	u	Nil	5%
	8413.70.99.00	--- Other	u	Nil	5%
		- Other pumps; liquid elevators :			
	8413.81	-- Pumps :			
	8413.81.13.00	--- Water pumps with a flow rate not exceeding 8,000 m ³ /h, electrically operated	u	Nil	5%
	8413.81.14.00	--- Water pumps with a flow rate not exceeding 8,000 m ³ /h, not electrically operated	u	Nil	5%
	8413.81.15.00	--- Water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h	u	Nil	5%
	8413.81.19.00	--- Other	u	Nil	5%
	8413.82	-- Liquid elevators :			
	8413.82.10.00	--- Electrically operated	u	Nil	5%
	8413.82.20.00	--- Not electrically operated	u	Nil	5%
		- Parts :			
	8413.91	-- Of pumps :			
	8413.91.10.00	--- Of pumps of subheading 8413.20.10	kg	Nil	
	8413.91.20.00	--- Of pumps of subheadings 8413.20.20 and 8413.20.90	kg	Nil	
	8413.91.30.00	--- Of pumps of subheadings 8413.70.11 and 8413.70.19	kg	Nil	5%
	8413.91.40.00	--- Of other centrifugal pumps	kg	Nil	5%
	8413.91.90.00	--- Of other pumps	kg	Nil	5%
	8413.92.00.00	-- Of liquid elevators	kg	Nil	5%
84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.			
	8414.10.00.00	- Vacuum pumps	u	Nil	5%
	8414.20	- Hand- or foot-operated air pumps :			
	8414.20.10.00	-- Bicycle pumps	u	Nil	
	8414.20.90.00	-- Other	u	Nil	
	8414.30	- Compressors of a kind used in refrigerating equipment :			
	8414.30.40.00	-- With a refrigeration capacity exceeding 21.10 kW, or with a displacement per revolution of 220 cc or more	u	Nil	5%
	8414.30.90.00	-- Other	u	Nil	5%
	8414.40.00.00	- Air compressors mounted on a wheeled chassis for towing	u	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8414.51	- Fans : -- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W :			
	8414.51.10.00	--- Table fans and box fans	u	Nil	5%
		--- Other :			
	8414.51.91.00	---- With protective screen	u	Nil	5%
	8414.51.99.00	---- Other	u	Nil	5%
	8414.59	-- Other :			
		--- Of a capacity not exceeding 125 kW :			
	8414.59.20.00	---- Explosion-proof air fans, of a kind used in underground mining	u	Nil	5%
	8414.59.30.00	---- Blowers	u	Nil	5%
		---- Other :			
	8414.59.41.00	----- With protective screen	u	Nil	5%
	8414.59.49.00	----- Other	u	Nil	5%
		--- Other :			
	8414.59.50.00	---- Blowers	u	Nil	5%
		---- Other :			
	8414.59.91.00	----- With protective screen	u	Nil	5%
	8414.59.92.00	----- Explosion-proof air fans, of a kind used in underground mining	u	Nil	5%
	8414.59.99.00	----- Other	u	Nil	5%
	8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm :			
		-- Fitted with filters :			
	8414.60.11.00	--- Laminar airflow cabinets	u	Nil	5%
	8414.60.19.00	--- Other	u	Nil	5%
		-- Not fitted with a filter :			
	8414.60.91.00	--- Suitable for industrial use	u	Nil	5%
	8414.60.99.00	--- Other	u	Nil	5%
	8414.80	- Other :			
		-- Hoods having a maximum horizontal side exceeding 120 cm :			
		--- Fitted with filters :			
	8414.80.11.00	---- Laminar airflow cabinets	u	Nil	5%
	8414.80.19.00	---- Other	u	Nil	5%
		--- Not fitted with a filter :			
	8414.80.21.00	---- Suitable for industrial use	u	Nil	5%
	8414.80.29.00	---- Other	u	Nil	5%
	8414.80.30.00	-- Free-piston generators for gas turbines	u	Nil	5%
		-- Compressors other than those of subheading 8414.30 or 8414.40 :			
	8414.80.41.00	--- Gas compression modules suitable for use in oil drilling operations	u	Nil	5%
	8414.80.42.00	--- Of a kind used for automotive air conditioners	u	Nil	5%
	8414.80.43.00	--- Sealed units for air conditioning machines	u	Nil	5%
	8414.80.49.00	--- Other	u	Nil	5%
	8414.80.50.00	-- Air pumps	u	Nil	5%
	8414.80.90.00	-- Other	u	Nil	5%
	8414.90	- Parts :			
		-- Of fans :			
	8414.90.21.00	--- Of goods of heading 84.15, 84.18, 85.09 or 85.16	kg	Nil	5%
	8414.90.22.00	--- Of blowers	kg	Nil	5%
	8414.90.29.00	--- Other	kg	Nil	5%
		-- Of hoods :			
	8414.90.31.00	--- Of goods of subheading 8414.60	kg	Nil	5%
	8414.90.32.00	--- Of goods of subheading 8414.80	kg	Nil	5%
		-- Of goods of subheading 8414.10 :			
	8414.90.41.00	--- For electrically operated machines	kg	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
84.15	8414.90.42.00	--- For non-electrically operated machines	kg	Nil	5%	
	8414.90.50.00	-- Of goods of subheading 8414.20	kg	Nil		
	8414.90.60.00	-- Of goods of subheading 8414.30	kg	Nil	5%	
		-- Of goods of subheading 8414.40 :				
	8414.90.71.00	--- For electrically operated machines	kg	Nil	5%	
	8414.90.72.00	--- For non-electrically operated machines	kg	Nil	5%	
		-- Of other pumps or compressors :				
	8414.90.91.00	--- For electrically operated machines	kg	Nil	5%	
	8414.90.92.00	--- For non-electrically operated machines	kg	Nil	5%	
		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.				
	8415.10	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system" :				
	8415.10.10.00	-- Of a cooling capacity not exceeding 26.38 kW	u	Nil	5%	
	8415.10.90.00	-- Other	u	Nil	5%	
	8415.20	- Of a kind used for persons, in motor vehicles :				
	8415.20.10.00	-- Of a cooling capacity not exceeding 26.38 kW	u	Nil	5%	
	8415.20.90.00	-- Other	u	Nil	5%	
		- Other :				
	8415.81	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) :				
		--- Of a kind used in aircraft :				
	8415.81.11.00	---- Of a cooling capacity not exceeding 21.10 kW	u	Nil	5%	
	8415.81.12.00	---- Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m ³ /min	u	Nil	5%	
	8415.81.19.00	---- Other	u	Nil	5%	
		--- Of a kind used in railway rolling stock :				
	8415.81.21.00	---- Of a cooling capacity not exceeding 26.38 kW	u	Nil	5%	
	8415.81.29.00	---- Other	u	Nil	5%	
		--- Of a kind used in motor vehicles (other than those of subheading 8415.20) :				
	8415.81.31.00	---- Of a cooling capacity not exceeding 26.38 kW	u	Nil	5%	
	8415.81.39.00	---- Other	u	Nil	5%	
		--- Other :				
	8415.81.91.00	---- Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m ³ /min	u	Nil	5%	
		---- Other:				
	8415.81.93.00	----- Of a cooling capacity not exceeding 21.10 kW	u	Nil	5%	
8415.81.94.00	----- Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW	u	Nil	5%		
8415.81.99.00	----- Other	u	Nil	5%		
8415.82	-- Other, incorporating a refrigerating unit:					
	--- Of a kind used in aircraft:					
8415.82.11.00	---- Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m ³ /min	u	Nil	5%		
8415.82.19.00	---- Other	u	Nil	5%		
	--- Of a kind used in railway rolling stock :					
8415.82.21.00	---- Of a cooling capacity not exceeding 26.38 kW	u	Nil	5%		
8415.82.29.00	---- Other	u	Nil	5%		
	--- Of a kind used in motor vehicles (other than those of subheading 8415.20) :					
8415.82.31.00	---- Of a cooling capacity not exceeding 26.38 kW	u	Nil	5%		
8415.82.39.00	---- Other	u	Nil	5%		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		--- Other :			
	8415.82.91.00	---- Of a cooling capacity not exceeding 26.38 kW	u	Nil	5%
	8415.82.99.00	---- Other	u	Nil	5%
	8415.83	-- Not incorporating a refrigerating unit :			
		--- Of a kind used in aircraft :			
	8415.83.11.00	---- Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m ³ /min	u	Nil	5%
	8415.83.19.00	---- Other	u	Nil	5%
		--- Of a kind used in railway rolling stock :			
	8415.83.21.00	---- Of a cooling capacity not exceeding 26.38 kW	u	Nil	5%
	8415.83.29.00	---- Other	u	Nil	5%
		--- Of a kind used in motor vehicles (other than those of subheading 8415.20) :			
	8415.83.31.00	---- Of a cooling capacity not exceeding 26.38 kW	u	Nil	5%
	8415.83.39.00	---- Other	u	Nil	5%
		--- Other :			
	8415.83.91.00	---- Of a cooling capacity not exceeding 26.38 kW	u	Nil	5%
	8415.83.99.00	---- Other	u	Nil	5%
	8415.90	- Parts :			
		-- Of machines with a cooling capacity not exceeding 21.10 kW :			
	8415.90.13.00	--- Of a kind used in aircraft or railway rolling stock	kg	Nil	5%
	8415.90.14.00	--- Evaporators or condensers for air-conditioning machines for motor vehicles	kg	Nil	5%
	8415.90.15.00	--- Chassis, welded and painted, other than of subheading 8415.90.13	kg	Nil	5%
	8415.90.19.00	--- Other	kg	Nil	5%
		-- Of machines with a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW :			
		--- With an air flow rate of each evaporator unit exceeding 67.96 m ³ /min :			
	8415.90.24.00	---- Of a kind used in aircraft or railway rolling stock	kg	Nil	5%
	8415.90.25.00	---- Other	kg	Nil	5%
		--- Other :			
	8415.90.26.00	---- Of a kind used in aircraft or railway rolling stock	kg	Nil	5%
	8415.90.29.00	---- Other	kg	Nil	5%
		-- Of machines with a cooling capacity exceeding 26.38 kW but not exceeding 52.75 kW :			
		--- With an air flow rate of each evaporator unit exceeding 67.96 m ³ /min :			
	8415.90.34.00	---- Of a kind used in aircraft or railway rolling stock	kg	Nil	5%
	8415.90.35.00	---- Other	kg	Nil	5%
		--- Other :			
	8415.90.36.00	---- Of a kind used in aircraft or railway rolling stock	kg	Nil	5%
	8415.90.39.00	---- Other	kg	Nil	5%
		-- Of machines with a cooling capacity exceeding 52.75 kW :			
		--- With an air flow rate of each evaporator unit exceeding 67.96 m ³ /min :			
	8415.90.44.00	---- Of a kind used in aircraft or railway rolling stock	kg	Nil	5%
	8415.90.45.00	---- Other	kg	Nil	5%
		--- Other :			
	8415.90.46.00	---- Of a kind used in aircraft or railway rolling stock	kg	Nil	5%
	8415.90.49.00	---- Other	kg	Nil	5%
84.16		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
84.17	8416.10.00.00	- Furnace burners for liquid fuel	kg	Nil	
	8416.20.00.00	- Other furnace burners, including combination burners	kg	Nil	
	8416.30.00.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg	Nil	
	8416.90.00.00	- Parts	kg	Nil	
		Industrial or laboratory furnaces and ovens, including incinerators, non-electric.			
	8417.10.00.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	u	Nil	
	8417.20.00.00	- Bakery ovens, including biscuit ovens	u	Nil	
84.18	8417.80.00.00	- Other	u	Nil	
	8417.90.00.00	- Parts	kg	Nil	
		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.			
	8418.10	- Combined refrigerator-freezers, fitted with separate external doors :			
		- - Household type :			
	8418.10.11.00	- - - Of a capacity not exceeding 230 l	u	Nil	5%
	8418.10.19.00	- - - Other	u	Nil	5%
	8418.10.20.00	- - Other, of a capacity not exceeding 350 l	u	Nil	5%
	8418.10.90.00	- - Other	u	Nil	5%
		- Refrigerators, household type :			
	8418.21	- - Compression-type :			
	8418.21.10.00	- - - Of a capacity not exceeding 230 l	u	Nil	5%
	8418.21.90.00	- - - Other	u	Nil	5%
	8418.29.00.00	- - Other	u	Nil	5%
	8418.30	- Freezers of the chest type, not exceeding 800 l capacity :			
	8418.30.10.00	- - Of a capacity not exceeding 200 l	u	Nil	5%
	8418.30.90.00	- - Other	u	Nil	5%
	8418.40	- Freezers of the upright type, not exceeding 900 l capacity :			
	8418.40.10.00	- - Of a capacity not exceeding 200 l	u	Nil	5%
	8418.40.90.00	- - Other	u	Nil	5%
	8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment :			
		- - Display counters, show-cases and the like, incorporating refrigerating equipment, of a capacity exceeding 200 l :			
	8418.50.11.00	- - - Of a kind suitable for medical, surgical or laboratory use	u	Nil	5%
	8418.50.19.00	- - - Other	u	Nil	5%
		- - Other :			
	8418.50.91.00	- - - Of a kind suitable for medical, surgical or laboratory use	u	Nil	5%
	8418.50.99.00	- - - Other	u	Nil	5%
		- Other refrigerating or freezing equipment; heat pumps :			
	8418.61.00.00	- - Heat pumps other than air conditioning machines of heading 84.15	u	Nil	5%
	8418.69	- - Other :			
8418.69.10.00	- - - Beverage coolers	u	Nil	5%	
8418.69.30.00	- - - Cold water dispenser	u	Nil	5%	
	- - - Water chillers with a refrigeration capacity exceeding 21.10 kW :				
8418.69.41.00	- - - - For air conditioning machines	u	Nil	5%	
8418.69.49.00	- - - - Other	u	Nil	5%	
8418.69.50.00	- - - Scale ice-maker units	u	Nil	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
84.19	8418.69.90.00	- - - Other	u	Nil	5%	
	8418.91.00.00	- Parts : - - Furniture designed to receive refrigerating or freezing equipment	kg	Nil	5%	
	8418.99	- - Other :				
	8418.99.10.00	- - - Evaporators or condensers	kg	Nil	5%	
	8418.99.40.00	- - - Aluminium roll-bonded panels of a kind used for the goods of subheading 8418.10.11, 8418.10.19, 8418.21.10, 8418.21.90 or 8418.29.00	kg	Nil	5%	
	8418.99.90.00	- - - Other	kg	Nil	5%	
			Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.			
			- Instantaneous or storage water heaters, non-electric :			
	8419.11	- - Instantaneous gas water heaters :				
	8419.11.10.00	- - - Household type	u	Nil	5%	
	8419.11.90.00	- - - Other	u	Nil	2.5%	
	8419.19	- - Other :				
	8419.19.10.00	- - - Household type	u	Nil	5%	
	8419.19.90.00	- - - Other	u	Nil	2.5%	
	8419.20.00.00	- Medical, surgical or laboratory sterilisers	u	Nil	2.5%	
		- Dryers :				
	8419.31	- - For agricultural products :				
	8419.31.30.00	- - - Evaporators	u	Nil	2.5%	
	8419.31.40.00	- - - Other, electrically operated	u	Nil	2.5%	
	8419.31.90.00	- - - Other	u	Nil	2.5%	
	8419.32	- - For wood, paper pulp, paper or paperboard:				
	8419.32.10.00	- - - Electrically operated	u	Nil	2.5%	
	8419.32.20.00	- - - Not electrically operated	u	Nil	2.5%	
	8419.39	- - Other :				
		- - - Electrically operated:				
	8419.39.11.00	- - - - Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	u	Nil	2.5%	
	8419.39.19.00	- - - - Other	u	Nil	2.5%	
	8419.39.20.00	- - - Not electrically operated	u	Nil	2.5%	
	8419.40	- Distilling or rectifying plant :				
	8419.40.10.00	- - Electrically operated	u	Nil	2.5%	
	8419.40.20.00	- - Not electrically operated	u	Nil	2.5%	
	8419.50	- Heat exchange units :				
8419.50.10.00	- - Cooling towers	u	Nil	2.5%		
	- - Other :					
8419.50.91.00	- - - Electrically operated	u	Nil	2.5%		
8419.50.92.00	- - - Not electrically operated	u	Nil	2.5%		
8419.60	- Machinery for liquefying air or other gases :					
8419.60.10.00	- - Electrically operated	u	Nil	2.5%		
8419.60.20.00	- - Not electrically operated	u	Nil	2.5%		
	- Other machinery, plant and equipment :					
8419.81	- - For making hot drinks or for cooking or heating food :					
8419.81.10.00	- - - Electrically operated	u	Nil	2.5%		
8419.81.20.00	- - - Not electrically operated	u	Nil	2.5%		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8419.89	-- Other :			
	8419.89.13.00	--- Electrically operated : ---- Machinery for the treatment of material by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	u	Nil	2.5%
	8419.89.19.00	---- Other	u	Nil	2.5%
	8419.89.20.00	--- Not electrically operated	u	Nil	2.5%
	8419.90	- Parts :			
	8419.90.12.00	-- Of electrically operated articles : --- Parts of machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	kg	Nil	2.5%
	8419.90.13.00	--- Casings for cooling towers	kg	Nil	2.5%
	8419.90.19.00	--- Other	kg	Nil	2.5%
	8419.90.22.00	-- Of non-electrically operated articles : --- Of instantaneous gas water heaters, household type	kg	Nil	2.5%
	8419.90.29.00	--- Other	kg	Nil	2.5%
84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.			
	8420.10	- Calendering or other rolling machines :			
	8420.10.10.00	-- Apparatus for the application of dry film or liquid photo resist, photo-sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards or their components	u	Nil	
	8420.10.20.00	-- Ironing machines or wringers suitable for domestic use	u	Nil	
	8420.10.90.00	-- Other	u	Nil	
	8420.91	- Parts :			
	8420.91.10.00	-- Cylinders : --- Of goods of subheading 8420.10.10	kg	Nil	
	8420.91.90.00	--- Other	kg	Nil	
	8420.99	-- Other :			
	8420.99.10.00	--- Of goods of subheading 8420.10.10	Kg	Nil	
	8420.99.90.00	--- Other	kg	Nil	
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases.			
	8421.11.00.00	- Centrifuges, including centrifugal dryers : -- Cream separators	u	Nil	2.5%
	8421.12.00.00	-- Clothes-dryers	u	Nil	2.5%
	8421.19	-- Other :			
	8421.19.10.00	--- Of a kind used for sugar manufacture	u	Nil	2.5%
	8421.19.90.00	--- Other	u	Nil	2.5%
	8421.21	- Filtering or purifying machinery and apparatus for liquids :			
	8421.21.11.00	-- For filtering or purifying water : --- Of a capacity not exceeding 500 l/h :			
	8421.21.19.00	---- Filtering machinery and apparatus for domestic use	u	Nil	5%
	8421.21.22.00	---- Other	u	Nil	5%
	8421.21.23.00	--- Of a capacity exceeding 500 l/h : ---- Electrically operated	u	Nil	2.5%
	8421.22	---- Not electrically operated	u	Nil	2.5%
	8421.22.30.00	-- For filtering or purifying beverages other than water :			
	8421.22.30.00	--- Electrically operated, of a capacity exceeding 500 l/h	u	Nil	2.5%
	8421.22.90.00	--- Other	u	Nil	2.5%
	8421.23	-- Oil or petrol-filters for internal combustion engines :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		--- For machinery of heading 84.29 or 84.30 :			
	8421.23.11.00	---- Oil filters	u	Nil	5%
	8421.23.19.00	---- Other	u	Nil	5%
		--- For motor vehicles of Chapter 87 :			
	8421.23.21.00	---- Oil filters	u	Nil	5%
	8421.23.29.00	---- Other	u	Nil	5%
		--- Other :			
	8421.23.91.00	---- Oil filters	u	Nil	2.5%
	8421.23.99.00	---- Other	u	Nil	2.5%
	8421.29	-- Other :			
	8421.29.10.00	--- Of a kind suitable for medical, surgical or laboratory use	u	Nil	2.5%
	8421.29.20.00	--- Of a kind used for sugar manufacture	u	Nil	2.5%
	8421.29.30.00	--- Of a kind used in oil drilling operations	u	Nil	2.5%
	8421.29.40.00	--- Other, petrol filters	u	Nil	2.5%
	8421.29.50.00	--- Other, oil filters	u	Nil	2.5%
	8421.29.90.00	--- Other	u	Nil	2.5%
		- Filtering or purifying machinery and apparatus for gases :			
	8421.31	-- Intake air filters for internal combustion engines:			
	8421.31.10.00	--- For machinery of heading 84.29 or 84.30	u	Nil	5%
	8421.31.20.00	--- For motor vehicles of Chapter 87	u	Nil	5%
	8421.31.90.00	--- Other	u	Nil	2.5%
	8421.39	-- Other :			
	8421.39.20.00	--- Air purifiers	u	Nil	2.5%
	8421.39.90.00	--- Other	u	Nil	2.5%
		- Parts :			
	8421.91	-- Of centrifuges, including centrifugal dryers :			
	8421.91.10.00	--- Of goods of subheading 8421.12.00	kg	Nil	2.5%
	8421.91.20.00	--- Of goods of subheading 8421.19.10	kg	Nil	2.5%
	8421.91.90.00	--- Of goods of subheading 8421.11.00 or 8421.19.90	kg	Nil	2.5%
	8421.99	-- Other :			
		--- Filtering cartridges for filters of subheading 8421.23 :			
	8421.99.21.00	---- For subheading 8421.23.11 or 8421.23.21	kg	Nil	2.5%
	8421.99.29.00	---- Other	kg	Nil	2.5%
	8421.99.30.00	--- Of goods of subheading 8421.31	kg	Nil	2.5%
		--- Other:			
	8421.99.91.00	---- Of goods of subheading 8421.29.20	kg	Nil	2.5%
	8421.99.94.00	---- Of goods of subheading 8421.21.11	kg	Nil	2.5%
	8421.99.96.00	---- Of goods of subheading 8421.23.11 or 8421.23.91	kg	Nil	2.5%
	8421.99.97.00	---- Of goods of subheading 8421.23.19 or 8421.23.99	kg	Nil	2.5%
	8421.99.98.00	---- Of goods of subheading 8421.29.50 or 8421.39.90	kg	Nil	2.5%
	8421.99.99.00	---- Other	kg	Nil	2.5%
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.			
		- Dish washing machines :			
	8422.11.00.00	-- Of the household type	u	Nil	5%
	8422.19.00.00	-- Other	u	Nil	2.5%
	8422.20.00.00	- Machinery for cleaning or drying bottles or other containers	u	Nil	2.5%
	8422.30.00.00	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	u	Nil	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
84.23	8422.40.00.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u	Nil	2.5%	
	8422.90	- Parts :				
	8422.90.10.00	- - Of machines of subheading 8422.11	kg	Nil	2.5%	
	8422.90.90.00	- - Other	kg	Nil	2.5%	
			Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.			
	8423.10	- Personal weighing machines, including baby scales; household scales :				
	8423.10.10.00	- - Electrically operated	u	Nil	5%	
	8423.10.20.00	- - Not electrically operated	u	Nil	5%	
	8423.20	- Scales for continuous weighing of goods on conveyors:				
	8423.20.10.00	- - Electrically operated	u	Nil	2.5%	
	8423.20.20.00	- - Not electrically operated	u	Nil	2.5%	
	8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales :				
	8423.30.10.00	- - Electrically operated	u	Nil	2.5%	
	8423.30.20.00	- - Not electrically operated	u	Nil	2.5%	
	8423.81	- Other weighing machinery :				
		- - Having a maximum weighing capacity not exceeding 30 kg:				
	8423.81.10.00	- - - Electrically operated	u	Nil	2.5%	
	8423.81.20.00	- - - Not electrically operated	u	Nil	2.5%	
	8423.82	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg :				
		- - - Electrically operated :				
	8423.82.11.00	- - - - Having a maximum weighing capacity not exceeding 1,000 kg	u	Nil	2.5%	
	8423.82.19.00	- - - - Other	u	Nil	2.5%	
		- - - Not electrically operated :				
	8423.82.21.00	- - - - Having a maximum weighing capacity not exceeding 1,000 kg	u	Nil	2.5%	
	8423.82.29.00	- - - - Other	u	Nil	2.5%	
	8423.89	- - Other :				
	8423.89.10.00	- - - Electrically operated	u	Nil	2.5%	
8423.89.20.00	- - - Not electrically operated	u	Nil	2.5%		
8423.90	- Weighing machine weights of all kinds; parts of weighing machinery :					
8423.90.10.00	- - Weighing machine weights	kg	Nil	2.5%		
	- - Other parts of weighing machinery :					
8423.90.21.00	- - - Of electrically operated machines	kg	Nil	2.5%		
8423.90.29.00	- - - Of non-electrically operated machines	kg	Nil	2.5%		
84.24		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.				
	8424.10	- Fire extinguishers, whether or not charged :				
	8424.10.10.00	- - Of a kind suitable for aircraft use	u	Nil		
	8424.10.90.00	- - Other	u	Nil		
	8424.20	- Spray guns and similar appliances :				
		- - Electrically operated :				
	8424.20.11.00	- - - Agricultural or horticultural	u	Nil	2.5%	
	8424.20.19.00	- - - Other	u	Nil	2.5%	
	- - Not electrically operated :					

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8424.20.21.00	- - - Agricultural or horticultural	u	Nil	2.5%
	8424.20.29.00	- - - Other	u	Nil	2.5%
	8424.30.00.00	- Steam or sand blasting machines and similar jet projecting machines	u	Nil	2.5%
		- Agricultural or horticultural sprayers :			
	8424.41	- - Portable sprayers :			
	8424.41.10.00	- - - Hand-operated insecticide sprayers	u	Nil	2.5%
	8424.41.20.00	- - - Other, not electrically operated	u	Nil	2.5%
	8424.41.90.00	- - - Other	u	Nil	2.5%
	8424.49	- - Other :			
	8424.49.10.00	- - - Electrically operated	u	Nil	2.5%
	8424.49.20.00	- - - Not electrically operated	u	Nil	2.5%
		- Other appliances :			
	8424.82	- - Agricultural or horticultural :			
	8424.82.10.00	- - - Drip irrigation systems	u	Nil	2.5%
	8424.82.20.00	- - - Other, electrically operated	u	Nil	2.5%
	8424.82.30.00	- - - Other, not electrically operated	u	Nil	2.5%
	8424.89	- - Other :			
	8424.89.10.00	- - - Hand-operated household sprayers of a capacity not exceeding 3 l	u	Nil	5%
	8424.89.20.00	- - - Spray heads with dip tubes	u	Nil	2.5%
	8424.89.40.00	- - - Wet processing equipment, by projecting, dispersing or spraying, of chemical or electrochemical solutions for the application on printed circuit boards or printed wiring boards substrates; apparatus for the spot application of liquids, soldering pastes, solder ball, adhesives or sealant to printed circuit boards or printed wiring boards or their components; apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	u	Nil	2.5%
	8424.89.50.00	- - - Other, electrically operated	u	Nil	2.5%
	8424.89.90.00	- - - Other, not electrically operated	u	Nil	2.5%
	8424.90	- Parts :			
	8424.90.10.00	- - Of fire extinguishers	kg	Nil	
		- - Of spray guns and similar appliances :			
		- - - Electrically operated :			
	8424.90.21.00	- - - - Of goods of subheading 8424.20.11	kg	Nil	2.5%
	8424.90.23.00	- - - - Other	kg	Nil	2.5%
		- - - - Not electrically operated :			
	8424.90.24.00	- - - - Of goods of subheading 8424.20.21	kg	Nil	2.5%
	8424.90.29.00	- - - - Other	kg	Nil	2.5%
	8424.90.30.00	- - Of steam or sand blasting machines and similar jet projecting machines	kg	Nil	2.5%
		- - Of other appliances :			
	8424.90.93.00	- - - Of goods of subheading 8424.82.10	kg	Nil	2.5%
	8424.90.94.00	- - - Of goods of subheadings 8424.41.10, 8424.41.20, 8424.49.20 or 8424.82.30	kg	Nil	2.5%
	8424.90.95.00	- - - Of goods of subheadings 8424.41.90, 8424.49.10 or 8424.82.20	kg	Nil	2.5%
	8424.90.99.00	- - - Other	kg	Nil	2.5%
84.25		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.			
		- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles :			
	8425.11.00.00	- - Powered by electric motor	u	Nil	2.5%
	8425.19.00.00	- - Other	u	Nil	2.5%
		- Winches; capstans :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8425.31.00.00	-- Powered by electric motor	u	Nil	2.5%
	8425.39.00.00	-- Other	u	Nil	2.5%
	8425.41.00.00	- Jacks; hoists of a kind used for raising vehicles : -- Built-in jacking systems of a type used in garages	u	Nil	2.5%
	8425.42	-- Other jacks and hoists, hydraulic :			
	8425.42.10.00	--- Jacks of a kind used in tipping mechanisms for lorries	u	Nil	2.5%
	8425.42.90.00	--- Other	u	Nil	2.5%
	8425.49	-- Other :			
	8425.49.10.00	--- Electrically operated	u	Nil	2.5%
	8425.49.20.00	--- Not electrically operated	u	Nil	2.5%
84.26		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane. - Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :			
	8426.11.00.00	-- Overhead travelling cranes on fixed support	u	Nil	
	8426.12.00.00	-- Mobile lifting frames on tyres and straddle carriers	u	Nil	
	8426.19	-- Other :			
	8426.19.20.00	--- Bridge cranes	u	Nil	
	8426.19.30.00	--- Gantry cranes	u	Nil	
	8426.19.90.00	--- Other	u	Nil	
	8426.20.00.00	- Tower cranes	u	Nil	
	8426.30.00.00	- Portal or pedestal jib cranes - Other machinery, self-propelled :	u	Nil	
	8426.41.00.00	-- On tyres	u	Nil	
	8426.49.00.00	-- Other - Other machinery :	u	Nil	
	8426.91.00.00	-- Designed for mounting on road vehicles	u	Nil	
	8426.99.00.00	-- Other	u	Nil	
84.27		Fork-lift trucks; other works trucks fitted with lifting or handling equipment.			
	8427.10.00.00	- Self-propelled trucks powered by an electric motor	u	Nil	
	8427.20.00.00	- Other self-propelled trucks	u	Nil	
	8427.90.00.00	- Other trucks	u	Nil	
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).			
	8428.10	- Lifts and skip hoists : -- Lifts :			
	8428.10.31.00	--- For passengers	u	Nil	
	8428.10.39.00	--- Other	u	Nil	
	8428.10.40.00	-- Skip hoists	u	Nil	
	8428.20	- Pneumatic elevators and conveyors :			
	8428.20.10.00	-- Of a kind used for agriculture	u	Nil	
	8428.20.90.00	-- Other - Other continuous-action elevators and conveyors, for goods or materials :	u	Nil	
	8428.31.00.00	-- Specially designed for underground use	u	Nil	
	8428.32	-- Other, bucket type :			
	8428.32.10.00	--- Of a kind used for agriculture	u	Nil	
	8428.32.90.00	--- Other	u	Nil	
	8428.33	-- Other, belt type :			
	8428.33.10.00	--- Of a kind used for agriculture	u	Nil	
	8428.33.90.00	--- Other	u	Nil	
	8428.39	-- Other :			
	8428.39.10.00	--- Of a kind used for agriculture	u	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
84.29	8428.39.90.00	- - - Other	u	Nil	
	8428.40.00.00	- Escalators and moving walkways	u	Nil	
	8428.60.00.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	u	Nil	
	8428.90	- Other machinery :			
	8428.90.20.00	- - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	u	Nil	
	8428.90.30.00	- - Mine wagon pushers, locomotive or wagon tracers, wagon tippers and similar railway wagon handling equipment	u	Nil	
	8428.90.90.00	- - Other	u	Nil	
		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.			
		- Bulldozers and angledozers :			
	8429.11.00.00	- - Track laying	u	Nil	5%
	8429.19.00.00	- - Other	u	Nil	5%
	8429.20.00.00	- Graders and levellers	u	Nil	5%
	8429.30.00.00	- Scrapers	u	Nil	5%
	8429.40	- Tamping machines and road rollers :			
8429.40.30.00	- - Tamping machines	u	Nil	5%	
8429.40.40.00	- - Vibratory smooth drum rollers, with a centrifugal force drum not exceeding 20 t by weight	u	Nil	5%	
8429.40.50.00	- - Other vibratory road rollers	u	Nil	5%	
8429.40.90.00	- - Other	u	Nil	5%	
	- Mechanical shovels, excavators and shovel loaders :				
8429.51.00.00	- - Front-end shovel loaders	u	Nil	5%	
8429.52.00.00	- - Machinery with a 360° revolving superstructure	u	Nil	5%	
8429.59.00.00	- - Other	u	Nil	5%	
84.30		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.			
	8430.10.00.00	- Pile-drivers and pile-extractors	u	Nil	5%
	8430.20.00.00	- Snow-ploughs and snow-blowers	u	Nil	
		- Coal or rock cutters and tunnelling machinery :			
	8430.31.00.00	- - Self-propelled	u	Nil	5%
	8430.39.00.00	- - Other	u	Nil	5%
		- Other boring or sinking machinery :			
	8430.41.00.00	- - Self-propelled	u	Nil	5%
	8430.49	- - Other :			
	8430.49.10.00	- - - Wellhead platforms and integrated production modules suitable for use in drilling operations	u	Nil	5%
	8430.49.90.00	- - - Other	u	Nil	5%
	8430.50.00.00	- Other machinery, self-propelled	u	Nil	5%
		- Other machinery, not self-propelled:			
	8430.61.00.00	- - Tamping or compacting machinery	u	Nil	5%
8430.69.00.00	- - Other	u	Nil	5%	
84.31		Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.			
	8431.10	- Of machinery of heading 84.25 :			
		- - Of electrically operated machines :			
	8431.10.13.00	- - - Of goods of subheading 8425.11.00, 8425.31.00 or 8425.49.10	kg	Nil	5%
8431.10.19.00	- - - Other	kg	Nil	5%	
	- - Of non-electrically operated machines :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8431.10.22.00	- - - Of goods of subheading 8425.19.00, 8425.39.00, 8425.41.00, 8425.42.10 or 8425.42.90	kg	Nil	5%
	8431.10.29.00	- - - Other	kg	Nil	5%
	8431.20.10.00	- - Of machinery of heading 84.27 :	kg	Nil	
	8431.20.90.00	- - Of subheading 8427.10 or 8427.20	kg	Nil	
	8431.31	- - Other	kg	Nil	
	8431.31.10.00	- - Of lifts, skip hoists or escalators :	kg	Nil	
	8431.31.20.00	- - - Of goods of subheading 8428.10.39 or 8428.10.40	kg	Nil	
	8431.39	- - - Of goods of subheading 8428.10.31 or 8428.40.00	kg	Nil	
	8431.39.10.00	- - - Other :	kg	Nil	
	8431.39.10.00	- - - Of goods of subheading 8428.20.10, 8428.32.10, 8428.33.10 or 8428.39.10	kg	Nil	
	8431.39.40.00	- - - Of automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	kg	Nil	
	8431.39.50.00	- - - Other, of goods of subheading 8428.90	kg	Nil	
	8431.39.90.00	- - - Other	kg	Nil	
	8431.41	- - Of machinery of heading 84.26, 84.29 or 84.30 :			
	8431.41.10.00	- - Buckets, shovels, grabs and grips :			
	8431.41.10.00	- - - For machinery of heading 84.26	kg	Nil	
	8431.41.90.00	- - - Other	kg	Nil	5%
	8431.42.00.00	- - Bulldozer or angledozer blades	kg	Nil	5%
	8431.43.00.00	- - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	kg	Nil	5%
	8431.49	- - Other :			
	8431.49.10.00	- - - Parts of machinery of heading 84.26	kg	Nil	
	8431.49.20.00	- - - Cutting edges or end bits of a kind used for scrapers, graders or levellers	kg	Nil	5%
	8431.49.40.00	- - - Cutting edges or end bits of a kind used for bulldozer or angledozer blades	kg	Nil	5%
	8431.49.50.00	- - - Of road rollers	kg	Nil	5%
	8431.49.60.00	- - - Of goods of subheading 8430.20.00	kg	Nil	
	8431.49.90.00	- - - Other	kg	Nil	5%
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.			
	8432.10.00.00	- Ploughs	u	Nil	
	8432.21.00.00	- Harrows, scarifiers, cultivators, weeders and hoes :			
	8432.21.00.00	- - Disc harrows	u	Nil	
	8432.29.00.00	- - Other	u	Nil	
	8432.31.00.00	- Seeders, planters and transplanters :			
	8432.31.00.00	- - No-till direct seeders, planters and transplanters	u	Nil	
	8432.39.00.00	- - Other	u	Nil	
	8432.41.00.00	- Manure spreaders and fertiliser distributors :			
	8432.41.00.00	- - Manure spreaders	u	Nil	
	8432.42.00.00	- - Fertiliser distributors	u	Nil	
	8432.80	- Other machinery :			
	8432.80.10.00	- - Agricultural or horticultural	u	Nil	
	8432.80.20.00	- - Lawn or sports-ground rollers	u	Nil	
	8432.80.90.00	- - Other	u	Nil	
	8432.90	- Parts :			
	8432.90.10.00	- - Of machinery of subheading 8432.80.90	kg	Nil	
	8432.90.20.00	- - Of lawn or sports-ground rollers	kg	Nil	
	8432.90.90.00	- - Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
84.33		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.			
	8433.11.00.00	- Mowers for lawns, parks or sports-grounds : - - Powered, with the cutting device rotating in a horizontal plane	u	Nil	
	8433.19	-- Other :			
	8433.19.10.00	--- Not powered	u	Nil	
	8433.19.90.00	--- Other	u	Nil	
	8433.20.00.00	- Other mowers, including cutter bars for tractor mounting	u	Nil	
	8433.30.00.00	- Other haymaking machinery	u	Nil	
	8433.40.00.00	- Straw or fodder balers, including pick-up balers - Other harvesting machinery; threshing machinery :	u	Nil	
	8433.51.00.00	-- Combine harvester-threshers	u	Nil	
	8433.52.00.00	-- Other threshing machinery	u	Nil	
	8433.53.00.00	-- Root or tuber harvesting machines	u	Nil	
	8433.59	-- Other :			
	8433.59.20.00	--- Cotton pickers	u	Nil	
	8433.59.90.00	--- Other	u	Nil	
	8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce :			
	8433.60.10.00	-- Electrically operated	u	Nil	2.5%
	8433.60.20.00	-- Not electrically operated	u	Nil	2.5%
	8433.90	- Parts :			
	8433.90.10.00	-- Castors wheels, of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto exceeds 30 mm	u	Nil	2.5%
	8433.90.20.00	-- Other, of goods of subheading 8433.11 or 8433.19.90	u	Nil	
8433.90.30.00	-- Other, of goods of subheading 8433.19.10	u	Nil		
8433.90.90.00	-- Other	u	Nil	2.5%	
84.34		Milking machines and dairy machinery.			
	8434.10	- Milking machines :			
	8434.10.10.00	-- Electrically operated	u	Nil	2.5%
	8434.10.20.00	-- Not electrically operated	u	Nil	2.5%
	8434.20	- Dairy machinery :			
	8434.20.10.00	-- Electrically operated	u	Nil	2.5%
	8434.20.20.00	-- Not electrically operated	u	Nil	2.5%
	8434.90	- Parts :			
8434.90.10.00	-- Suitable for use solely or principally with electrically operated machines	kg	Nil	2.5%	
8434.90.90.00	-- Other	kg	Nil	2.5%	
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.			
	8435.10	- Machinery :			
	8435.10.10.00	-- Electrically operated	u	Nil	2.5%
	8435.10.20.00	-- Not electrically operated	u	Nil	2.5%
	8435.90	- Parts :			
	8435.90.10.00	-- Of electrically operated machines	kg	Nil	2.5%
8435.90.20.00	-- Of non-electrically operated machines	kg	Nil	2.5%	
84.36		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
84.37	8436.10	- Machinery for preparing animal feeding stuffs :				
	8436.10.10.00	-- Electrically operated	u	Nil	2.5%	
	8436.10.20.00	-- Not electrically operated	u	Nil	2.5%	
		- Poultry-keeping machinery; poultry incubators and brooders :				
	8436.21	-- Poultry incubators and brooders :				
	8436.21.10.00	--- Electrically operated	u	Nil	2.5%	
	8436.21.20.00	--- Not electrically operated	u	Nil	2.5%	
	8436.29	-- Other :				
	8436.29.10.00	--- Electrically operated	u	Nil	2.5%	
	8436.29.20.00	--- Not electrically operated	u	Nil	2.5%	
	8436.80	- Other machinery :				
		-- Electrically operated :				
	8436.80.11.00	--- Agricultural or horticultural	u	Nil	2.5%	
	8436.80.19.00	--- Other	u	Nil	2.5%	
		-- Not electrically operated :				
	8436.80.21.00	--- Agricultural or horticultural	u	Nil	2.5%	
	8436.80.29.00	--- Other	u	Nil	2.5%	
		- Parts:				
	8436.91	-- Of poultry-keeping machinery or poultry incubators and brooders :				
	8436.91.10.00	--- Of electrically operated machines and equipment	kg	Nil	2.5%	
	8436.91.20.00	--- Of non-electrically operated machines and equipment	kg	Nil	2.5%	
	8436.99	-- Other :				
		--- Of electrically operated machines and equipment :				
	8436.99.11.00	---- Agricultural or horticultural	kg	Nil	2.5%	
	8436.99.19.00	---- Other	kg	Nil	2.5%	
		--- Of non-electrically operated machines and equipment :				
	8436.99.21.00	---- Agricultural or horticultural	kg	Nil	2.5%	
	8436.99.29.00	---- Other	kg	Nil	2.5%	
		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.				
	8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables :				
	8437.10.10.00	-- For grains, electrically operated; winnowing and similar cleaning machines, electrically operated	u	Nil	2.5%	
	8437.10.20.00	-- For grains, not electrically operated; winnowing and similar cleaning machines, not electrically operated	u	Nil	2.5%	
8437.10.30.00	-- Other, electrically operated	u	Nil	2.5%		
8437.10.40.00	-- Other, not electrically operated	u	Nil	2.5%		
8437.80	- Other machinery :					
8437.80.10.00	-- Rice hullers and cone type rice mills, electrically operated	u	Nil			
8437.80.20.00	-- Rice hullers and cone type rice mills, not electrically operated	u	Nil			
8437.80.30.00	-- Industrial type coffee and corn mills, electrically operated	u	Nil	2.5%		
8437.80.40.00	-- Industrial type coffee and corn mills, not electrically operated	u	Nil	2.5%		
	-- Other, electrically operated :					
8437.80.51.00	--- Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	u	Nil			
8437.80.59.00	--- Other	u	Nil	2.5%		
	-- Other, not electrically operated :					

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
84.38	8437.80.61.00	- - - Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	u	Nil	
	8437.80.69.00	- - - Other	u	Nil	2.5%
	8437.90	- Parts :			
		- - Of electrically operated machines :			
	8437.90.11.00	- - - Of machines of subheading 8437.10	kg	Nil	2.5%
	8437.90.19.00	- - - Other	kg	Nil	2.5%
		- - Of non-electrically operated machines :			
	8437.90.21.00	- - - Of machines of subheading 8437.10	kg	Nil	2.5%
	8437.90.29.00	- - - Other	kg	Nil	2.5%
		Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.			
	8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products :			
	8438.10.10.00	- - Electrically operated	u	Nil	2.5%
	8438.10.20.00	- - Not electrically operated	u	Nil	2.5%
	8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate :			
	8438.20.10.00	- - Electrically operated	u	Nil	2.5%
	8438.20.20.00	- - Not electrically operated	u	Nil	2.5%
	8438.30	- Machinery for sugar manufacture :			
	8438.30.10.00	- - Electrically operated	u	Nil	2.5%
	8438.30.20.00	- - Not electrically operated	u	Nil	2.5%
	8438.40.00.00	- Brewery machinery	u	Nil	2.5%
	8438.50	- Machinery for the preparation of meat or poultry :			
	8438.50.10.00	- - Electrically operated	u	Nil	2.5%
	8438.50.20.00	- - Not electrically operated	u	Nil	2.5%
	8438.60	- Machinery for the preparation of fruits, nuts or vegetables :			
	8438.60.10.00	- - Electrically operated	u	Nil	2.5%
	8438.60.20.00	- - Not electrically operated	u	Nil	2.5%
	8438.80	- Other machinery :			
		- - Coffee pulpers :			
	8438.80.11.00	- - - Electrically operated	u	Nil	2.5%
	8438.80.12.00	- - - Not electrically operated	u	Nil	2.5%
		- - Machinery for the preparation of fish, crustaceans or molluscs :			
	8438.80.21.00	- - - Electrically operated	u	Nil	2.5%
8438.80.22.00	- - - Not electrically operated	u	Nil	2.5%	
	- - Other :				
8438.80.91.00	- - - Electrically operated	u	Nil	2.5%	
8438.80.92.00	- - - Not electrically operated	u	Nil	2.5%	
8438.90	- Parts :				
	- - Of electrically operated machines :				
8438.90.11.00	- - - Of goods of subheading 8438.30.10	kg	Nil	2.5%	
8438.90.12.00	- - - Of coffee pulpers	kg	Nil	2.5%	
8438.90.19.00	- - - Other	kg	Nil	2.5%	
	- - Of non-electrically operated machines :				
8438.90.21.00	- - - Of goods of subheading 8438.30.20	kg	Nil	2.5%	
8438.90.22.00	- - - Of coffee pulpers	kg	Nil	2.5%	
8438.90.29.00	- - - Other	kg	Nil	2.5%	
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8439.10.00.00	- Machinery for making pulp of fibrous cellulosic material	u	Nil	2.5%
	8439.20.00.00	- Machinery for making paper or paperboard	u	Nil	2.5%
	8439.30.00.00	- Machinery for finishing paper or paperboard	u	Nil	2.5%
		- Parts :			
	8439.91.00.00	- - Of machinery for making pulp of fibrous cellulosic material	u	Nil	2.5%
	8439.99.00.00	- - Other	u	Nil	2.5%
84.40		Book-binding machinery, including book-sewing machines.			
	8440.10	- Machinery :			
	8440.10.10.00	- - Electrically operated	u	Nil	2.5%
	8440.10.20.00	- - Not electrically operated	u	Nil	2.5%
	8440.90	- Parts :			
	8440.90.10.00	- - Of electrically operated machines	kg	Nil	2.5%
	8440.90.20.00	- - Of non-electrically operated machines	kg	Nil	2.5%
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.			
	8441.10	- Cutting machines :			
	8441.10.10.00	- - Electrically operated	u	Nil	2.5%
	8441.10.20.00	- - Not electrically operated	u	Nil	2.5%
	8441.20	- Machines for making bags, sacks or envelopes :			
	8441.20.10.00	- - Electrically operated	u	Nil	2.5%
	8441.20.20.00	- - Not electrically operated	u	Nil	2.5%
	8441.30	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding :			
	8441.30.10.00	- - Electrically operated	u	Nil	2.5%
	8441.30.20.00	- - Not electrically operated	u	Nil	2.5%
	8441.40	- Machines for moulding articles in paper pulp, paper or paperboard :			
	8441.40.10.00	- - Electrically operated	u	Nil	2.5%
	8441.40.20.00	- - Not electrically operated	u	Nil	2.5%
	8441.80	- Other machinery :			
	8441.80.10.00	- - Electrically operated	u	Nil	2.5%
	8441.80.20.00	- - Not electrically operated	u	Nil	2.5%
	8441.90	- Parts:			
	8441.90.10.00	- - Of electrically operated machines	kg	Nil	2.5%
	8441.90.20.00	- - Of non-electrically operated machines	kg	Nil	2.5%
84.42		Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).			
	8442.30	- Machinery, apparatus and equipment :			
	8442.30.10.00	- - Electrically operated	u	Nil	2.5%
	8442.30.20.00	- - Not electrically operated	u	Nil	2.5%
	8442.40	- Parts of the foregoing machinery, apparatus or equipment:			
	8442.40.10.00	- - Of electrically operated machines, apparatus or equipment	kg	Nil	2.5%
	8442.40.20.00	- - Of non-electrically operated machines, apparatus or equipment	kg	Nil	2.5%
	8442.50.00.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	kg	Nil	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof. - Printing machinery used for printing by means of plates, cylinder and other printing components of heading 84.42 :			
	8443.11.00.00	-- Offset printing machinery, reel-fed	u	Nil	2.5%
	8443.12.00.00	-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	u	Nil	2.5%
	8443.13.00.00	-- Other offset printing machinery	u	Nil	2.5%
	8443.14.00.00	-- Letterpress printing machinery, reel-fed, excluding flexographic printing	u	Nil	2.5%
	8443.15.00.00	-- Letterpress printing machinery, other than reel-fed, excluding flexographic printing	u	Nil	2.5%
	8443.16.00.00	-- Flexographic printing machinery	u	Nil	2.5%
	8443.17.00.00	-- Gravure printing machinery	u	Nil	2.5%
	8443.19.00.00	-- Other	u	Nil	2.5%
		- Other printers, copying machines and facsimile machines, whether or not combined :			
	8443.31	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network :			
		--- Printer-copiers, printing by the ink-jet process :			
	8443.31.11.00	---- Colour	u	Nil	
	8443.31.19.00	---- Other	u	Nil	
		--- Printer-copiers, printing by the laser process :			
	8443.31.21.00	---- Colour	u	Nil	
	8443.31.29.00	---- Other	u	Nil	
		--- Combination printer-copier-facsimile machines :			
	8443.31.31.00	---- Colour	u	Nil	
	8443.31.39.00	---- Other	u	Nil	
		--- Other :			
	8443.31.91.00	---- Combination printer-copier-scanner-facsimile machines	u	Nil	
	8443.31.99.00	---- Other	u	Nil	
	8443.32	-- Other, capable of connecting to an automatic data processing machine or to a network :			
		--- Dot matrix printers :			
	8443.32.11.00	---- Colour	u	Nil	
	8443.32.19.00	---- Other	u	Nil	
		--- Ink-jet printers :			
	8443.32.21.00	---- Colour	u	Nil	
	8443.32.29.00	---- Other	u	Nil	
		--- Laser printers :			
	8443.32.31.00	---- Colour	u	Nil	
	8443.32.39.00	---- Other	u	Nil	
		--- Facsimile machines :			
	8443.32.41.00	---- Colour	u	Nil	2.5%
	8443.32.49.00	---- Other	u	Nil	2.5%
	8443.32.50.00	--- Screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	u	Nil	
	8443.32.60.00	--- Plotters	u	Nil	
	8443.32.90.00	--- Other	u	Nil	
	8443.39	-- Other :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8443.39.10.00	- - - Electrostatic photocopying apparatus operating by reproducing the original image directly onto the copy (direct process)	u	Nil	
	8443.39.20.00	- - - Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process)	u	Nil	
	8443.39.30.00	- - - Other photocopying apparatus incorporating an optical system	u	Nil	
	8443.39.40.00	- - - Ink-jet printers	u	Nil	
	8443.39.90.00	- - - Other	u	Nil	
	8443.91.00.00	- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	kg	Nil	2.5%
	8443.99	- - Other :			
	8443.99.10.00	- - - Of screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	kg	Nil	
	8443.99.20.00	- - - Ink-filled printer cartridges	kg	Nil	
	8443.99.30.00	- - - Paper feeders; paper sorters	kg	Nil	
	8443.99.90.00	- - - Other	kg	Nil	
84.44		Machines for extruding, drawing, texturing or cutting man-made textile materials.			
	8444.00.10.00	- Electrically operated	u	Nil	2.5%
	8444.00.20.00	- Not electrically operated	u	Nil	2.5%
84.45		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.			
		- Machines for preparing textile fibres :			
	8445.11	- - Carding machines :			
	8445.11.10.00	- - - Electrically operated	u	Nil	2.5%
	8445.11.20.00	- - - Not electrically operated	u	Nil	2.5%
	8445.12	- - Combing machines :			
	8445.12.10.00	- - - Electrically operated	u	Nil	2.5%
	8445.12.20.00	- - - Not electrically operated	u	Nil	2.5%
	8445.13	- - Drawing or roving machines :			
	8445.13.10.00	- - - Electrically operated	u	Nil	2.5%
	8445.13.20.00	- - - Not electrically operated	u	Nil	2.5%
	8445.19	- - Other :			
	8445.19.30.00	- - - Cotton gins	u	Nil	2.5%
	8445.19.40.00	- - - Other, electrically operated	u	Nil	2.5%
	8445.19.50.00	- - - Other, not electrically operated	u	Nil	2.5%
	8445.20	- Textile spinning machines :			
	8445.20.10.00	- - Electrically operated	u	Nil	2.5%
	8445.20.20.00	- - Not electrically operated	u	Nil	2.5%
	8445.30	- Textile doubling or twisting machines :			
	8445.30.10.00	- - Electrically operated	u	Nil	2.5%
	8445.30.20.00	- - Not electrically operated	u	Nil	2.5%
	8445.40	- Textile winding (including weft-winding) or reeling machines :			
	8445.40.10.00	- - Electrically operated	u	Nil	2.5%
	8445.40.20.00	- - Not electrically operated	u	Nil	2.5%
	8445.90	- Other :			
	8445.90.10.00	- - Electrically operated	u	Nil	2.5%
	8445.90.20.00	- - Not electrically operated	u	Nil	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
84.46		Weaving machines (looms).			
	8446.10	- For weaving fabrics of a width not exceeding 30 cm :			
	8446.10.10.00	- - Electrically operated	u	Nil	2.5%
	8446.10.20.00	- - Not electrically operated	u	Nil	2.5%
		- For weaving fabrics of a width exceeding 30 cm, shuttle type :			
	8446.21.00.00	- - Power looms	u	Nil	2.5%
	8446.29.00.00	- - Other	u	Nil	2.5%
	8446.30.00.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	u	Nil	2.5%
84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.			
		- Circular knitting machines :			
	8447.11	- - With cylinder diameter not exceeding 165 mm :			
	8447.11.10.00	- - - Electrically operated	u	Nil	2.5%
	8447.11.20.00	- - - Not electrically operated	u	Nil	2.5%
	8447.12	- - With cylinder diameter exceeding 165 mm :			
	8447.12.10.00	- - - Electrically operated	u	Nil	2.5%
	8447.12.20.00	- - - Not electrically operated	u	Nil	2.5%
	8447.20	- Flat knitting machines; stitch-bonding machines :			
	8447.20.10.00	- - Electrically operated	u	Nil	2.5%
	8447.20.20.00	- - Not electrically operated	u	Nil	2.5%
	8447.90	- Other :			
8447.90.10.00	- - Electrically operated	u	Nil	2.5%	
8447.90.20.00	- - Not electrically operated	u	Nil	2.5%	
84.48		Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).			
		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :			
	8448.11	- - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith :			
	8448.11.10.00	- - - Electrically operated	kg	Nil	2.5%
	8448.11.20.00	- - - Not electrically operated	kg	Nil	2.5%
	8448.19	- - Other :			
	8448.19.10.00	- - - Electrically operated	kg	Nil	2.5%
	8448.19.20.00	- - - Not electrically operated	kg	Nil	2.5%
	8448.20.00.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	kg	Nil	2.5%
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :			
	8448.31.00.00	- - Card clothing	kg	Nil	2.5%
	8448.32.00.00	- - Of machines for preparing textile fibres, other than card clothing	kg	Nil	2.5%
	8448.33.00.00	- - Spindles, spindle flyers, spinning rings and ring travellers	kg	Nil	2.5%
	8448.39.00.00	- - Other	kg	Nil	2.5%
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery :			
8448.42.00.00	- - Reeds for looms, healds and heald-frames	kg	Nil	2.5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8448.49	-- Other :			
	8448.49.11.00	---- Shuttles :			
	8448.49.12.00	---- For electrically operated machines	kg	Nil	2.5%
		---- For non-electrically operated machines	kg	Nil	2.5%
		---- Other :			
	8448.49.91.00	---- Of electrically operated machines	kg	Nil	2.5%
	8448.49.92.00	---- Of non-electrically operated machines	kg	Nil	2.5%
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :			
	8448.51.00.00	-- Sinkers, needles and other articles used in forming stitches	kg	Nil	2.5%
	8448.59.00.00	-- Other	kg	Nil	2.5%
84.49		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.			
	8449.00.10.00	- Electrically operated	kg	Nil	2.5%
	8449.00.20.00	- Not electrically operated	kg	Nil	2.5%
84.50		Household or laundry-type washing machines, including machines which both wash and dry.			
		- Machines, each of a dry linen capacity not exceeding 10 kg :			
	8450.11	-- Fully-automatic machines :			
	8450.11.10.00	---- Each of a dry linen capacity not exceeding 6 kg	u	Nil	5%
	8450.11.90.00	---- Other	u	Nil	5%
	8450.12	-- Other machines, with built-in centrifugal drier :			
	8450.12.10.00	---- Each of a dry linen capacity not exceeding 6 kg	u	Nil	5%
	8450.12.90.00	---- Other	u	Nil	5%
	8450.19	-- Other :			
		---- Electrically operated :			
	8450.19.11.00	---- Each of a dry linen capacity not exceeding 6 kg	u	Nil	5%
	8450.19.19.00	---- Other	u	Nil	5%
		---- Other :			
	8450.19.91.00	---- Each of a dry linen capacity not exceeding 6 kg	u	Nil	5%
	8450.19.99.00	---- Other	u	Nil	5%
	8450.20.00.00	- Machines, each of a dry linen capacity exceeding 10 kg	u	Nil	5%
	8450.90	- Parts :			
	8450.90.10.00	-- Of machines of subheading 8450.20.00	kg	Nil	5%
	8450.90.20.00	-- Of machines of subheading 8450.11, 8450.12 or 8450.19	kg	Nil	5%
84.51		Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.			
	8451.10.00.00	- Dry-cleaning machines	u	Nil	2.5%
		- Drying machines :			
	8451.21.00.00	-- Each of a dry linen capacity not exceeding 10 kg	u	Nil	2.5%
	8451.29.00.00	-- Other	u	Nil	2.5%
	8451.30	- Ironing machines and presses (including fusing presses) :			
	8451.30.10.00	-- Single roller type domestic ironing machines	u	Nil	5%
	8451.30.90.00	-- Other	u	Nil	2.5%
	8451.40.00.00	- Washing, bleaching or dyeing machines	u	Nil	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
84.52	8451.50.00.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u	Nil	2.5%
	8451.80.00.00	- Other machinery	u	Nil	2.5%
	8451.90	- Parts :			
	8451.90.10.00	- - Of machines of a dry linen capacity not exceeding 10 kg	kg	Nil	2.5%
	8451.90.90.00	- - Other	kg	Nil	2.5%
		Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.			
	8452.10.00.00	- Sewing machines of the household type	u	Nil	5%
		- Other sewing machines :			
	8452.21.00.00	- - Automatic units	u	Nil	2.5%
	8452.29.00.00	- - Other	u	Nil	2.5%
	8452.30.00.00	- Sewing machine needles	u	Nil	2.5%
	8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines :			
		- - Of machinery of subheading 8452.10.00 :			
	8452.90.11.00	- - - Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	kg	Nil	2.5%
	8452.90.12.00	- - - Furniture, bases and covers and parts thereof	kg	Nil	2.5%
8452.90.19.00	- - - Other	kg	Nil	2.5%	
	- - Other :				
8452.90.91.00	- - - Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	kg	Nil	2.5%	
8452.90.92.00	- - - Furniture, bases and covers and parts thereof	kg	Nil	2.5%	
8452.90.99.00	- - - Other	kg	Nil	2.5%	
84.53		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.			
	8453.10	- Machinery for preparing, tanning or working hides, skins or leather :			
	8453.10.10.00	- - Electrically operated	u	Nil	2.5%
	8453.10.20.00	- - Not electrically operated	u	Nil	2.5%
	8453.20	- Machinery for making or repairing footwear :			
	8453.20.10.00	- - Electrically operated	u	Nil	2.5%
	8453.20.20.00	- - Not electrically operated	u	Nil	2.5%
	8453.80	- Other machinery :			
	8453.80.10.00	- - Electrically operated	u	Nil	2.5%
	8453.80.20.00	- - Not electrically operated	kg	Nil	2.5%
	8453.90.00.00	- Parts	kg	Nil	2.5%
	84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.		
8454.10.00.00		- Converters	u	Nil	
8454.20.00.00		- Ingot moulds and ladles	u	Nil	
8454.30.00.00		- Casting machines	u	Nil	
8454.90.00.00		- Parts	kg	Nil	
84.55		Metal-rolling mills and rolls therefor.			
	8455.10.00.00	- Tube mills	u	Nil	
		- Other rolling mills :			
	8455.21.00.00	- - Hot or combination hot and cold	u	Nil	
	8455.22.00.00	- - Cold	u	Nil	
	8455.30.00.00	- Rolls for rolling mills	u	Nil	
8455.90.00.00	- Other parts	kg	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
84.56		Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.			
		- Operated by laser or other light or photon beam processes :			
	8456.11.00.00	-- Operated by laser	u	Nil	2.5%
	8456.12.00.00	-- Operated by other light or photon beam processes	u	Nil	2.5%
	8456.20.00.00	- Operated by ultrasonic processes	u	Nil	2.5%
	8456.30.00.00	- Operated by electro-discharge processes	u	Nil	2.5%
	8456.40	- Operated by plasma arc processes :			
	8456.40.10.00	-- Machine-tools, numerically controlled, for working any material by removal of material, by plasma arc processes, for the manufacture of printed circuit boards or printed wiring boards	u	Nil	2.5%
	8456.40.90.00	-- Other	u	Nil	2.5%
	8456.50.00.00	- Water-jet cutting machines	u	Nil	2.5%
	8456.90	- Other :			
	8456.90.20.00	-- Wet processing equipments for the application by immersion of electro-chemical solutions, for the purpose of removing material on printed circuit boards or printed wiring boards	u	Nil	2.5%
	8456.90.90.00	-- Other	u	Nil	2.5%
84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.			
	8457.10	- Machining centres :			
	8457.10.10.00	-- Of spindle power not exceeding 4 kW	u	Nil	2.5%
	8457.10.90.00	-- Other	u	Nil	2.5%
	8457.20.00.00	- Unit construction machines (single station)	u	Nil	2.5%
	8457.30.00.00	- Multi-station transfer machines	u	Nil	2.5%
84.58		Lathes (including turning centres) for removing metal.			
		- Horizontal lathes :			
	8458.11	-- Numerically controlled :			
	8458.11.10.00	--- Of spindle power not exceeding 4 kW	u	Nil	2.5%
	8458.11.90.00	--- Other	u	Nil	2.5%
	8458.19	-- Other :			
	8458.19.10.00	--- With the distance between the main spindle centre and the bed not exceeding 300 mm	u	Nil	2.5%
	8458.19.90.00	--- Other	u	Nil	2.5%
		- Other lathes :			
	8458.91.00.00	-- Numerically controlled	u	Nil	2.5%
	8458.99	-- Other :			
8458.99.10.00	--- With the distance between the main spindle centre and the bed not exceeding 300 mm	u	Nil	2.5%	
8458.99.90.00	--- Other	u	Nil	2.5%	
84.59		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.			
	8459.10	- Way-type unit head machines :			
	8459.10.10.00	-- Electrically operated	u	Nil	2.5%
	8459.10.20.00	-- Not electrically operated	u	Nil	2.5%
		- Other drilling machines :			
	8459.21.00.00	-- Numerically controlled	u	Nil	2.5%
8459.29	-- Other :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
84.60	8459.29.10.00	- - - Electrically operated	u	Nil	2.5%	
	8459.29.20.00	- - - Not electrically operated	u	Nil	2.5%	
	8459.31.00.00	- Other boring-milling machines : - - Numerically controlled	u	Nil	2.5%	
	8459.39	- - Other :				
	8459.39.10.00	- - - Electrically operated	u	Nil	2.5%	
	8459.39.20.00	- - - Not electrically operated	u	Nil	2.5%	
	8459.41.00.00	- Other boring machines : - - Numerically controlled	u	Nil	2.5%	
	8459.49	- - Other :				
	8459.49.10.00	- - - Electrically operated	u	Nil	2.5%	
	8459.49.20.00	- - - Not electrically operated	u	Nil	2.5%	
	8459.51.00.00	- Milling machines, knee-type : - - Numerically controlled	u	Nil	2.5%	
	8459.59	- - Other :				
	8459.59.10.00	- - - Electrically operated	u	Nil	2.5%	
	8459.59.20.00	- - - Not electrically operated	u	Nil	2.5%	
	8459.61.00.00	- Other milling machines : - - Numerically controlled	u	Nil	2.5%	
	8459.69	- - Other :				
	8459.69.10.00	- - - Electrically operated	u	Nil	2.5%	
	8459.69.20.00	- - - Not electrically operated	u	Nil	2.5%	
	8459.70	- Other threading or tapping machines :				
	8459.70.10.00	- - Electrically operated	u	Nil	2.5%	
	8459.70.20.00	- - Not electrically operated	u	Nil	2.5%	
			Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.			
			- Flat-surface grinding machines :			
	8460.12.00.00	- - Numerically controlled	u	Nil	2.5%	
	8460.19.00.00	- - Other	u	Nil	2.5%	
		- Other grinding machines :				
	8460.22.00.00	- - Centreless grinding machines, numerically controlled	u	Nil	2.5%	
	8460.23.00.00	- - Other cylindrical grinding machines, numerically controlled	u	Nil	2.5%	
	8460.24.00.00	- - Other, numerically controlled	u	Nil	2.5%	
	8460.29	- - Other :				
	8460.29.10.00	- - - Electrically operated	u	Nil	2.5%	
	8460.29.20.00	- - - Not electrically operated	u	Nil	2.5%	
		- Sharpening (tool or cutter grinding) machines :				
	8460.31	- - Numerically controlled :				
	8460.31.10.00	- - - Machine tools, numerically controlled, for sharpening carbide drilling bits with a shank diameter not exceeding 3.175 mm, provided with fixed collets and having a power not exceeding 0.74 kW	u	Nil	2.5%	
	8460.31.90.00	- - - Other	u	Nil	2.5%	
	8460.39	- - Other :				
	8460.39.10.00	- - - Electrically operated	u	Nil	2.5%	
	8460.39.20.00	- - - Not electrically operated	u	Nil	2.5%	
	8460.40	- Honing or lapping machines :				
	8460.40.10.00	- - Electrically operated	u	Nil	2.5%	
	8460.40.20.00	- - Not electrically operated	u	Nil	2.5%	
8460.90	- Other :					
8460.90.10.00	- - Electrically operated	u	Nil	2.5%		
8460.90.20.00	- - Not electrically operated	u	Nil	2.5%		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
84.61		Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.			
	8461.20	- Shaping or slotting machines :			
	8461.20.10.00	-- Electrically operated	u	Nil	2.5%
	8461.20.20.00	-- Not electrically operated	u	Nil	2.5%
	8461.30	- Broaching machines :			
	8461.30.10.00	-- Electrically operated	u	Nil	2.5%
	8461.30.20.00	-- Not electrically operated	u	Nil	2.5%
	8461.40	- Gear cutting, gear grinding or gear finishing machines :			
	8461.40.10.00	-- Electrically operated	u	Nil	2.5%
	8461.40.20.00	-- Not electrically operated	u	Nil	2.5%
	8461.50	- Sawing or cutting-off machines :			
	8461.50.10.00	-- Electrically operated	u	Nil	2.5%
	8461.50.20.00	-- Not electrically operated	u	Nil	2.5%
	8461.90	- Other :			
		-- Electrically operated :			
	8461.90.11.00	--- Planing machines	u	Nil	2.5%
	8461.90.19.00	--- Other	u	Nil	2.5%
	-- Not electrically operated :				
8461.90.91.00	--- Planing machines	u	Nil	2.5%	
8461.90.99.00	--- Other	u	Nil	2.5%	
84.62		Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.			
	8462.10	- Forging or die-stamping machines (including presses) and hammers :			
	8462.10.10.00	-- Electrically operated	u	Nil	2.5%
	8462.10.20.00	-- Not electrically operated	u	Nil	2.5%
		- Bending, folding, straightening or flattening machines (including presses) :			
	8462.21.00.00	-- Numerically controlled	u	Nil	2.5%
	8462.29	-- Other :			
	8462.29.10.00	--- Electrically operated	u	Nil	2.5%
	8462.29.20.00	--- Not electrically operated	u	Nil	2.5%
		- Shearing machines (including presses), other than combined punching and shearing machines :			
	8462.31.00.00	-- Numerically controlled	u	Nil	2.5%
	8462.39	-- Other :			
	8462.39.10.00	--- Electrically operated	u	Nil	2.5%
	8462.39.20.00	--- Not electrically operated	u	Nil	2.5%
		- Punching or notching machines (including presses), including combined punching and shearing machines :			
	8462.41.00.00	-- Numerically controlled	u	Nil	2.5%
	8462.49	-- Other :			
	8462.49.10.00	--- Electrically operated	u	Nil	2.5%
	8462.49.20.00	--- Not electrically operated	u	Nil	2.5%
		- Other :			
8462.91.00.00	-- Hydraulic presses	u	Nil	2.5%	
8462.99	-- Other :				
8462.99.10.00	--- Machines for the manufacture of boxes, cans and similar containers of tin plate, electrically operated	u	Nil	2.5%	
8462.99.20.00	--- Machines for the manufacture of boxes, cans and similar containers of tin plate, not electrically operated	u	Nil	2.5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
84.63	8462.99.50.00	- - - Other, electrically operated	u	Nil	2.5%	
	8462.99.60.00	- - - Other, not electrically operated	u	Nil	2.5%	
		Other machine-tools for working metal or cermets, without removing material.				
	8463.10	- Draw-benches for bars, tubes, profiles, wire or the like :				
	8463.10.10.00	- - Electrically operated	u	Nil	2.5%	
	8463.10.20.00	- - Not electrically operated	u	Nil	2.5%	
	8463.20	- Thread rolling machines :				
	8463.20.10.00	- - Electrically operated	u	Nil	2.5%	
	8463.20.20.00	- - Not electrically operated	u	Nil	2.5%	
	8463.30	- Machines for working wire :				
	8463.30.10.00	- - Electrically operated	u	Nil	2.5%	
	8463.30.20.00	- - Not electrically operated	u	Nil	2.5%	
8463.90	- Other :					
8463.90.10.00	- - Electrically operated	u	Nil	2.5%		
8463.90.20.00	- - Not electrically operated	u	Nil	2.5%		
84.64		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass.				
	8464.10	- Sawing machines :				
	8464.10.10.00	- - Electrically operated	u	Nil	2.5%	
	8464.10.20.00	- - Not electrically operated	u	Nil	2.5%	
	8464.20	- Grinding or polishing machines :				
	8464.20.10.00	- - Electrically operated	u	Nil	2.5%	
	8464.20.20.00	- - Not electrically operated	u	Nil	2.5%	
	8464.90	- Other :				
8464.90.10.00	- - Electrically operated	u	Nil	2.5%		
8464.90.20.00	- - Not electrically operated	u	Nil	2.5%		
84.65		Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.				
	8465.10.00.00	- Machines which can carry out different types of machining operations without tool change between such operations	u	Nil	2.5%	
	8465.20.00.00	- Machining centres	u	Nil	2.5%	
		- Other :				
	8465.91	- - Sawing machines :				
	8465.91.10.00	- - - Of a kind used for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, electrically operated	u	Nil	2.5%	
	8465.91.20.00	- - - Other, electrically operated	u	Nil	2.5%	
	8465.91.30.00	- - - Not electrically operated	u	Nil	2.5%	
	8465.92	- - Planing, milling or moulding (by cutting) machines :				
	8465.92.10.00	- - - For routing printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, accepting router bits with a shank diameter not exceeding 3.175 mm, for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates	u	Nil	2.5%	
	8465.92.20.00	- - - Other, electrically operated	u	Nil	2.5%	
	8465.92.30.00	- - - Not electrically operated	u	Nil	2.5%	
	8465.93	- - Grinding, sanding or polishing machines :				
	8465.93.10.00	- - - Electrically operated	u	Nil	2.5%	
	8465.93.20.00	- - - Not electrically operated	u	Nil	2.5%	
8465.94	- - Bending or assembling machines :					
8465.94.10.00	- - - Electrically operated	u	Nil	2.5%		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8465.94.20.00	- - - Not electrically operated	u	Nil	2.5%
	8465.95	- - Drilling or morticing machines :			
	8465.95.10.00	- - - Drilling machines for the manufacture of printed circuit boards or printed wiring boards, with a spindle speed exceeding 50,000 rpm and accepting drill bits of a shank diameter not exceeding 3.175 mm	u	Nil	2.5%
	8465.95.30.00	- - - Other, electrically operated	u	Nil	2.5%
	8465.95.40.00	- - - Not electrically operated	u	Nil	2.5%
	8465.96	- - Splitting, slicing or paring machines :			
	8465.96.10.00	- - - Electrically operated	u	Nil	2.5%
	8465.96.20.00	- - - Not electrically operated	u	Nil	2.5%
	8465.99	- - Other :			
	8465.99.30.00	- - - Lathes, electrically operated	u	Nil	2.5%
	8465.99.40.00	- - - Lathes, not electrically operated	u	Nil	2.5%
	8465.99.50.00	- - - Machines for deburring the surfaces of printed circuit boards or printed wiring boards during manufacturing; machines for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates; laminating presses for the manufacture of printed circuit boards or printed wiring boards	u	Nil	2.5%
	8465.99.60.00	- - - Other, electrically operated	u	Nil	2.5%
	8465.99.90.00	- - - Other	u	Nil	2.5%
84.66		Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.			
	8466.10	- Tool holders and self-opening dieheads :			
	8466.10.10.00	- - For the machines of subheading 8456.40.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	Nil	2.5%
	8466.10.90.00	- - Other	kg	Nil	2.5%
	8466.20	- Work holders :			
	8466.20.10.00	- - For the machines of subheading 8456.40.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	Nil	2.5%
	8466.20.90.00	- - Other	kg	Nil	2.5%
	8466.30	- Dividing heads and other special attachments for machines :			
	8466.30.10.00	- - For the machines of subheading 8456.40.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	Nil	2.5%
	8466.30.90.00	- - Other	kg	Nil	2.5%
	8466.91.00.00	- - For machines of heading 84.64	kg	Nil	2.5%
	8466.92	- - For machines of heading 84.65 :			
	8466.92.10.00	- - - For the machines of subheading 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	Nil	2.5%
	8466.92.90.00	- - - Other	kg	Nil	2.5%
	8466.93	- - For machines of headings 84.56 to 84.61 :			
	8466.93.20.00	- - - For machines of subheading 8456.40.10, 8456.90.20 or 8460.31.10	kg	Nil	2.5%
	8466.93.90.00	- - - Other	kg	Nil	2.5%
	8466.94.00.00	- - For machines of heading 84.62 or 84.63	kg	Nil	2.5%
84.67		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
84.68	8467.11.00.00	- Pneumatic : -- Rotary type (including combined rotary-percussion)	u	Nil		
	8467.19.00.00	-- Other	u	Nil		
	8467.21.00.00	- With self-contained electric motor : -- Drills of all kinds	u	Nil		
	8467.22.00.00	-- Saws	u	Nil		
	8467.29.00.00	-- Other	u	Nil		
	8467.81.00.00	- Other tools : -- Chain saws	u	Nil		
	8467.89.00.00	-- Other	u	Nil		
	8467.91	- Parts : -- Of chain saws :				
	8467.91.10.00	--- Of electro-mechanical type	kg	Nil		
	8467.91.90.00	--- Other	kg	Nil		
	8467.92.00.00	-- Of pneumatic tools	kg	Nil		
	8467.99	-- Other :				
	8467.99.10.00	--- Of goods of subheading 8467.21.00, 8467.22.00 or 8467.29.00	kg	Nil		
	8467.99.90.00	--- Other	kg	Nil		
			Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.			
	8468.10.00.00	- Hand-held blow pipes	u	Nil		
	8468.20	- Other gas-operated machinery and apparatus :				
	8468.20.10.00	-- Hand-operated (not hand-held) gas welding or brazing appliances for metal	u	Nil		
	8468.20.90.00	-- Other	u	Nil		
	8468.80.00.00	- Other machinery and apparatus	u	Nil		
8468.90	- Parts :					
8468.90.20.00	-- Of goods of subheading 8468.20.10	u	Nil			
8468.90.90.00	-- Other	u	Nil			
84.70		Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.				
	8470.10.00.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	u	Nil		
		- Other electronic calculating machines :				
	8470.21.00.00	-- Incorporating a printing device	u	Nil		
	8470.29.00.00	-- Other	u	Nil		
	8470.30.00.00	- Other calculating machines	u	Nil		
	8470.50.00.00	- Cash registers	u	Nil		
	8470.90	- Other :				
	8470.90.10.00	-- Postage-franking machines	u	Nil		
	8470.90.20.00	-- Accounting machines	u	Nil		
8470.90.90.00	-- Other	u	Nil			
84.71		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8471.30	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display :			
	8471.30.20.00	- - Laptops including notebooks and subnotebooks	u	Nil	
	8471.30.90.00	- - Other	u	Nil	
	8471.41	- Other automatic data processing machines : - - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined :			
	8471.41.10.00	- - - Personal computers excluding portable computers of subheading 8471.30	u	Nil	
	8471.41.90.00	- - - Other	u	Nil	
	8471.49	- - Other, presented in the form of systems :			
	8471.49.10.00	- - - Personal computers excluding portable computers of subheading 8471.30	u	Nil	
	8471.49.90.00	- - - Other	u	Nil	
	8471.50	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units :			
	8471.50.10.00	- - Processing units for personal (including portable) computers	u	Nil	
	8471.50.90.00	- - Other	u	Nil	
	8471.60	- Input or output units, whether or not containing storage units in the same housing :			
	8471.60.30.00	- - Computer keyboards	u	Nil	
	8471.60.40.00	- - X-Y coordinate input devices, including mice, light pens, joysticks, track balls, and touch sensitive screens	u	Nil	
	8471.60.90.00	- - Other	u	Nil	
	8471.70	- Storage units :			
	8471.70.10.00	- - Floppy disk drives	u	Nil	
	8471.70.20.00	- - Hard disk drives	u	Nil	
	8471.70.30.00	- - Tape drives	u	Nil	
	8471.70.40.00	- - Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives	u	Nil	
	8471.70.50.00	- - Proprietary format storage devices including media therefor for automatic data processing machines, with or without removable media and whether magnetic, optical or other technology	u	Nil	
	8471.70.91.00	- - Other : - - - Automated backup systems	u	Nil	
	8471.70.99.00	- - - Other	u	Nil	
	8471.80	- Other units of automatic data processing machines :			
	8471.80.10.00	- - Control and adaptor units	u	Nil	
	8471.80.70.00	- - Sound cards or video cards	u	Nil	
	8471.80.90.00	- - Other	u	Nil	
	8471.90	- Other :			
	8471.90.10.00	- - Bar code readers	u	Nil	
	8471.90.30.00	- - Electronic fingerprint identification systems	u	Nil	
	8471.90.40.00	- - Other optical character readers	u	Nil	
	8471.90.90.00	- - Other	u	Nil	
84.72		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).			
	8472.10	- Duplicating machines :			
	8472.10.10.00	- - Electrically operated	u	Nil	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
84.73	8472.10.20.00	- - Not electrically operated	u	Nil	2.5%
	8472.30	- 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 :			
	8472.30.10.00	- - Electrically operated	u	Nil	2.5%
	8472.30.20.00	- - Not electrically operated	u	Nil	2.5%
	8472.90	- Other :			
	8472.90.10.00	- - Automatic teller machines	u	Nil	2.5%
		- - Typewriters other than printers of heading 84.43 :			
	8472.90.41.00	- - - Automatic	u	Nil	2.5%
	8472.90.49.00	- - - Other	u	Nil	2.5%
	8472.90.50.00	- - Word-processing machines	u	Nil	2.5%
	8472.90.60.00	- - Other, electrically operated	u	Nil	2.5%
	8472.90.90.00	- - Other, not electrically operated	u	Nil	2.5%
		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.			
	8473.21.00.00	- Parts and accessories of the machines of heading 84.70 : - - Of the electronic calculating machines of subheading 8470.10.00, 8470.21.00 or 8470.29.00	kg	Nil	
	8473.29.00.00	- - Other	kg	Nil	
8473.30	- Parts and accessories of the machines of heading 84.71 :				
8473.30.10.00	- - Assembled printed circuit boards	kg	Nil		
8473.30.90.00	- - Other	kg	Nil		
8473.40	- Parts and accessories of the machines of heading 84.72 :				
8473.40.10.00	- - For electrically operated machines	kg	Nil	2.5%	
8473.40.20.00	- - For non-electrically operated machines	kg	Nil	2.5%	
8473.50	- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72 :				
8473.50.10.00	- - Suitable for use with the machines of heading 84.71	kg	Nil		
8473.50.90.00	- - Other	kg	Nil		
84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.			
	8474.10	- Sorting, screening, separating or washing machines :			
	8474.10.10.00	- - Electrically operated	u	Nil	2.5%
	8474.10.20.00	- - Not electrically operated	u	Nil	2.5%
	8474.20	- Crushing or grinding machines :			
		- - Electrically operated :			
	8474.20.11.00	- - - For stone	u	Nil	2.5%
	8474.20.19.00	- - - Other	u	Nil	2.5%
		- - Not electrically operated :			
	8474.20.21.00	- - - For stone	u	Nil	2.5%
	8474.20.29.00	- - - Other	u	Nil	2.5%
		- Mixing or kneading machines :			
	8474.31	- - Concrete or mortar mixers :			
	8474.31.10.00	- - - Electrically operated	u	Nil	2.5%
	8474.31.20.00	- - - Not electrically operated	u	Nil	2.5%
8474.32	- - Machines for mixing mineral substances with bitumen :				
	- - - Electrically operated :				
8474.32.11.00	- - - - Of an output capacity not exceeding 80 t /h	u	Nil	2.5%	
8474.32.19.00	- - - - Other	u	Nil	2.5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
84.75	8474.32.21.00	--- Not electrically operated : ---- Of an output capacity not exceeding 80 t /h	u	Nil	2.5%	
	8474.32.29.00	---- Other	u	Nil	2.5%	
	8474.39	-- Other :				
	8474.39.10.00	--- Electrically operated	u	Nil	2.5%	
	8474.39.20.00	--- Not electrically operated	u	Nil	2.5%	
	8474.80	- Other machinery :				
	8474.80.10.00	-- Electrically operated	u	Nil	2.5%	
	8474.80.20.00	-- Not electrically operated	u	Nil	2.5%	
	8474.90	- Parts :				
	8474.90.10.00	-- Of electrically operated machines	kg	Nil	2.5%	
	8474.90.20.00	-- Of non-electrically operated machines	kg	Nil	2.5%	
			Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.			
	8475.10	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes :				
	8475.10.10.00	-- Electrically operated	u	Nil	2.5%	
8475.10.20.00	-- Not electrically operated	u	Nil	2.5%		
84.76		- Machines for manufacturing or hot working glass or glassware:				
	8475.21.00.00	-- Machines for making optical fibres and preforms thereof	u	Nil	2.5%	
	8475.29.00.00	-- Other	u	Nil	2.5%	
	8475.90	- Parts :				
	8475.90.10.00	-- Of electrically operated machines	kg	Nil	2.5%	
	8475.90.20.00	-- Of non-electrically operated machines	kg	Nil	2.5%	
			Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.			
		- Automatic beverage-vending machines :				
	8476.21.00.00	-- Incorporating heating or refrigerating devices	u	Nil	2.5%	
	8476.29.00.00	-- Other	u	Nil	2.5%	
	- Other machines :					
8476.81.00.00	-- Incorporating heating or refrigerating devices	u	Nil	2.5%		
8476.89.00.00	-- Other	u	Nil	2.5%		
8476.90.00.00	- Parts	kg	Nil	2.5%		
84.77		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.				
	8477.10	- Injection-moulding machines :				
	8477.10.10.00	-- For moulding rubber	u	Nil	2.5%	
		-- For moulding plastics :				
	8477.10.31.00	--- Poly (vinyl chloride) injection moulding machines	u	Nil	2.5%	
	8477.10.39.00	--- Other	u	Nil	2.5%	
	8477.20	- Extruders :				
	8477.20.10.00	-- For extruding rubber	u	Nil	2.5%	
	8477.20.20.00	-- For extruding plastics	u	Nil	2.5%	
	8477.30.00.00	- Blow moulding machines	u	Nil	2.5%	
	8477.40	- Vacuum moulding machines and other thermoforming machines :				
	8477.40.10.00	-- For moulding or forming rubber	u	Nil	2.5%	
	8477.40.20.00	-- For moulding or forming plastics	u	Nil	2.5%	
		- Other machinery for moulding or otherwise forming :				
8477.51.00.00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	Nil	2.5%		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8477.59	-- Other :			
	8477.59.10.00	--- For rubber	u	Nil	2.5%
	8477.59.20.00	--- For plastics	u	Nil	2.5%
	8477.80	- Other machinery :			
	8477.80.10.00	-- For working rubber or for the manufacture of products from rubber, electrically operated	u	Nil	2.5%
	8477.80.20.00	-- For working rubber or for the manufacture of products from rubber, not electrically operated	u	Nil	2.5%
		-- For working plastics or for the manufacture of products from plastics, electrically operated :			
	8477.80.31.00	--- Lamination presses for the manufacture of printed circuit boards or printed wiring boards	u	Nil	2.5%
	8477.80.39.00	--- Other	u	Nil	2.5%
	8477.80.40.00	-- For working plastics or for the manufacture of products from plastics, not electrically operated	u	Nil	2.5%
	8477.90	- Parts :			
	8477.90.10.00	-- Of electrically operated machines for working rubber or for the manufacture of products from rubber	kg	Nil	2.5%
	8477.90.20.00	-- Of non-electrically operated machines for working rubber or for the manufacture of products from rubber	kg	Nil	2.5%
		-- Of electrically operated machines for working plastics or for the manufacture of products from plastic materials :			
	8477.90.32.00	--- Parts of lamination presses for the manufacture of printed circuit boards or printed wiring boards	kg	Nil	2.5%
	8477.90.39.00	--- Other	kg	Nil	2.5%
	8477.90.40.00	-- Of non-electrically operated machines for working plastics or for the manufacture of products from plastic materials	kg	Nil	2.5%
84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.			
	8478.10	- Machinery :			
	8478.10.10.00	-- Electrically operated	u	Nil	2.5%
	8478.10.20.00	-- Not electrically operated	u	Nil	2.5%
	8478.90	- Parts :			
	8478.90.10.00	-- Of electrically operated machines	kg	Nil	2.5%
	8478.90.20.00	-- Of non-electrically operated machines	kg	Nil	2.5%
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.			
	8479.10	- Machinery for public works, building or the like :			
	8479.10.10.00	-- Electrically operated	u	Nil	2.5%
	8479.10.20.00	-- Not electrically operated	u	Nil	2.5%
	8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils :			
	8479.20.10.00	-- Electrically operated	u	Nil	2.5%
	8479.20.20.00	-- Not electrically operated	u	Nil	2.5%
	8479.30	- 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 :			
	8479.30.10.00	-- Electrically operated	u	Nil	2.5%
	8479.30.20.00	-- Not electrically operated	u	Nil	2.5%
	8479.40	- Rope or cable-making machines :			
	8479.40.10.00	-- Electrically operated	u	Nil	2.5%
	8479.40.20.00	-- Not electrically operated	u	Nil	2.5%
	8479.50.00.00	- Industrial robots, not elsewhere specified or included	u	Nil	2.5%
	8479.60.00.00	- Evaporative air coolers	u	Nil	2.5%
		- Passenger boarding bridges :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8479.71.00.00	-- Of a kind used in airports	u	Nil	2.5%
	8479.79.00.00	-- Other	u	Nil	2.5%
	8479.81	- Other machines and mechanical appliances :			
	8479.81.10.00	-- For treating metal, including electric wire coil-winders :			
	8479.81.10.00	--- Electrically operated	u	Nil	2.5%
	8479.81.20.00	--- Not electrically operated	u	Nil	2.5%
	8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines :			
	8479.82.10.00	--- Electrically operated	u	Nil	2.5%
	8479.82.20.00	--- Not electrically operated	u	Nil	2.5%
	8479.89	-- Other :			
	8479.89.20.00	--- Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings; apparatus for the regeneration of chemical solutions used in the manufacture of printed circuit boards or printed wiring boards; equipment for mechanically cleaning the surfaces of printed circuit boards or printed wiring boards during manufacturing; automated machines for the placement or the removal of components or contact elements on printed circuit boards or printed wiring boards or other substrates; registration equipment for the alignment of printed circuit boards or printed wiring boards or printed circuit assemblies in the manufacturing process	u	Nil	2.5%
	8479.89.31.00	--- Other, electrically operated :			
	8479.89.31.00	---- Automatic service-vending machines	u	Nil	2.5%
	8479.89.39.00	---- Other	u	Nil	2.5%
	8479.89.40.00	--- Other, not electrically operated	u	Nil	2.5%
	8479.90	- Parts :			
	8479.90.20.00	-- Of goods of subheading 8479.89.20	kg	Nil	2.5%
	8479.90.30.00	-- Of other electrically operated machines	kg	Nil	2.5%
	8479.90.40.00	-- Of non-electrically operated machines	kg	Nil	2.5%
84.80		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.			
	8480.10.00.00	- Moulding boxes for metal foundry	kg	Nil	
	8480.20.00.00	- Mould bases	kg	Nil	
	8480.30	- Moulding patterns :			
	8480.30.10.00	-- Of copper	kg	Nil	
	8480.30.90.00	-- Other	kg	Nil	
	8480.41.00.00	- Moulds for metal or metal carbides :			
	8480.41.00.00	-- Injection or compression types	kg	Nil	
	8480.49.00.00	-- Other	kg	Nil	
	8480.50.00.00	- Moulds for glass	kg	Nil	
	8480.60.00.00	- Moulds for mineral materials	kg	Nil	
	8480.71	- Moulds for rubber or plastics :			
	8480.71.10.00	-- Injection or compression types :			
	8480.71.10.00	--- Moulds for footwear soles	kg	Nil	
	8480.71.90.00	--- Other	kg	Nil	
	8480.79	-- Other :			
	8480.79.10.00	--- Moulds for footwear soles	kg	Nil	
	8480.79.90.00	--- Other	kg	Nil	
84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.			
	8481.10	- Pressure-reducing valves :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8481.10.11.00	-- Of iron or steel : --- Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5 cm but not exceeding 40 cm	kg	Nil	
	8481.10.19.00	--- Other	kg	Nil	
	8481.10.21.00	-- Of copper or copper alloys : --- With an internal diameter of 2.5 cm or less	kg	Nil	
	8481.10.22.00	--- With an internal diameter of over 2.5 cm	kg	Nil	
	8481.10.91.00	-- Other : --- Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	kg	Nil	
	8481.10.99.00	--- Other	kg	Nil	
	8481.20	- Valves for oleohydraulic or pneumatic transmissions :			
	8481.20.10.00	-- Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5 cm but not exceeding 40 cm	kg	Nil	
	8481.20.20.00	-- Of copper or copper alloys, with an internal diameter of 2.5 cm or less, or of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	kg	Nil	
	8481.20.90.00	-- Other	kg	Nil	
	8481.30	- Check (nonreturn) valves :			
	8481.30.10.00	-- Swing check-valves, of cast iron, with an inlet of internal diameter of 4 cm or more but not exceeding 60 cm	kg	Nil	
	8481.30.20.00	-- Of copper or copper alloys, with an internal diameter of 2.5 cm or less	kg	Nil	
	8481.30.40.00	-- Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	kg	Nil	
	8481.30.90.00	-- Other	kg	Nil	
	8481.40	- Safety or relief valves:			
	8481.40.10.00	-- Of copper or copper alloys, with an internal diameter of 2.5 cm or less	kg	Nil	
	8481.40.30.00	-- Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	kg	Nil	
	8481.40.90.00	-- Other	kg	Nil	
	8481.80	- Other appliances :			
	8481.80.11.00	-- Valves for inner tubes : --- Of copper or copper alloys	kg	Nil	
	8481.80.12.00	--- Of other materials	kg	Nil	
	8481.80.13.00	-- Valves for tubeless tyres : --- Of copper or copper alloys	kg	Nil	
	8481.80.14.00	--- Of other materials	kg	Nil	
	8481.80.21.00	-- Liquefied Petroleum Gas (LPG) cylinder valves of copper or copper alloys : --- Having inlet or outlet internal diameters not exceeding 2.5 cm	kg	Nil	
	8481.80.22.00	--- Having inlet or outlet internal diameters exceeding 2.5 cm	kg	Nil	
	8481.80.30.00	-- Cocks and valves, whether or not fitted with piezo-electric igniters, for gas stoves or ranges	kg	Nil	
	8481.80.40.00	-- Aerated or carbonated liquid bottle valves; valves for gas operated beer dispensing units	kg	Nil	
	8481.80.50.00	-- Mixing taps and valves -- Water pipeline valves :	kg	Nil	
	8481.80.61.00	--- Gate valves, of cast iron, with an internal diameter of 4 cm or more; butterfly valves, of cast iron, with an internal diameter of 8 cm or more :	kg	Nil	
	8481.80.62.00	---- Manually operated gate valves with an internal diameter exceeding 5 cm but not exceeding 40 cm	kg	Nil	
	8481.80.62.00	---- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8481.80.63.00	--- Other	kg	Nil	
		-- Hog nipple waterers :			
	8481.80.64.00	--- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	Nil	
	8481.80.65.00	--- Other	kg	Nil	
		-- Nipple joint valves :			
	8481.80.66.00	--- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	Nil	
	8481.80.67.00	--- Other	kg	Nil	
		-- Other :			
		--- Ball valves :			
	8481.80.71.00	---- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	Nil	
	8481.80.72.00	---- Other	kg	Nil	
		--- Gate valves, manually operated, of iron or steel :			
	8481.80.73.00	---- Having inlet and outlet internal diameters of more than 5 cm but not more than 40 cm	kg	Nil	
	8481.80.74.00	---- Having inlet and outlet internal diameters of more than 40 cm	kg	Nil	
	8481.80.77.00	---- Having inlet and outlet internal diameters of not more than 5 cm	kg	Nil	
		--- Manifold valves :			
	8481.80.78.00	---- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	Nil	
	8481.80.79.00	---- Other	kg	Nil	
		--- Pneumatically controlled valves :			
	8481.80.81.00	---- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	Nil	
	8481.80.82.00	---- Other	kg	Nil	
		--- Other valves of plastics :			
	8481.80.85.00	---- Having an inlet internal diameter of not less than 1 cm	kg	Nil	
		---- Other:			
	8481.80.87.00	----- Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04	kg	Nil	
	8481.80.88.00	----- Other	kg	Nil	
	8481.80.89.00	--- Other, manually operated, weighing less than 3 kg, surface treated or made of stainless steel or nickel	kg	Nil	
		--- Other :			
	8481.80.91.00	---- Water taps of copper or copper alloy, with an internal diameter of 2.5 cm or less	kg	Nil	
		---- Other :			
	8481.80.92.00	----- Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04	kg	Nil	
	8481.80.99.00	----- Other	kg	Nil	
	8481.90	- Parts :			
	8481.90.10.00	-- Housings for sluice or gate valves with inlet or outlet of an internal diameter exceeding 50 mm but not exceeding 400 mm	kg	Nil	
		-- For taps, cocks, valves (excluding inner tube valves and valves for tubeless tyres) and similar appliances of 25 mm or less in internal diameter :			
	8481.90.21.00	--- Bodies, for water taps	kg	Nil	
	8481.90.22.00	--- Bodies, for Liquefied Petroleum Gas (LPG) cylinder valves	kg	Nil	
	8481.90.23.00	--- Bodies, other	kg	Nil	
	8481.90.29.00	--- Other	kg	Nil	
		-- Valve bodies or stems of inner tube or tubeless tyre valves :			
	8481.90.31.00	--- Of copper or copper alloys	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
84.82	8481.90.39.00	- - - Other	kg	Nil	
		- - Valve cores of inner tube or tubeless tyre valves :			
	8481.90.41.00	- - - Of copper or copper alloys	kg	Nil	
	8481.90.49.00	- - - Other	kg	Nil	
	8481.90.90.00	- - Other	kg	Nil	
		Ball or roller bearings.			
	8482.10.00.00	- Ball bearings	u	Nil	
	8482.20.00.00	- Tapered roller bearings, including cone and tapered roller assemblies	u	Nil	
	8482.30.00.00	- Spherical roller bearings	u	Nil	
	8482.40.00.00	- Needle roller bearings	u	Nil	
8482.50.00.00	- Other cylindrical roller bearings	u	Nil		
8482.80.00.00	- Other, including combined ball/roller bearings	u	Nil		
	- Parts :				
8482.91.00.00	- - Balls, needles and rollers	kg	Nil		
8482.99.00.00	- - Other	kg	Nil		
84.83		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).			
	8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks :			
	8483.10.10.00	- - For machinery of heading 84.29 or 84.30	u	Nil	5%
		- - Cam shafts and crank shafts for engines of vehicles of Chapter 87 :			
	8483.10.24.00	- - - For vehicles of heading 87.11	u	Nil	5%
		- - - Other :			
	8483.10.25.00	- - - - For vehicles of a cylinder capacity not exceeding 2,000 cc	u	Nil	5%
	8483.10.26.00	- - - - For vehicles of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	u	Nil	5%
	8483.10.27.00	- - - - For vehicles of a cylinder capacity exceeding 3,000 cc	u	Nil	5%
		- - For marine propulsion engines :			
	8483.10.31.00	- - - Of an output not exceeding 22.38 kW	u	Nil	
	8483.10.39.00	- - - Other	u	Nil	
	8483.10.90.00	- - Other	u	Nil	
	8483.20	- Bearing housings, incorporating ball or roller bearings :			
	8483.20.20.00	- - For machinery of heading 84.29 or 84.30	u	Nil	5%
	8483.20.30.00	- - For engines of vehicles of Chapter 87	u	Nil	5%
	8483.20.90.00	- - Other	u	Nil	
	8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings :			
	8483.30.30.00	- - For engines of vehicles of Chapter 87	u	Nil	5%
	8483.30.90.00	- - Other	u	Nil	5%
	8483.40	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters :			
	8483.40.20.00	- - For marine vessels	u	Nil	
	8483.40.30.00	- - For machinery of heading 84.29 or 84.30	u	Nil	5%
	8483.40.40.00	- - For vehicles of Chapter 87	u	Nil	5%
	8483.40.90.00	- - Other	u	Nil	5%
	8483.50.00.00	- Flywheels and pulleys, including pulley blocks	u	Nil	5%
	8483.60.00.00	- Clutches and shaft couplings (including universal joints)	u	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8483.90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts :			
	8483.90.11.00	- - Parts of goods of subheading 8483.10 :			
	8483.90.11.00	- - - For tractors of subheading 8701.10 or 8701.91 to 8701.95	kg	Nil	
	8483.90.13.00	- - - For other tractors of heading 87.01	kg	Nil	5%
	8483.90.14.00	- - - For goods of heading 87.11	kg	Nil	5%
	8483.90.15.00	- - - For other goods of Chapter 87	kg	Nil	5%
	8483.90.19.00	- - - Other	kg	Nil	
	8483.90.91.00	- - Other :			
	8483.90.91.00	- - - For goods of subheading 8701.10 or 8701.91 to 8701.95	kg	Nil	
	8483.90.93.00	- - - For other tractors of heading 87.01	kg	Nil	5%
	8483.90.94.00	- - - For goods of heading 87.11	kg	Nil	5%
	8483.90.95.00	- - - For other goods of Chapter 87	kg	Nil	5%
	8483.90.99.00	- - - Other	kg	Nil	
84.84		Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.			
	8484.10.00.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	kg	Nil	
	8484.20.00.00	- Mechanical seals	kg	Nil	
	8484.90.00.00	- Other	kg	Nil	
84.86		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.			
	8486.10	- Machines and apparatus for the manufacture of boules or wafers :			
	8486.10.10.00	- - Apparatus for rapid heating of semiconductor wafers	u	Nil	2.5%
	8486.10.20.00	- - Spin dryers for semiconductor wafer processing	u	Nil	2.5%
	8486.10.30.00	- - Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	u	Nil	2.5%
	8486.10.40.00	- - Machines and apparatus for sawing monocrystal semiconductor boules into slices, or wafers into chips	u	Nil	2.5%
	8486.10.50.00	- - Grinding, polishing and lapping machines for processing of semiconductor wafers	u	Nil	2.5%
	8486.10.60.00	- - Apparatus for growing or pulling monocrystal semiconductor boules	u	Nil	2.5%
	8486.10.90.00	- - Other	u	Nil	2.5%
	8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits :			
	8486.20.11.00	- - Film formation equipment :			
	8486.20.11.00	- - - Chemical vapour deposition apparatus for semiconductor production	u	Nil	2.5%
	8486.20.12.00	- - - Epitaxial deposition machines for semiconductor wafers; spinners for coating photographic emulsions on semiconductor wafers	u	Nil	2.5%
	8486.20.13.00	- - - Apparatus for physical deposition by sputtering on semiconductor wafers; physical deposition apparatus for semiconductor production	u	Nil	2.5%
	8486.20.19.00	- - - Other	u	Nil	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		-- Doping equipment :			
	8486.20.21.00	--- Ion implanters for doping semiconductor materials	u	Nil	2.5%
	8486.20.29.00	--- Other	u	Nil	2.5%
		-- Etching and stripping equipment :			
	8486.20.31.00	--- Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process; spraying appliances for etching, stripping or cleaning semiconductor wafers	u	Nil	2.5%
	8486.20.32.00	--- Equipment for dry-etching patterns on semiconductor materials	u	Nil	2.5%
	8486.20.33.00	--- Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	u	Nil	2.5%
	8486.20.39.00	--- Other	u	Nil	2.5%
		-- Lithography equipment :			
	8486.20.41.00	--- Direct write-on-wafer apparatus	u	Nil	2.5%
	8486.20.42.00	--- Step and repeat aligners	u	Nil	2.5%
	8486.20.49.00	--- Other	u	Nil	2.5%
		-- Equipment for developing exposed wafers :			
	8486.20.51.00	--- Dicing machines for scribing or scoring semiconductor wafers	u	Nil	2.5%
	8486.20.59.00	--- Other	u	Nil	2.5%
		-- Other :			
	8486.20.91.00	--- Lasercutters for cutting contacting tracks in semiconductor production by laser beam	u	Nil	2.5%
	8486.20.92.00	--- Machines for bending, folding and straightening semiconductor leads	u	Nil	2.5%
	8486.20.93.00	--- Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	u	Nil	2.5%
	8486.20.94.00	--- Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	u	Nil	2.5%
	8486.20.95.00	--- Automated machines for the placement or the removal of components or contact elements on semiconductor materials	u	Nil	2.5%
	8486.20.99.00	--- Other	u	Nil	2.5%
	8486.30	- Machines and apparatus for the manufacture of flat panel displays :			
	8486.30.10.00	-- Apparatus for dry etching patterns on flat panel display substrates	u	Nil	2.5%
	8486.30.20.00	-- Apparatus for wet etching, developing, stripping or cleaning flat panel displays	u	Nil	2.5%
	8486.30.30.00	-- Chemical vapour deposition apparatus for flat panel display production; spinners for coating photosensitive emulsions on flat panel display substrates; apparatus for physical deposition on flat panel display substrates	u	Nil	2.5%
	8486.30.90.00	-- Other	u	Nil	2.5%
	8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter :			
	8486.40.10.00	-- Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	u	Nil	2.5%
	8486.40.20.00	-- Die attach apparatus, tape automated bonders, wire bonders and encapsulation equipment for the assembly of semiconductors; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	u	Nil	2.5%
	8486.40.30.00	-- Moulds for manufacture of semiconductor devices	u	Nil	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8486.40.40.00	- - Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	Nil	2.5%
	8486.40.50.00	- - Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	Nil	2.5%
	8486.40.60.00	- - Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	Nil	2.5%
	8486.40.70.00	- - Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	u	Nil	2.5%
	8486.40.90.00	- - Other	u	Nil	2.5%
	8486.90	- Parts and accessories :			
		- - Of machines and apparatus for the manufacture of boules or wafers :			
	8486.90.11.00	- - - Of apparatus for rapid heating of semiconductor wafers	kg	Nil	2.5%
	8486.90.12.00	- - - Of spin dryers for semiconductor wafer processing	kg	Nil	2.5%
	8486.90.13.00	- - - Of machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	kg	Nil	2.5%
		- - - Of machines for sawing monocrystal semiconductor boules into slices, or wafers into chips :			
	8486.90.14.00	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	kg	Nil	2.5%
	8486.90.15.00	- - - - Other	kg	Nil	2.5%
	8486.90.16.00	- - - Of grinding, polishing and lapping machines for processing of semiconductor wafers	kg	Nil	2.5%
	8486.90.17.00	- - - Of apparatus for growing or pulling monocrystal semiconductor boules	kg	Nil	2.5%
	8486.90.19.00	- - - Other	kg	Nil	2.5%
		- - Of machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits :			
	8486.90.21.00	- - - Of chemical vapour deposition apparatus for semiconductor production	kg	Nil	2.5%
	8486.90.22.00	- - - Of epitaxial deposition machines for semiconductor wafers; of spinners for coating photographic emulsions on semiconductor wafers	kg	Nil	2.5%
	8486.90.23.00	- - - Of ion implanters for doping semiconductor materials; of apparatus for physical deposition by sputtering on semiconductor wafers; of physical deposition apparatus for semiconductor production; of direct write-on-wafer apparatus, step and repeat aligners and other lithography equipment	kg	Nil	2.5%
		- - - Of spraying appliances for etching, stripping or cleaning semiconductor wafers; of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers; of dry-etching patterns on semiconductor materials :			
	8486.90.24.00	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	kg	Nil	2.5%
	8486.90.25.00	- - - - Other	kg	Nil	2.5%
		- - - Of dicing machines for scribing or scoring semiconductor wafers; of lasercutters for cutting tracks in semiconductor production by laser beam; of machines for bending, folding and straightening semiconductor leads :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8486.90.26.00	---- Tool holders and self-opening dieheads; workholders; dividing heads and other special attachments for machine tools	kg	Nil	2.5%
	8486.90.27.00	---- Other	kg	Nil	2.5%
	8486.90.28.00	--- Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	kg	Nil	2.5%
	8486.90.29.00	--- Other -- Of machines and apparatus for the manufacture of flat panel displays :	kg	Nil	2.5%
	8486.90.31.00	--- Of apparatus for dry etching patterns on flat panel display substrates --- Of apparatus for wet etching, developing, stripping or cleaning flat panel displays :	kg	Nil	2.5%
	8486.90.32.00	---- Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	kg	Nil	2.5%
	8486.90.33.00	---- Other	kg	Nil	2.5%
	8486.90.34.00	--- Of chemical vapour deposition apparatus for flat panel display production	kg	Nil	2.5%
	8486.90.35.00	--- Of spinners for coating photosensitive emulsions on flat panel display substrates	kg	Nil	2.5%
	8486.90.36.00	--- Of apparatus for physical deposition on flat panel display substrates	kg	Nil	2.5%
	8486.90.39.00	--- Other -- Of machines or apparatus specified in Note 9 (C) to this Chapter :	kg	Nil	2.5%
	8486.90.41.00	--- Of focused ion beam milling machine to produce or repair masks and reticles for patterns on semiconductor devices	kg	Nil	2.5%
	8486.90.42.00	--- Of die attach apparatus, tape automated bonders, wire bonders and of encapsulation equipment for assembly of semiconductors	kg	Nil	2.5%
	8486.90.43.00	--- Of automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	kg	Nil	2.5%
	8486.90.44.00	--- Of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	kg	Nil	2.5%
	8486.90.45.00	--- Of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	kg	Nil	2.5%
	8486.90.46.00	--- Of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates, including printed circuit assemblies	kg	Nil	2.5%
	8486.90.49.00	---- Other	kg	Nil	2.5%
84.87		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.			
	8487.10.00.00	- Ships' or boats' propellers and blades therefor	kg	Nil	
	8487.90.00.00	- Other	kg	Nil	

Chapter 85

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

Notes.

1. This Chapter does not cover :
 - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - (b) Articles of glass of heading 70.11;
 - (c) Machines and apparatus of heading 84.86;
 - (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
 - (e) Electrically heated furniture of Chapter 94.
2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42. However, metal tank mercury arc rectifiers remain classified in heading 85.04.
3. For the purposes of heading 85.07, the expression “electric accumulators” includes those presented with ancillary components which contribute to the accumulator’s function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.
4. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :
 - (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
 - (b) Other machines provided the weight of such machines does not exceed 20 kg.The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).
5. For the purposes of heading 85.23 :
 - (a) “Solid-state non-volatile storage devices” (for example, “flash memory cards” or “flash electronic storage cards”) are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, “FLASH E²PROM”) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
 - (b) The term “smart cards” means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.
6. For the purposes of heading 85.34 “printed circuits” are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the “film circuit” technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression “printed circuits” does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.
7. For the purpose of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables” means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.
8. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).
9. For the purposes of headings 85.41 and 85.42 :

- (a) “Diodes, transistors and similar semiconductor devices” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
- (b) “Electronic integrated circuits” are :
 - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
 - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
 - (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.
 - (iv) Multi-component integrated circuits (MCOs) : a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components : silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions or articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit board, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition :

1. “Components” may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.
2. “Silicon based” means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.
3. (a) “Silicon based sensors” consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. “Physical or chemical quantities” relates to real world phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
- (b) “Silicon based actuators” consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.
- (c) “Silicon based resonators” are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
- (d) “Silicon based oscillators” are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

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

Subheading Note.

1. Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
85.01		Electric motors and generators (excluding generating sets).			
	8501.10	- Motors of an output not exceeding 37.5 W :			
		-- DC motors :			
		--- Stepper motors :			
	8501.10.21.00	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	5%
	8501.10.22.00	---- Other, of an output not exceeding 5 W	u	Nil	5%
	8501.10.29.00	---- Other	u	Nil	5%
	8501.10.30.00	--- Spindle motors	u	Nil	5%
		--- Other :			
	8501.10.41.00	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	5%
	8501.10.49.00	---- Other	u	Nil	5%
		-- Other motors including universal (AC/DC) motors :			
		--- Stepper motors :			
	8501.10.51.00	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	5%
	8501.10.59.00	---- Other	u	Nil	5%
	8501.10.60.00	--- Spindle motors	u	Nil	5%
		--- Other :			
	8501.10.91.00	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	5%
	8501.10.99.00	---- Other	u	Nil	5%
	8501.20	- Universal AC/DC motors of an output exceeding 37.5 W :			
		-- Of an output not exceeding 1 kW :			
	8501.20.12.00	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	5%
	8501.20.19.00	--- Other	u	Nil	5%
		-- Of an output exceeding 1 kW :			
	8501.20.21.00	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	5%
	8501.20.29.00	--- Other	u	Nil	5%
		- Other DC motors; DC generators :			
	8501.31	-- Of an output not exceeding 750 W :			
	8501.31.30.00	--- Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	5%
	8501.31.40.00	--- Other motors	u	Nil	5%
	8501.31.50.00	--- Generators	u	Nil	5%
	8501.32	-- Of an output exceeding 750 W but not exceeding 75 kW :			
		--- Of an output exceeding 750 W but not exceeding 37.5 kW :			
	8501.32.21.00	---- Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	5%
	8501.32.22.00	---- Other motors	u	Nil	5%
	8501.32.23.00	---- Generators	u	Nil	5%
		--- Of an output exceeding 37.5 kW but not exceeding 75 kW :			
	8501.32.31.00	---- Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	5%
	8501.32.32.00	---- Other motors	u	Nil	5%
	8501.32.33.00	---- Generators	u	Nil	5%
	8501.33.00.00	-- Of an output exceeding 75 kW but not exceeding 375 kW	u	Nil	5%
	8501.34.00.00	-- Of an output exceeding 375 kW	u	Nil	5%
	8501.40	- Other AC motors, single-phase :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8501.40.11.00	-- Of an output not exceeding 1 kW : --- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	5%
	8501.40.19.00	--- Other	u	Nil	5%
	8501.40.21.00	-- Of an output exceeding 1 kW : --- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	5%
	8501.40.29.00	--- Other	u	Nil	5%
	8501.51	- Other AC motors, multi-phase :			
	8501.51.11.00	-- Of an output not exceeding 750 W : --- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	5%
	8501.51.19.00	--- Other	u	Nil	5%
	8501.52	-- Of an output exceeding 750 W but not exceeding 75 kW :			
	8501.52.11.00	--- Of an output not exceeding 1 kW : ---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	5%
	8501.52.19.00	---- Other	u	Nil	5%
	8501.52.21.00	--- Of an output exceeding 1 kW but not exceeding 37.5 kW : ---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	5%
	8501.52.29.00	---- Other	u	Nil	5%
	8501.52.31.00	--- Of an output exceeding 37.5 kW but not exceeding 75 kW : ---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	Nil	5%
	8501.52.39.00	---- Other	u	Nil	5%
	8501.53.00.00	-- Of an output exceeding 75 kW - AC generators (alternators) :	u	Nil	5%
	8501.61	-- Of an output not exceeding 75 kVA :			
	8501.61.10.00	--- Of an output not exceeding 12.5 kVA	u	Nil	5%
	8501.61.20.00	--- Of an output exceeding 12.5 kVA	u	Nil	5%
	8501.62	-- Of an output exceeding 75 kVA but not exceeding 375 kVA :			
	8501.62.10.00	--- Of an output exceeding 75 kVA but not exceeding 150 kVA	u	Nil	5%
	8501.62.20.00	--- Of an output exceeding 150 kVA but not exceeding 375 kVA	u	Nil	5%
	8501.63.00.00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	u	Nil	5%
	8501.64.00.00	-- Of an output exceeding 750 kVA	u	Nil	5%
85.02		Electric generating sets and rotary converters. - Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :			
	8502.11.00.00	-- Of an output not exceeding 75 kVA	u	Nil	5%
	8502.12	-- Of an output exceeding 75 kVA but not exceeding 375 kVA :			
	8502.12.10.00	--- Of an output exceeding 75 kVA but not exceeding 125 kVA	u	Nil	5%
	8502.12.20.00	--- Of an output exceeding 125 kVA but not exceeding 375 kVA	u	Nil	5%
	8502.13	-- Of an output exceeding 375 kVA :			
	8502.13.20.00	--- Of an output of 12,500 kVA or more	u	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8502.13.90.00	--- Other	u	Nil	5%
	8502.20	- Generating sets with spark-ignition internal combustion piston engines :			
	8502.20.10.00	-- Of an output not exceeding 75 kVA	u	Nil	5%
	8502.20.20.00	-- Of an output exceeding 75 kVA but not exceeding 100 kVA	u	Nil	5%
	8502.20.30.00	-- Of an output exceeding 100 kVA but not exceeding 10,000 kVA	u	Nil	5%
	8502.20.42.00	-- Of an output exceeding 10,000 kVA :			
	8502.20.49.00	--- Of an output of 12,500 kVA or more	u	Nil	5%
	8502.31	--- Other	u	Nil	5%
	8502.31.10.00	- Other generating sets :			
	8502.31.20.00	-- Wind-powered :			
	8502.39	--- Of an output not exceeding 10,000 kVA	u	Nil	5%
	8502.39.10.00	--- Of an output exceeding 10,000 kVA	u	Nil	5%
	8502.39.20.00	-- Other :			
	8502.39.32.00	--- Of an output not exceeding 10 kVA	u	Nil	5%
	8502.39.39.00	--- Of an output exceeding 10 kVA but not exceeding 10,000 kVA	u	Nil	5%
	8502.40.00.00	--- Of an output exceeding 10,000 kVA :			
		---- Of an output of 12,500 kVA or more	u	Nil	5%
		---- Other	u	Nil	5%
		- Electric rotary converters	u	Nil	5%
85.03		Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.			
	8503.00.20.00	- Parts of generators (including generating sets) of heading 85.01 or 85.02, of an output of 12,500 kVA or more	kg	Nil	5%
	8503.00.90.00	- Other	kg	Nil	5%
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.			
	8504.10.00.00	- Ballasts for discharge lamps or tubes	u	Nil	5%
	8504.21	- Liquid dielectric transformers :			
	8504.21.11.00	-- Having a power handling capacity not exceeding 650 kVA :			
	8504.21.19.00	--- Step-voltage regulators (auto transformers); instrument transformers with a power handling capacity not exceeding 5 kVA :			
	8504.21.92.00	---- Instrument transformers with a power handling capacity not exceeding 1 kVA and of a high side voltage of 110 kV or more	u	Nil	5%
	8504.21.93.00	---- Other	u	Nil	5%
	8504.21.99.00	--- Other :			
	8504.22	---- Having a power handling capacity exceeding 10 kVA and of a high side voltage of 110 kV or more	u	Nil	5%
	8504.22.11.00	---- Having a power handling capacity exceeding 10 kVA and of a high side voltage of 66 kV or more, but less than 110 kV	u	Nil	5%
	8504.22.19.00	---- Other	u	Nil	5%
		-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA :			
		--- Step-voltage regulators (auto transformers) :			
		---- Of a high side voltage of 66 kV or more	u	Nil	5%
		---- Other	u	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		--- Other :			
	8504.22.92.00	---- Of a high side voltage of 110 kV or more	u	Nil	5%
	8504.22.93.00	---- Of a high side voltage of 66 kV or more, but less than 110 kV	u	Nil	5%
	8504.22.99.00	---- Other	u	Nil	5%
	8504.23	-- Having a power handling capacity exceeding 10,000 kVA :			
	8504.23.10.00	--- Having a power handling capacity not exceeding 15,000 kVA	u	Nil	5%
		--- Having a power handling capacity exceeding 15,000 kVA :			
	8504.23.21.00	---- Not exceeding 20,000 kVA	u	Nil	5%
	8504.23.22.00	---- Exceeding 20,000 kVA but not exceeding 30,000 kVA	u	Nil	5%
	8504.23.29.00	---- Other	u	Nil	5%
		- Other transformers :			
	8504.31	-- Having a power handling capacity not exceeding 1 kVA :			
		--- Instrument potential transformers :			
	8504.31.11.00	---- With a voltage rating of 110 kV or more	u	Nil	5%
	8504.31.12.00	---- With a voltage rating of 66 kV or more, but less than 110 kV	u	Nil	5%
	8504.31.13.00	---- With a voltage rating of 1 kV or more, but less than 66 kV	u	Nil	5%
	8504.31.19.00	---- Other	u	Nil	5%
		--- Instrument current transformers :			
		---- With a voltage rating of 110 kV or more :			
	8504.31.21.00	----- Ring type current transformers with a voltage rating not exceeding 220 kV	u	Nil	5%
	8504.31.22.00	----- Other	u	Nil	5%
	8504.31.23.00	---- With a voltage rating of 66 kV or more, but less than 110 kV	u	Nil	5%
	8504.31.24.00	---- With a voltage rating of 1 kV or more, but less than 66 kV	u	Nil	5%
	8504.31.29.00	---- Other	u	Nil	5%
	8504.31.30.00	--- Flyback transformers	u	Nil	5%
	8504.31.40.00	--- Intermediate frequency transformers	u	Nil	5%
		--- Other :			
	8504.31.91.00	---- Of a kind used with toys, scale models or similar recreational models	u	Nil	5%
	8504.31.92.00	---- Other matching transformers	u	Nil	5%
	8504.31.93.00	---- Step up/down transformers; slide regulators	u	Nil	5%
	8504.31.99.00	---- Other	u	Nil	5%
	8504.32	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA :			
		--- Instrument transformers (potential and current) of a power handling capacity not exceeding 5 kVA :			
	8504.32.11.00	---- Matching transformers	u	Nil	5%
	8504.32.19.00	---- Other	u	Nil	5%
	8504.32.20.00	--- Other, of a kind used with toys, scale models or similar recreational models	u	Nil	5%
	8504.32.30.00	--- Other, having a minimum frequency of 3 MHz	u	Nil	5%
		--- Other, of a power handling capacity not exceeding 10 kVA :			
	8504.32.41.00	---- Matching transformers	u	Nil	5%
	8504.32.49.00	---- Other	u	Nil	5%
		--- Other, of a power handling capacity exceeding 10 kVA :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8504.32.51.00	---- Matching transformers	u	Nil	5%
	8504.32.59.00	---- Other	u	Nil	5%
	8504.33	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA :			
		--- Of a high side voltage of 66 kV or more :			
	8504.33.11.00	---- Matching transformers	u	Nil	5%
	8504.33.19.00	---- Other	u	Nil	5%
		--- Other :			
	8504.33.91.00	---- Matching transformers	u	Nil	5%
	8504.33.99.00	---- Other	u	Nil	5%
	8504.34	-- Having a power handling capacity exceeding 500 kVA :			
		--- Having a power handling capacity not exceeding 15,000 kVA :			
		---- Having a power handling capacity exceeding 10,000 kVA and of a high side voltage of 66 kV or more :			
	8504.34.11.00	----- Matching transformers	u	Nil	5%
	8504.34.12.00	----- Explosion proof dry type transformers	u	Nil	5%
	8504.34.13.00	----- Other	u	Nil	5%
		---- Other :			
	8504.34.14.00	----- Matching transformers	u	Nil	5%
	8504.34.15.00	----- Explosion proof dry type transformers	u	Nil	5%
	8504.34.16.00	----- Other	u	Nil	5%
		--- Having a power handling capacity exceeding 15,000 kVA :			
		---- Of a high side voltage of 66 kV or more :			
	8504.34.22.00	----- Matching transformers	u	Nil	5%
	8504.34.23.00	----- Explosion proof dry type transformers	u	Nil	5%
	8504.34.24.00	----- Other	u	Nil	5%
		---- Other :			
	8504.34.25.00	----- Matching transformers	u	Nil	5%
	8504.34.26.00	----- Explosion proof dry type transformers	u	Nil	5%
	8504.34.29.00	----- Other	u	Nil	5%
	8504.40	- Static converters :			
		-- For automatic data processing machines and units thereof, and telecommunications apparatus :			
	8504.40.11.00	--- Uninterruptible power supplies (UPS)	u	Nil	5%
	8504.40.19.00	--- Other	u	Nil	5%
	8504.40.20.00	-- Battery chargers having a rating exceeding 100 kVA	u	Nil	5%
	8504.40.30.00	-- Other rectifiers	u	Nil	5%
	8504.40.40.00	-- Inverters	u	Nil	5%
	8504.40.90.00	-- Other	u	Nil	5%
	8504.50	- Other inductors :			
	8504.50.10.00	-- Inductors for power supplies for automatic data processing machines and units thereof, and for telecommunications apparatus	u	Nil	5%
	8504.50.20.00	-- Chip type fixed inductors	u	Nil	5%
		-- Other :			
	8504.50.93.00	--- Having a power handling capacity not exceeding 2,500 kVA	u	Nil	5%
	8504.50.94.00	--- Having a power handling capacity exceeding 2,500 kVA but not exceeding 10,000 kVA	u	Nil	5%
	8504.50.95.00	--- Having a power handling capacity exceeding 10,000 kVA	u	Nil	5%
	8504.90	- Parts :			
	8504.90.10.00	-- Of goods of subheading 8504.10	kg	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8504.90.20.00	-- Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.10	kg	Nil	5%
		-- For electrical transformers of a capacity not exceeding 10,000 kVA :			
	8504.90.31.00	--- Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	kg	Nil	5%
	8504.90.39.00	--- Other	kg	Nil	5%
		-- For electrical transformers of a capacity exceeding 10,000 kVA :			
	8504.90.41.00	--- Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	kg	Nil	5%
	8504.90.49.00	--- Other	kg	Nil	5%
	8504.90.90.00	-- Other	kg	Nil	5%
85.05		Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.			
		- Permanent magnets and articles intended to become permanent magnets after magnetisation :			
	8505.11.00.00	-- Of metal	kg	Nil	5%
	8505.19.00.00	-- Other	kg	Nil	5%
	8505.20.00.00	- Electro-magnetic couplings, clutches and brakes	kg	Nil	5%
	8505.90.00.00	- Other, including parts	kg	Nil	5%
85.06		Primary cells and primary batteries.			
	8506.10	- Manganese dioxide :			
	8506.10.10.00	-- Having an external volume not exceeding 300 cm ³	u	Nil	5%
	8506.10.90.00	-- Other	u	Nil	5%
	8506.30.00.00	- Mercuric oxide	u	Nil	5%
	8506.40.00.00	- Silver oxide	u	Nil	5%
	8506.50.00.00	- Lithium	u	Nil	5%
	8506.60	- Air-zinc :			
	8506.60.10.00	-- Having an external volume not exceeding 300 cm ³	u	Nil	5%
	8506.60.90.00	-- Other	u	Nil	5%
	8506.80	- Other primary cells and primary batteries :			
	8506.80.10.00	-- Zinc carbon, having an external volume not exceeding 300 cm ³	u	Nil	5%
	8506.80.20.00	-- Zinc carbon, having an external volume exceeding 300 cm ³	u	Nil	5%
		-- Other :			
	8506.80.91.00	--- Having an external volume not exceeding 300 cm ³	u	Nil	5%
	8506.80.99.00	--- Other	u	Nil	5%
	8506.90.00.00	- Parts	kg	Nil	5%
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).			
	8507.10	- Lead-acid, of a kind used for starting piston engines :			
	8507.10.10.00	-- Of a kind used for aircraft	u	Nil	5%
		-- Other :			
		--- Nominal voltage of 6 V or 12 V, with a discharge capacity not exceeding 200 Ah :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8507.10.92.00	---- Of a height (excluding terminals and handles) not exceeding 13 cm	u	Nil	5%
	8507.10.95.00	---- Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	u	Nil	5%
	8507.10.96.00	---- Of a height (excluding terminals and handles) exceeding 23 cm	u	Nil	5%
		--- Other :			
	8507.10.97.00	---- Of a height (excluding terminals and handles) not exceeding 13 cm	u	Nil	5%
	8507.10.98.00	---- Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	u	Nil	5%
	8507.10.99.00	---- Of a height (excluding terminals and handles) exceeding 23 cm	u	Nil	5%
	8507.20	- Other lead-acid accumulators :			
	8507.20.10.00	-- Of a kind used for aircraft	u	Nil	5%
		-- Other :			
		--- Nominal voltage of 6 V or 12 V, with a discharge capacity not exceeding 200 Ah :			
	8507.20.94.00	---- Of a height (excluding terminals and handles) not exceeding 13 cm	u	Nil	5%
	8507.20.95.00	---- Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	u	Nil	5%
	8507.20.96.00	---- Of a height (excluding terminals and handles) exceeding 23 cm	u	Nil	5%
		--- Other :			
	8507.20.97.00	---- Of a height (excluding terminals and handles) not exceeding 13 cm	u	Nil	5%
	8507.20.98.00	---- Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	u	Nil	5%
	8507.20.99.00	---- Of a height (excluding terminals and handles) exceeding 23 cm	u	Nil	5%
	8507.30	- Nickel-cadmium :			
	8507.30.10.00	-- Of a kind used for aircraft	u	Nil	5%
	8507.30.90.00	-- Other	u	Nil	5%
	8507.40	- Nickel-iron :			
	8507.40.10.00	-- Of a kind used for aircraft	u	Nil	5%
	8507.40.90.00	-- Other	u	Nil	5%
	8507.50	- Nickel-metal hydride :			
	8507.50.10.00	-- Of a kind used for aircraft	u	Nil	5%
	8507.50.90.00	-- Other	u	Nil	5%
	8507.60	- Lithium-ion :			
	8507.60.10.00	-- Of a kind used for laptops including notebooks and subnotebooks	u	Nil	
	8507.60.20.00	-- Of a kind used for aircraft	u	Nil	5%
	8507.60.90.00	-- Other	u	Nil	5%
	8507.80	- Other accumulators :			
	8507.80.10.00	-- Of a kind used for aircraft	u	Nil	5%
	8507.80.20.00	-- Of a kind used for laptops including notebooks and subnotebooks	u	Nil	
	8507.80.90.00	-- Other	u	Nil	5%
	8507.90	- Parts :			
		-- Plates :			
	8507.90.11.00	--- Of goods of subheading 8507.10.92, 8507.10.95, 8507.10.96, 8507.10.97, 8507.10.98 or 8507.10.99	kg	Nil	5%
	8507.90.12.00	--- Of a kind used for aircraft	kg	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8507.90.19.00	- - - Other	kg	Nil	5%
		- - Other :			
	8507.90.91.00	- - - Of a kind used for aircraft	kg	Nil	5%
	8507.90.92.00	- - - Battery separators, ready for use, of materials other than poly(vinyl chloride)	kg	Nil	5%
	8507.90.93.00	- - - Other, of goods of subheading 8507.10.92, 8507.10.95, 8507.10.96, 8507.10.97, 8507.10.98 or 8507.10.99	kg	Nil	5%
	8507.90.99.00	- - - Other	kg	Nil	5%
85.08		Vacuum cleaners.			
		- With self-contained electric motor :			
	8508.11.00.00	- - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	u	Nil	5%
		- - Other :			
	8508.19	- - - Of a kind suitable for domestic use	u	Nil	5%
	8508.19.10.00	- - - Of a kind suitable for domestic use	u	Nil	5%
	8508.19.90.00	- - - Other	u	Nil	5%
	8508.60.00.00	- Other vacuum cleaners	u	Nil	5%
	8508.70	- Parts :			
	8508.70.10.00	- - Of vacuum cleaners of subheading 8508.11.00 or 8508.19.10	kg	Nil	5%
	8508.70.90.00	- - Other	kg	Nil	5%
85.09		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.			
	8509.40.00.00	- Food grinders and mixers; fruit or vegetable juice extractors	u	Nil	5%
	8509.80	- Other appliances :			
	8509.80.10.00	- - Floor polishers	u	Nil	5%
	8509.80.20.00	- - Kitchen waste disposers	u	Nil	5%
	8509.80.90.00	- - Other	u	Nil	5%
	8509.90	- Parts :			
	8509.90.10.00	- - Of goods of subheading 8509.80.10	kg	Nil	5%
	8509.90.90.00	- - Other	kg	Nil	5%
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.			
	8510.10.00.00	- Shavers	u	Nil	5%
	8510.20.00.00	- Hair clippers	u	Nil	5%
	8510.30.00.00	- Hair-removing appliances	u	Nil	5%
	8510.90.00.00	- Parts	kg	Nil	5%
85.11		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.			
	8511.10	- Sparking plugs :			
	8511.10.10.00	- - Of a kind suitable for aircraft engines	u	Nil	5%
	8511.10.20.00	- - Of a kind suitable for motor vehicle engines	u	Nil	5%
	8511.10.90.00	- - Other	u	Nil	5%
	8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels :			
	8511.20.10.00	- - Of a kind suitable for aircraft engines	u	Nil	5%
		- - Of a kind suitable for motor vehicle engines :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8511.20.21.00	--- Unassembled	u	Nil	5%
	8511.20.29.00	--- Other	u	Nil	5%
		-- Other :			
	8511.20.91.00	--- Unassembled	u	Nil	5%
	8511.20.99.00	--- Other	u	Nil	5%
	8511.30	- Distributors; ignition coils :			
	8511.30.30.00	-- Of a kind suitable for aircraft engines	u	Nil	5%
		-- Of a kind suitable for motor vehicle engines :			
	8511.30.41.00	--- Unassembled	u	Nil	5%
	8511.30.49.00	--- Other	u	Nil	5%
		-- Other :			
	8511.30.91.00	--- Unassembled	u	Nil	5%
	8511.30.99.00	--- Other	u	Nil	5%
	8511.40	- Starter motors and dual purpose starter-generators :			
	8511.40.10.00	-- Of a kind used for aircraft engines	u	Nil	5%
		-- Other unassembled starter motors :			
	8511.40.21.00	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	u	Nil	5%
	8511.40.29.00	--- Other	u	Nil	5%
		-- Assembled starter motors for engines of vehicles of headings 87.01 to 87.05 :			
	8511.40.31.00	--- For engines of vehicles of heading 87.01	u	Nil	5%
	8511.40.32.00	--- For engines of vehicles of heading 87.02, 87.03 or 87.04	u	Nil	5%
	8511.40.33.00	--- For engines of vehicles of heading 87.05	u	Nil	5%
		-- Other :			
	8511.40.91.00	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	u	Nil	5%
	8511.40.99.00	--- Other	u	Nil	5%
	8511.50	- Other generators :			
	8511.50.10.00	-- Of a kind used for aircraft engines	u	Nil	5%
		-- Other unassembled alternators :			
	8511.50.21.00	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	u	Nil	5%
	8511.50.29.00	--- Other	u	Nil	5%
		-- Assembled alternators for engines of vehicles of headings 87.01 to 87.05 :			
	8511.50.31.00	--- For engines of vehicles of heading 87.01	u	Nil	5%
	8511.50.32.00	--- For engines of vehicles of heading 87.02, 87.03 or 87.04	u	Nil	5%
	8511.50.33.00	--- For engines of vehicles of heading 87.05	u	Nil	5%
		-- Other :			
	8511.50.91.00	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	u	Nil	5%
	8511.50.99.00	--- Other	u	Nil	5%
	8511.80	- Other equipment :			
	8511.80.10.00	-- Of a kind used for aircraft engines	u	Nil	5%
	8511.80.20.00	-- Of a kind suitable for motor vehicles engines	u	Nil	5%
	8511.80.90.00	-- Other	u	Nil	5%
	8511.90	- Parts :			
	8511.90.10.00	-- Of a kind used for aircraft engines	kg	Nil	5%
	8511.90.20.00	-- Of a kind suitable for motor vehicles engines	kg	Nil	5%
	8511.90.90.00	-- Other	kg	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
85.12		Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.			
	8512.10.00.00	- Lighting or visual signalling equipment of a kind used on bicycles	u	Nil	
	8512.20	- Other lighting or visual signalling equipment :			
	8512.20.20.00	-- Unassembled lighting or visual signalling equipment	u	Nil	5%
		-- Other :			
	8512.20.91.00	--- For motorcycles	u	Nil	5%
	8512.20.99.00	--- Other	u	Nil	5%
	8512.30	- Sound signalling equipment :			
	8512.30.10	-- Horns and sirens, assembled			
	8512.30.10.10	--- Of kind used on bicycles	u	Nil	
	8512.30.10.90	--- Other	u	Nil	5%
	8512.30.20.00	-- Unassembled sound signalling equipment	u	Nil	5%
		-- Other :			
	8512.30.91.00	--- Obstacle detection (warning) devices for vehicles	u	Nil	5%
	8512.30.99	--- Other			
	8512.30.99.10	---- Of kind used on bicycles	u	Nil	
	8512.30.99.90	---- Other	u	Nil	5%
8512.40.00.00	- Windscreen wipers, defrosters and demisters	u	Nil	5%	
8512.90	- Parts :				
8512.90.10.00	-- Of goods of subheading 8512.10	kg	Nil		
8512.90.20.00	-- Of goods of subheading 8512.20, 8512.30 or 8512.40	kg	Nil	5%	
85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.			
	8513.10	- Lamps :			
	8513.10.30.00	-- Miners' helmet lamps and quarrymen's lamps	u	Nil	5%
	8513.10.90.00	-- Other	u	Nil	5%
	8513.90	- Parts :			
	8513.90.10.00	-- Of miners' helmet lamps or quarrymen's lamps	kg	Nil	5%
	8513.90.30.00	-- Flashlight reflectors; flashlight switch slides of plastics	kg	Nil	5%
8513.90.90.00	-- Other	kg	Nil	5%	
85.14		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.			
	8514.10.00.00	- Resistance heated furnaces and ovens	u	Nil	2.5%
	8514.20	- Furnaces and ovens functioning by induction or dielectric loss :			
	8514.20.20.00	-- Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	u	Nil	2.5%
	8514.20.90.00	-- Other	u	Nil	2.5%
	8514.30	- Other furnaces and ovens :			
	8514.30.20.00	-- Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	u	Nil	2.5%
	8514.30.90.00	-- Other	u	Nil	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
85.15	8514.40.00.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	u	Nil	2.5%
	8514.90	- Parts :			
	8514.90.20.00	- - Parts of industrial or laboratory electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	kg	Nil	2.5%
	8514.90.90.00	- - Other	kg	Nil	2.5%
		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.			
		- Brazing or soldering machines and apparatus :			
	8515.11.00.00	- - Soldering irons and guns	u	Nil	2.5%
	8515.19	- - Other :			
	8515.19.10.00	- - - Machines and apparatus for soldering components on printed circuit boards/printed wiring boards	u	Nil	2.5%
	8515.19.90.00	- - - Other	u	Nil	2.5%
		- Machines and apparatus for resistance welding of metal :			
	8515.21.00.00	- - Fully or partly automatic	u	Nil	2.5%
	8515.29.00.00	- - Other	u	Nil	2.5%
		- Machines and apparatus for arc (including plasma arc) welding of metals :			
	8515.31.00.00	- - Fully or partly automatic	u	Nil	2.5%
	8515.39	- - Other :			
	8515.39.10.00	- - - AC arc welders, transformer type	u	Nil	2.5%
	8515.39.90.00	- - - Other	u	Nil	2.5%
	8515.80	- Other machines and apparatus :			
	8515.80.10.00	- - Electric machines and apparatus for hot spraying of metals or sintered metal carbides	u	Nil	2.5%
8515.80.90.00	- - Other	u	Nil	2.5%	
8515.90	- Parts :				
8515.90.10.00	- - Of AC arc welders, transformer type	kg	Nil	2.5%	
8515.90.20.00	- - Parts of machine and apparatus for soldering components on printed circuit boards/printed wiring boards	kg	Nil	2.5%	
8515.90.90.00	- - Other	kg	Nil	2.5%	
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.			
	8516.10	- Electric instantaneous or storage water heaters and immersion heaters :			
		- - Instantaneous or storage water heaters :			
	8516.10.11.00	- - - Water dispenser fitted only with water heater, for domestic use	u	Nil	5%
	8516.10.19.00	- - - Other	u	Nil	5%
8516.10.30.00	- - Immersion heaters	u	Nil	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		- Electric space heating apparatus and electric soil heating apparatus :			
	8516.21.00.00	- - Storage heating radiators	u	Nil	5%
	8516.29.00.00	- - Other	u	Nil	5%
		- Electro-thermic hair-dressing or hand-drying apparatus :			
	8516.31.00.00	- - Hair dryers	u	Nil	5%
	8516.32.00.00	- - Other hair-dressing apparatus	u	Nil	5%
	8516.33.00.00	- - Hand-drying apparatus	u	Nil	5%
	8516.40	- Electric smoothing irons :			
	8516.40.10.00	- - Of a kind designed to use steam from industrial boilers	u	Nil	5%
	8516.40.90.00	- - Other	u	Nil	5%
	8516.50.00.00	- Microwave ovens	u	Nil	5%
	8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters :			
	8516.60.10.00	- - Rice cookers	u	Nil	5%
	8516.60.90.00	- - Other	u	Nil	5%
		- Other electro-thermic appliances :			
	8516.71.00.00	- - Coffee or tea makers	u	Nil	5%
	8516.72.00.00	- - Toasters	u	Nil	5%
	8516.79	- - Other :			
	8516.79.10.00	- - - Kettles	u	Nil	5%
	8516.79.90.00	- - - Other	u	Nil	5%
	8516.80	- Electric heating resistors :			
	8516.80.10.00	- - For type-founding or type-setting machines; for industrial furnaces	u	Nil	5%
	8516.80.30.00	- - For domestic appliances	u	Nil	5%
	8516.80.90.00	- - Other	u	Nil	5%
	8516.90	- Parts :			
		- - Of goods of subheading 8516.33, 8516.50, 8516.60, 8516.71 or 8516.79.10 :			
	8516.90.21.00	- - - Sealed hotplates for domestic appliances	kg	Nil	5%
	8516.90.29.00	- - - Other	kg	Nil	5%
	8516.90.30.00	- - Of goods of subheading 8516.10	kg	Nil	5%
	8516.90.40.00	- - Of electric heating resistors for type-founding or type-setting machines	kg	Nil	5%
	8516.90.90.00	- - Other	kg	Nil	5%
85.17		Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless networks (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.			
		- Telephone sets, including telephones for cellular networks or for other wireless networks :			
	8517.11.00.00	- - Line telephone sets with cordless handsets	u	Nil	5%
	8517.12.00.00	- - Telephones for cellular networks or for other wireless networks	u	Nil	10%
	8517.18.00.00	- - Other	u	Nil	5%
		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :			
	8517.61.00.00	- - Base stations	u	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8517.62	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus :			
	8517.62.10.00	--- Radio transmitters and radio receivers of a kind used for simultaneous interpretation at multilingual conferences --- Units of automatic data processing machines other than units of heading 84.71 :	u	Nil	5%
	8517.62.21.00	---- Control and adaptor units, including gateways, bridges and routers	u	Nil	5%
	8517.62.29.00	---- Other	u	Nil	5%
	8517.62.30.00	--- Telephonic or telegraphic switching apparatus --- Apparatus for carrier-current line systems or for digital line systems :	u	Nil	5%
	8517.62.41.00	---- Modems including cable modems and modem cards	u	Nil	5%
	8517.62.42.00	---- Concentrators or multiplexers	u	Nil	5%
	8517.62.49.00	---- Other --- Other transmission apparatus incorporating reception apparatus :	u	Nil	5%
	8517.62.51.00	---- Wireless LANs	u	Nil	5%
	8517.62.52.00	---- Transmission and reception apparatus of a kind used for simultaneous interpretation at multilingual conferences	u	Nil	5%
	8517.62.53.00	---- Other transmission apparatus for radio-telephony or radio-telegraphy	u	Nil	5%
	8517.62.59.00	---- Other --- Other transmission apparatus :	u	Nil	5%
	8517.62.61.00	---- For radio-telephony or radio-telegraphy	u	Nil	5%
	8517.62.69.00	---- Other --- Other :	u	Nil	5%
	8517.62.91.00	---- Portable receivers for calling, alerting or paging and paging alert devices, including pagers	u	Nil	5%
	8517.62.92.00	---- For radio-telephony or radio-telegraphy	u	Nil	5%
	8517.62.99.00	---- Other	u	Nil	5%
	8517.69.00.00	-- Other	u	Nil	5%
	8517.70	- Parts :			
	8517.70.10.00	-- Of control and adaptor units including gateways, bridges and routers -- Of transmission apparatus, other than radio-broadcasting or television transmission apparatus, or of portable receivers for calling, alerting or paging and paging alert devices, including pagers :	kg	Nil	5%
	8517.70.21.00	--- Of cellular telephones	kg	Nil	5%
	8517.70.29.00	--- Other -- Other printed circuit boards, assembled :	kg	Nil	5%
	8517.70.31.00	--- Of goods for line telephony or line telegraphy	kg	Nil	5%
	8517.70.32.00	--- Of goods for radio-telephony or radio-telegraphy	kg	Nil	5%
	8517.70.39.00	--- Other	kg	Nil	5%
	8517.70.40.00	-- Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy -- Other :	kg	Nil	5%
	8517.70.91.00	--- Of goods for line telephony or line telegraphy	kg	Nil	5%
	8517.70.92.00	--- Of goods for radio-telephony or radio-telegraphy	kg	Nil	5%
	8517.70.99.00	--- Other	kg	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.			
	8518.10	- Microphones and stands therefor :			
		-- Microphones :			
	8518.10.11.00	--- Microphones having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	u	Nil	5%
	8518.10.19.00	--- Other microphones, whether or not with their stands	u	Nil	5%
	8518.10.90.00	-- Other	u	Nil	5%
		- Loudspeakers, whether or not mounted in their enclosures :			
	8518.21	-- Single loudspeakers, mounted in their enclosures :			
	8518.21.10.00	--- Box speaker type	u	Nil	5%
	8518.21.90.00	--- Other	u	Nil	5%
	8518.22	-- Multiple loudspeakers, mounted in the same enclosure :			
	8518.22.10.00	--- Box speaker type	u	Nil	5%
	8518.22.90.00	--- Other	u	Nil	5%
	8518.29	-- Other :			
	8518.29.20.00	--- Loudspeakers, without enclosure, having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 50 mm, for telecommunication use	u	Nil	5%
	8518.29.90.00	--- Other	u	Nil	5%
	8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers :			
	8518.30.10.00	-- Headphones	u	Nil	5%
	8518.30.20.00	-- Earphones	u	Nil	5%
	8518.30.40.00	-- Line telephone handsets	u	Nil	5%
		-- Other combined microphone/speaker sets :			
	8518.30.51.00	--- For goods of subheading 8517.12.00	u	Nil	5%
	8518.30.59.00	--- Other	u	Nil	5%
	8518.30.90.00	-- Other	u	Nil	5%
	8518.40	- Audio-frequency electric amplifiers :			
	8518.40.20.00	-- Used as repeaters in line telephony	u	Nil	5%
	8518.40.30.00	-- Used as repeaters in telephony other than line telephony	u	Nil	5%
	8518.40.40.00	-- Other, having 6 or more input signal lines, with or without elements for capacity amplifiers	u	Nil	5%
	8518.40.90.00	-- Other	u	Nil	5%
	8518.50	- Electric sound amplifier sets :			
	8518.50.10.00	-- Having a power rating of 240 W or more	u	Nil	5%
	8518.50.20.00	-- Other, with loudspeakers, of a kind suitable for broadcasting, having a voltage rating of 50 V or more but not exceeding 100 V	u	Nil	5%
8518.50.90.00	-- Other	u	Nil	5%	
8518.90	- Parts :				
8518.90.10.00	-- Of goods of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20, including printed circuit assemblies	kg	Nil	5%	
8518.90.20.00	-- Of goods of subheading 8518.40.40	kg	Nil	5%	
8518.90.30.00	-- Of goods of subheading 8518.21 or 8518.22	kg	Nil	5%	
8518.90.40.00	-- Of goods of subheading 8518.29.90	kg	Nil	5%	
8518.90.90.00	-- Other	kg	Nil	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
85.19		Sound recording or reproducing apparatus.			
	8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment :			
	8519.20.10.00	-- Coins, tokens or disc operated record players	u	Nil	5%
	8519.20.90.00	-- Other	u	Nil	5%
	8519.30.00.00	- Turntables (record-decks)	u	Nil	5%
	8519.50.00.00	- Telephone answering machines	u	Nil	5%
		- Other apparatus :			
	8519.81	-- Using magnetic, optical or semiconductor media :			
	8519.81.10.00	--- Pocket-size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm	u	Nil	5%
	8519.81.20.00	--- Cassette recorders, with built-in amplifiers and one or more built-in loudspeakers, operating only with an external source of power	u	Nil	5%
	8519.81.30.00	--- Compact disc players	u	Nil	5%
		--- Transcribing machines :			
	8519.81.41.00	---- Of a kind suitable for cinematography or broadcasting	u	Nil	5%
	8519.81.49.00	---- Other	u	Nil	5%
	8519.81.50.00	--- Dictating machines not capable of operating without an external source of power	u	Nil	5%
		--- Magnetic tape recorders incorporating sound reproducing apparatus, digital audio type :			
	8519.81.61.00	---- Of a kind suitable for cinematography or broadcasting	u	Nil	5%
	8519.81.69.00	---- Other	u	Nil	5%
		--- Other sound reproducing apparatus, cassette type :			
	8519.81.71.00	---- Of a kind suitable for cinematography or broadcasting	u	Nil	5%
	8519.81.79.00	---- Other	u	Nil	5%
		--- Other :			
	8519.81.91.00	---- Of a kind suitable for cinematography or broadcasting	u	Nil	5%
	8519.81.99.00	---- Other	u	Nil	5%
	8519.89	-- Other :			
		--- Cinematographic sound reproducers :			
	8519.89.11.00	---- For film of a width of less than 16 mm	u	Nil	5%
8519.89.12.00	---- For film of a width of 16 mm or more	u	Nil	5%	
8519.89.20.00	--- Record-players with or without loudspeakers	u	Nil	5%	
8519.89.30.00	--- Of a kind suitable for cinematography or broadcasting	u	Nil	5%	
8519.89.90.00	--- Other	u	Nil	5%	
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.			
	8521.10	- Magnetic tape-type :			
	8521.10.10.00	-- Of a kind used in cinematography or television broadcasting	u	Nil	5%
	8521.10.90.00	-- Other	u	Nil	5%
	8521.90	- Other :			
		-- Laser disc players :			
	8521.90.11.00	--- Of a kind used in cinematography or television broadcasting	u	Nil	5%
	8521.90.19.00	--- Other	u	Nil	5%
		-- Other :			
	8521.90.91.00	--- Of a kind used in cinematography or television broadcasting	u	Nil	5%
8521.90.99.00	--- Other	u	Nil	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
85.22		Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21.			
	8522.10.00.00	- Pick-up cartridges	kg	Nil	5%
	8522.90	- Other :			
	8522.90.20.00	-- Printed circuit board assemblies for telephone answering machines	kg	Nil	5%
	8522.90.30.00	-- Printed circuit board assemblies for cinematographic sound recorders or reproducers	kg	Nil	5%
	8522.90.40.00	-- Audio or video tape decks and compact disc mechanisms	kg	Nil	5%
	8522.90.50.00	-- Audio or video reproduction heads, magnetic type; magnetic erasing heads and rods	kg	Nil	5%
		-- Other :			
	8522.90.91.00	--- Other parts and accessories of cinematographic sound recorders or reproducers	kg	Nil	5%
	8522.90.92.00	--- Other parts of telephone answering machines	kg	Nil	5%
8522.90.93.00	--- Other parts and accessories for goods of subheading 8519.81 or heading 85.21	kg	Nil	5%	
8522.90.99.00	--- Other	kg	Nil	5%	
85.23		Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.			
		- Magnetic media :			
	8523.21	-- Cards incorporating a magnetic stripe :			
	8523.21.10.00	--- Unrecorded	u	Nil	
	8523.21.90.00	--- Other	u	Nil	
	8523.29	-- Other :			
		--- Magnetic tapes, of a width not exceeding 4 mm :			
		---- Unrecorded :			
	8523.29.11.00	----- Computer tapes	u	Nil	
	8523.29.19.00	----- Other	u	Nil	
		---- Other :			
	8523.29.21.00	----- Video tapes	u	5%	
	8523.29.29.00	----- Other	u	5%	
		--- Magnetic tapes, of a width exceeding 4 mm but not exceeding 6.5 mm :			
		---- Unrecorded :			
	8523.29.31.00	----- Computer tapes	u	Nil	
	8523.29.33.00	----- Video tapes	u	Nil	
	8523.29.39.00	----- Other	u	Nil	
		---- Other :			
	8523.29.41.00	----- Computer tapes	u	Nil	
	8523.29.42.00	----- Of a kind suitable for cinematography	u	5%	
	8523.29.43.00	----- Other video tapes	u	5%	
	8523.29.49.00	----- Other	u	5%	
	--- Magnetic tapes, of a width exceeding 6.5 mm :				
	---- Unrecorded :				
8523.29.51.00	----- Computer tapes	u	Nil		
8523.29.52.00	----- Video tapes	u	Nil		
8523.29.59.00	----- Other	u	Nil		
	---- Other :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8523.29.61.00	----- Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil	
	8523.29.62.00	----- Of a kind suitable for cinematography	u	5%	
	8523.29.63.00	----- Other video tapes	u	5%	
	8523.29.69.00	----- Other	u	5%	
		--- Magnetic discs :			
		---- Unrecorded :			
	8523.29.71.00	----- Computer hard disks and diskettes	u	Nil	
	8523.29.79.00	----- Other	u	Nil	
		---- Other :			
		----- Of a kind used for reproducing phenomena other than sound or image :			
	8523.29.81.00	----- Of a kind suitable for computer use	u	Nil	
	8523.29.82.00	----- Other	u	5%	
	8523.29.83.00	----- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil	
	8523.29.85.00	----- Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies	u	5%	
	8523.29.86.00	----- Other, of a kind suitable for cinematography	u	5%	
	8523.29.89.00	----- Other	u	5%	
		--- Other :			
		---- Unrecorded :			
	8523.29.91.00	----- Of a kind suitable for computer use	u	Nil	
	8523.29.92.00	----- Other	u	Nil	
		---- Other :			
		----- Of a kind used for reproducing phenomena other than sound or image :			
	8523.29.93.00	----- Of a kind suitable for computer use	u	Nil	
	8523.29.94.00	----- Other	u	5%	
	8523.29.95.00	----- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil	
	8523.29.99.00	----- Other	u	5%	
		- Optical media :			
	8523.41	-- Unrecorded :			
	8523.41.10.00	--- Of a kind suitable for computer use	u	Nil	
	8523.41.90.00	--- Other	u	Nil	
	8523.49	-- Other :			
		--- Discs for laser reading systems :			
	8523.49.11.00	---- Of a kind used for reproducing phenomena other than sound or image	u	Nil	
		---- Of a kind used for reproducing sound only :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8523.49.12.00	----- Educational, technical, scientific, historical or cultural discs	u	Nil	
	8523.49.13.00	----- Other	u	5%	
	8523.49.14.00	---- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil	
	8523.49.15.00	---- Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies	u	5%	
	8523.49.16.00	---- Other, of a kind suitable for cinematography	u	5%	
	8523.49.19.00	---- Other	u	5%	
	8523.49.91.00	---- Other : ---- Of a kind used for reproducing phenomena other than sound or image	u	Nil	
	8523.49.92.00	---- Of a kind used for reproducing sound only	u	5%	
	8523.49.93.00	---- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil	
	8523.49.99.00	---- Other	u	5%	
	8523.51	-- Solid-state non-volatile storage devices : --- Unrecorded :			
	8523.51.11.00	---- Of a kind suitable for computer use	u	Nil	
	8523.51.19.00	---- Other	u	Nil	
	8523.51.21.00	---- Other : ---- Of a kind used for reproducing phenomena other than sound or image :			
	8523.51.21.00	----- Of a kind suitable for computer use	u	Nil	
	8523.51.29.00	----- Other	u	Nil	
	8523.51.30.00	---- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil	
	8523.51.91.00	---- Other : ----- Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies	u	5%	
	8523.51.92.00	----- Other, of a kind suitable for cinematography	u	5%	
	8523.51.99.00	----- Other	u	5%	
	8523.52.00.00	-- "Smart cards"	u	Nil	
	8523.59	-- Other :			
	8523.59.10.00	--- Proximity cards and tags	u	Nil	
	8523.59.21.00	--- Other, unrecorded :			
	8523.59.21.00	---- Of a kind suitable for computer use	u	Nil	
	8523.59.29.00	---- Other	u	Nil	
		--- Other :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8523.59.30.00	---- Of a kind used for reproducing phenomena other than sound or image	u	Nil	
	8523.59.40.00	---- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil	
	8523.59.90.00	---- Other	u	5%	
	8523.80	- Other :			
	8523.80.40.00	-- Gramophone records	u	5%	
		-- Other, unrecorded :			
	8523.80.51.00	--- Of a kind suitable for computer use	u	Nil	
	8523.80.59.00	--- Other	u	Nil	
		-- Other :			
	8523.80.91.00	--- Of a kind used for reproducing phenomena other than sound or image	u	Nil	
	8523.80.92.00	--- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	Nil	
	8523.80.99.00	--- Other	u	5%	
85.25		Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.			
	8525.50.00.00	- Transmission apparatus	u	Nil	10%
	8525.60.00.00	- Transmission apparatus incorporating reception apparatus	u	Nil	10%
	8525.80	- Television cameras, digital cameras and video camera recorders :			
	8525.80.10.00	-- Web cameras	u	Nil	10%
		-- Video camera recorders :			
	8525.80.31.00	--- Of a kind used in broadcasting	u	Nil	10%
	8525.80.39.00	--- Other	u	Nil	10%
	8525.80.40.00	-- Television cameras	u	Nil	10%
		-- Other digital cameras :			
	8525.80.51.00	--- Digital single lens reflex (DSLR)	u	Nil	10%
	8525.80.59.00	--- Other	u	Nil	10%
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.			
	8526.10	- Radar apparatus :			
	8526.10.10.00	-- Radar apparatus, ground based, or of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	u	Nil	
	8526.10.90.00	-- Other	u	Nil	
		- Other :			
	8526.91	-- Radio navigational aid apparatus :			
	8526.91.10.00	--- Radio navigational aid apparatus, of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	u	Nil	
	8526.91.90.00	--- Other	u	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
85.27	8526.92.00.00	-- Radio remote control apparatus	u	Nil	5%
		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock. - Radio-broadcast receivers capable of operating without an external source of power :			
	8527.12.00.00	-- Pocket-size radio cassette-players	u	Nil	5%
	8527.13	-- Other apparatus combined with sound recording or reproducing apparatus :			
	8527.13.10.00	--- Portable	u	Nil	5%
	8527.13.90.00	--- Other	u	Nil	5%
	8527.19	-- Other :			
	8527.19.20.00	--- Portable	u	Nil	5%
	8527.19.90.00	--- Other	u	Nil	5%
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :			
	8527.21.00.00	-- Combined with sound recording or reproducing apparatus	u	Nil	5%
	8527.29.00.00	-- Other	u	Nil	5%
		- Other :			
	8527.91	-- Combined with sound recording or reproducing apparatus :			
	8527.91.10.00	--- Portable	u	Nil	5%
	8527.91.90.00	--- Other	u	Nil	5%
	8527.92	-- Not combined with sound recording or reproducing apparatus but combined with a clock :			
	8527.92.20.00	--- Mains operated	u	Nil	5%
	8527.92.90.00	--- Other	u	Nil	5%
	8527.99	-- Other :			
8527.99.20.00	--- Mains operated	u	Nil	5%	
8527.99.90.00	--- Other	u	Nil	5%	
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. - Cathode-ray tube monitors :			
	8528.42.00.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	u	Nil	
	8528.49	-- Other :			
	8528.49.10.00	--- Colour	u	Nil	5%
	8528.49.20.00	--- Monochrome	u	Nil	5%
		- Other monitors :			
	8528.52.00.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	u	Nil	
	8528.59	-- Other :			
	8528.59.10.00	--- Colour	u	Nil	5%
	8528.59.20.00	--- Monochrome	u	Nil	5%
	- Projectors :				
8528.62.00.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	u	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8528.69	-- Other :			
	8528.69.10.00	--- Having the capability of projecting onto a screen diagonally measuring 300 inches or more	u	Nil	5%
	8528.69.90.00	--- Other	u	Nil	5%
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :			
	8528.71	-- Not designed to incorporate a video display or screen :			
		--- Set top boxes which have a communications function :			
	8528.71.11.00	---- Mains operated	u	Nil	5%
	8528.71.19.00	---- Other	u	Nil	5%
		--- Other :			
	8528.71.91.00	---- Mains operated	u	Nil	5%
	8528.71.99.00	---- Other	u	Nil	5%
	8528.72	-- Other, colour :			
	8528.72.10.00	--- Battery operated	u	Nil	5%
		--- Other :			
	8528.72.91.00	---- Cathode-ray tube type	u	Nil	5%
	8528.72.92.00	---- Liquid crystal devices (LCD), light-emitting diodes (LED) and other flat panel display type	u	Nil	5%
	8528.72.99.00	---- Other	u	Nil	5%
	8528.73.00.00	-- Other, monochrome	u	Nil	5%
85.29		Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.			
	8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith :			
		-- Parabolic aerial reflector dishes for direct broadcast multi-media systems and parts thereof :			
	8529.10.21.00	--- For television reception	kg	Nil	5%
	8529.10.29.00	--- Other	kg	Nil	5%
	8529.10.30.00	-- Telescopic, rabbit and dipole antennae for television or radio receivers	kg	Nil	5%
	8529.10.40.00	-- Aerial filters and separators	kg	Nil	5%
	8529.10.60.00	-- Feed horns (wave guide)	kg	Nil	5%
		-- Other :			
	8529.10.92.00	--- Of a kind used with transmission apparatus for radio-broadcasting or television	kg	Nil	5%
	8529.10.99.00	--- Other	kg	Nil	5%
	8529.90	- Other :			
	8529.90.20.00	-- Of decoders	kg	Nil	5%
	8529.90.40.00	-- Of digital cameras or video camera recorders	kg	Nil	5%
		-- Other printed circuit boards, assembled :			
	8529.90.51.00	--- For goods of subheading 8525.50 or 8525.60	kg	Nil	5%
	8529.90.52.00	--- For goods of subheading 8527.13, 8527.19, 8527.21, 8527.29, 8527.91 or 8527.99	kg	Nil	5%
		--- For goods of heading 85.28 :			
	8529.90.53.00	---- For flat panel displays	kg	Nil	5%
	8529.90.54.00	---- Other, for television receivers	kg	Nil	5%
	8529.90.55.00	---- Other	kg	Nil	5%
	8529.90.59.00	--- Other	kg	Nil	5%
		-- Other :			
	8529.90.91.00	--- For television receivers	kg	Nil	5%
	8529.90.94.00	--- For flat panel displays	kg	Nil	5%
	8529.90.99.00	--- Other	kg	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
85.30		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).			
	8530.10.00.00	- Equipment for railways or tramways	u	Nil	5%
	8530.80.00.00	- Other equipment	u	Nil	5%
	8530.90.00.00	- Parts	kg	Nil	5%
85.31		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.			
	8531.10	- Burglar or fire alarms and similar apparatus :			
	8531.10.10.00	-- Burglar alarms	u	Nil	5%
	8531.10.20.00	-- Fire alarms	u	Nil	5%
	8531.10.30.00	-- Smoke alarms; portable personal alarms (shrill alarms)	u	Nil	5%
	8531.10.90.00	-- Other	u	Nil	5%
	8531.20.00.00	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	u	Nil	5%
	8531.80	- Other apparatus :			
	8531.80.10.00	-- Electronic bells and other sound signalling apparatus	u	Nil	5%
		-- Flat panel displays (including electro-luminescence, plasma and other technologies) :			
	8531.80.21.00	--- Vacuum fluorescent display panels	u	Nil	5%
	8531.80.29.00	--- Other	u	Nil	5%
	8531.80.90.00	-- Other	u	Nil	5%
	8531.90	- Parts :			
	8531.90.10.00	-- Parts including printed circuit assemblies of subheading 8531.20, 8531.80.21 or 8531.80.29	kg	Nil	5%
	8531.90.20.00	-- Of door bells or other door sound signaling apparatus	kg	Nil	5%
8531.90.30.00	-- Of other bells or sound signaling apparatus	kg	Nil	5%	
8531.90.90.00	-- Other	kg	Nil	5%	
85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).			
	8532.10.00.00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	kg	Nil	5%
		- Other fixed capacitors :			
	8532.21.00.00	-- Tantalum	kg	Nil	5%
	8532.22.00.00	-- Aluminium electrolytic	kg	Nil	5%
	8532.23.00.00	-- Ceramic dielectric, single layer	kg	Nil	5%
	8532.24.00.00	-- Ceramic dielectric, multilayer	kg	Nil	5%
	8532.25.00.00	-- Dielectric of paper or plastics	kg	Nil	5%
	8532.29.00.00	-- Other	kg	Nil	5%
	8532.30.00.00	- Variable or adjustable (pre-set) capacitors	kg	Nil	5%
	8532.90.00.00	- Parts	kg	Nil	5%
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.			
	8533.10	- Fixed carbon resistors, composition or film type :			
	8533.10.10.00	-- Surface mounted	kg	Nil	5%
	8533.10.90.00	-- Other	kg	Nil	5%
		- Other fixed resistors :			
8533.21.00.00	-- For a power handling capacity not exceeding 20 W	kg	Nil	5%	
8533.29.00.00	-- Other	kg	Nil	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
85.34	8533.31.00.00	- Wirewound variable resistors, including rheostats and potentiometers :			
		- - For a power handling capacity not exceeding 20 W	kg	Nil	5%
	8533.39.00.00	- - Other	kg	Nil	5%
	8533.40.00.00	- Other variable resistors, including rheostats and potentiometers	kg	Nil	5%
	8533.90.00.00	- Parts	kg	Nil	5%
		Printed circuits.			
	8534.00.10.00	- Single-sided	kg	Nil	5%
	8534.00.20.00	- Double-sided	kg	Nil	5%
	8534.00.30.00	- Multi-layer	kg	Nil	5%
	8534.00.90.00	- Other	kg	Nil	5%
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.			
	8535.10.00.00	- Fuses	kg	Nil	5%
		- Automatic circuit breakers :			
	8535.21	- - For a voltage of less than 72.5 kV :			
	8535.21.10.00	- - - Moulded case type	kg	Nil	5%
	8535.21.20.00	- - - Earth leakage circuit breaker	kg	Nil	5%
	8535.21.90.00	- - - Other	kg	Nil	5%
	8535.29	- - Other :			
	8535.29.10.00	- - - Earth leakage circuit breaker	kg	Nil	5%
	8535.29.90.00	- - - Other	kg	Nil	5%
	8535.30	- Isolating switches and make-and-break switches :			
		- - Suitable for a voltage exceeding 1kV but not exceeding 40 kV :			
	8535.30.11.00	- - - Disconnectors having a voltage of less than 36 kV	kg	Nil	5%
	8535.30.19.00	- - - Other	kg	Nil	5%
	8535.30.20.00	- - For a voltage of 66 kV or more	kg	Nil	5%
	8535.30.90.00	- - Other	kg	Nil	5%
	8535.40.00.00	- Lightning arresters, voltage limiters and surge suppressors	kg	Nil	5%
	8535.90	- Other :			
	8535.90.10.00	- - Bushing assemblies and tap changer assemblies for electricity distribution or power transformers	kg	Nil	5%
	8535.90.20.00	- - Change-over switches of a kind used for starting electric motors	kg	Nil	5%
8535.90.90.00	- - Other	kg	Nil	5%	
85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.			
	8536.10	- Fuses :			
		- - Thermal fuses; glass type fuses :			
	8536.10.11.00	- - - Suitable for use in electric fans	kg	Nil	5%
8536.10.12.00	- - - Other, for a current of less than 16 A	kg	Nil	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8536.10.13.00	--- Fuse blocks, of a kind used for motor vehicles	kg	Nil	5%
	8536.10.19.00	--- Other	kg	Nil	5%
		-- Other :			
	8536.10.91.00	--- Suitable for use in electric fans	kg	Nil	5%
	8536.10.92.00	--- Other, for a current of less than 16 A	kg	Nil	5%
	8536.10.93.00	--- Fuse blocks, of a kind used for motor vehicles	kg	Nil	5%
	8536.10.99.00	--- Other	kg	Nil	5%
	8536.20	- Automatic circuit breakers :			
		-- Moulded case type :			
	8536.20.11.00	--- For a current of less than 16 A	kg	Nil	5%
	8536.20.12.00	--- For a current of 16 A or more, but not more than 32 A	kg	Nil	5%
	8536.20.13.00	--- For a current of more than 32 A, but not more than 1,000 A	kg	Nil	5%
	8536.20.19.00	--- Other	kg	Nil	5%
	8536.20.20.00	-- Of a kind incorporated into electro-thermic domestic appliances of heading 85.16	kg	Nil	5%
		-- Other :			
	8536.20.91.00	--- For a current of less than 16 A	kg	Nil	5%
	8536.20.99.00	--- Other	kg	Nil	5%
	8536.30	- Other apparatus for protecting electrical circuits :			
	8536.30.10.00	-- Lightning arresters	kg	Nil	5%
	8536.30.20.00	-- Of a kind used in radio equipment or in electric fans	kg	Nil	5%
	8536.30.90.00	-- Other	kg	Nil	5%
		- Relays :			
	8536.41	-- For a voltage not exceeding 60 V :			
	8536.41.10.00	--- Digital relays	kg	Nil	5%
	8536.41.20.00	--- Of a kind used in radio equipment	kg	Nil	5%
	8536.41.30.00	--- Of a kind used in electric fans	kg	Nil	5%
	8536.41.40.00	--- Other, for a current of less than 16 A	kg	Nil	5%
		--- Other :			
	8536.41.91.00	---- Semiconductor or electro-magnetic relays of voltage not exceeding 28 V	kg	Nil	5%
	8536.41.99.00	---- Other	kg	Nil	5%
	8536.49	-- Other :			
	8536.49.10.00	--- Digital relays	kg	Nil	5%
	8536.49.90.00	--- Other	kg	Nil	5%
	8536.50	- Other switches :			
	8536.50.20.00	-- Over-current and residual-current automatic switches	kg	Nil	5%
		-- High inrush switches and commutators for stoves and ranges; microphone switches; power switches for television or radio receivers; switches for electric fans; rotary, slide, see-saw and magnetic switches for air-conditioning machines :			
	8536.50.32.00	--- Of a kind suitable for use in electric fans or in radio equipment	kg	Nil	5%
	8536.50.33.00	--- Other, of a rated current carrying capacity of less than 16 A	kg	Nil	5%
	8536.50.39.00	--- Other	kg	Nil	5%
	8536.50.40.00	-- Miniature switches suitable for use in rice cookers or toaster ovens	kg	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		-- Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches); electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 volts; electro-mechanical snap-action switches for a current not exceeding 11 A :			
	8536.50.51.00	--- For a current of less than 16 A	kg	Nil	5%
	8536.50.59.00	--- Other	kg	Nil	5%
		-- Other, make and break switches of a kind used in domestic electrical wiring not exceeding 500 V and having a rated current carrying capacity not exceeding 20 A :			
	8536.50.61.00	--- For a current of less than 16 A	kg	Nil	5%
	8536.50.69.00	--- Other	kg	Nil	5%
		-- Other :			
	8536.50.92.00	--- Of a kind suitable for use in electric fans	kg	Nil	5%
	8536.50.95.00	--- Other, change-over switches of a kind used for starting electric motors; fuse switches	kg	Nil	5%
	8536.50.99.00	--- Other	kg	Nil	5%
		- Lamp-holders, plugs and sockets :			
	8536.61	-- Lamp-holders :			
	8536.61.10.00	--- Of a kind used for compact lamps or halogen lamps	kg	Nil	5%
		--- Other :			
	8536.61.91.00	---- For a current of less than 16 A	kg	Nil	5%
	8536.61.99.00	---- Other	kg	Nil	5%
	8536.69	-- Other :			
		--- Telephone plugs :			
	8536.69.11.00	---- For a current of less than 16 A	kg	Nil	5%
	8536.69.19.00	---- Other	kg	Nil	5%
		--- Audio/video sockets and cathode ray tube sockets for television or radio receivers :			
	8536.69.23.00	---- For a current not exceeding 1.5 A	kg	Nil	5%
	8536.69.24.00	---- For a current exceeding 1.5 A but less than 16 A	kg	Nil	5%
	8536.69.29.00	---- Other	kg	Nil	5%
		--- Sockets and plugs for co-axial cables and printed circuits :			
	8536.69.32.00	---- For a current of less than 16 A	kg	Nil	5%
	8536.69.39.00	---- Other	kg	Nil	5%
		--- Other :			
	8536.69.92.00	---- For a current of less than 16 A	kg	Nil	5%
	8536.69.99.00	---- Other	kg	Nil	5%
	8536.70	- Connectors for optical fibres, optical fibres bundles or cables :			
	8536.70.10.00	-- Of ceramics	kg	Nil	5%
	8536.70.20.00	-- Of copper	kg	Nil	5%
	8536.70.90.00	-- Other	kg	Nil	5%
	8536.90	- Other apparatus :			
		-- Connection and contact elements for wires and cables; wafer probers :			
	8536.90.12.00	--- For a current of less than 16 A	kg	Nil	5%
	8536.90.19.00	--- Other	kg	Nil	5%
		-- Junction boxes :			
	8536.90.22.00	--- For a current of less than 16 A	kg	Nil	5%
	8536.90.29.00	--- Other	kg	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
85.37		-- Cable connectors consisting of a jack plug, terminal with or without pin, connector and adaptor for co-axial cable; commutators :			
	8536.90.32.00	--- For a current of less than 16 A	kg	Nil	5%
	8536.90.39.00	--- Other	kg	Nil	5%
		-- Other :			
		--- For a current of less than 16 A :			
	8536.90.93.00	---- Telephone patch panels	kg	Nil	5%
	8536.90.94.00	---- Other	kg	Nil	5%
	8536.90.99.00	--- Other	kg	Nil	5%
		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.			
	8537.10	- For a voltage not exceeding 1,000 V :			
		-- Switchboards and control panels :			
	8537.10.11.00	--- Control panels of a kind suitable for use in distributed control systems	kg	Nil	5%
	8537.10.12.00	--- Control panels fitted with a programmable processor	kg	Nil	5%
	8537.10.13.00	--- Other control panels of a kind suitable for goods of heading 84.15, 84.18, 84.50, 85.08, 85.09 or 85.16	kg	Nil	5%
	8537.10.19.00	--- Other	kg	Nil	5%
	8537.10.20.00	-- Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25	kg	Nil	5%
	8537.10.30.00	-- Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	kg	Nil	5%
		-- Other :			
	8537.10.91.00	--- Of a kind used in radio equipment or in electric fans	kg	Nil	5%
	8537.10.92.00	--- Of a kind suitable for use in distributed control systems	kg	Nil	5%
8537.10.99.00	--- Other	kg	Nil	5%	
8537.20	- For a voltage exceeding 1,000 V :				
	-- Switchboards :				
8537.20.11.00	--- Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	kg	Nil	5%	
8537.20.19.00	--- Other	kg	Nil	5%	
	-- Control panels :				
8537.20.21.00	--- Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	kg	Nil	5%	
8537.20.29.00	--- Other	kg	Nil	5%	
8537.20.90.00	-- Other	kg	Nil	5%	
85.38		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.			
	8538.10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus :			
		-- For a voltage not exceeding 1,000 V :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8538.10.11.00	--- Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	kg	Nil	5%
	8538.10.12.00	--- Of a kind used in radio equipment	kg	Nil	5%
	8538.10.19.00	--- Other	kg	Nil	5%
		-- For a voltage exceeding 1,000 V :			
	8538.10.21.00	--- Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	kg	Nil	5%
	8538.10.22.00	--- Of a kind used in radio equipment	kg	Nil	5%
	8538.10.29.00	--- Other	kg	Nil	5%
	8538.90	- Other :			
		-- For a voltage not exceeding 1,000 V :			
	8538.90.11.00	--- Parts including printed circuit assemblies for telephone plugs; connection and contact elements for wires and cables; wafer probers	kg	Nil	5%
	8538.90.12.00	--- Parts of goods of subheading 8536.50.51, 8536.50.59, 8536.69.32, 8536.69.39, 8536.90.12 or 8536.90.19	kg	Nil	5%
	8538.90.13.00	--- Parts of goods of subheading 8537.10.20	kg	Nil	5%
	8538.90.19.00	--- Other	kg	Nil	5%
	8538.90.20.00	-- For a voltage exceeding 1,000 V	kg	Nil	5%
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.			
	8539.10	- Sealed beam lamp units :			
	8539.10.10.00	-- For motor vehicles of Chapter 87	u	Nil	5%
	8539.10.90.00	-- Other	u	Nil	5%
		- Other filament lamps, excluding ultra-violet or infra-red lamps :			
	8539.21	-- Tungsten halogen :			
	8539.21.20.00	--- Of a kind used in medical equipment	u	Nil	5%
	8539.21.30.00	--- Of a kind used for motor vehicles	u	Nil	5%
	8539.21.40.00	--- Other reflector lamp bulbs	u	Nil	5%
	8539.21.90.00	--- Other	u	Nil	5%
	8539.22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V :			
	8539.22.20.00	--- Of a kind used in medical equipment	u	Nil	5%
		--- Other reflector lamp bulbs :			
	8539.22.31.00	---- Of a kind used in decorative illumination, of a power not exceeding 60 W	u	Nil	5%
	8539.22.32.00	---- Of a kind used in decorative illumination, of a power exceeding 60 W	u	Nil	5%
	8539.22.33.00	---- Other, for domestic lighting	u	Nil	5%
	8539.22.39.00	---- Other	u	Nil	5%
		--- Other :			
	8539.22.91.00	---- Of a kind used in decorative illumination, of a power not exceeding 60 W	u	Nil	5%
	8539.22.92.00	---- Of a kind used in decorative illumination, of a power exceeding 60 W	u	Nil	5%
	8539.22.93.00	---- Other, for domestic lighting	u	Nil	5%
	8539.22.99.00	---- Other	u	Nil	5%
	8539.29	-- Other :			
		--- Of a kind used in medical equipment :			
	8539.29.11.00	---- Operation theatre lamps	u	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8539.29.19.00	---- Other	u	Nil	5%
	8539.29.20.00	--- Of a kind used for motor vehicles	u	Nil	5%
	8539.29.30.00	--- Other reflector lamp bulbs	u	Nil	5%
		--- Flashlight bulbs; miniature indicator bulbs, rated up to 2.25 V :			
	8539.29.41.00	---- Of a kind suitable for medical equipment	u	Nil	5%
	8539.29.49.00	---- Other	u	Nil	5%
	8539.29.50.00	--- Other, having a capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V	u	Nil	5%
	8539.29.60.00	--- Other, having a capacity not exceeding 200 W and a voltage not exceeding 100 V	u	Nil	5%
	8539.29.90.00	--- Other	u	Nil	5%
		- Discharge lamps, other than ultra-violet lamps :			
	8539.31	-- Fluorescent, hot cathode :			
	8539.31.10.00	--- Tubes for compact fluorescent lamps	u	Nil	5%
	8539.31.20.00	--- Other, straight tubes for other fluorescent lamps	u	Nil	5%
	8539.31.30.00	--- Compact fluorescent lamps with built-in ballast	u	Nil	5%
	8539.31.90.00	--- Other	u	Nil	5%
	8539.32.00.00	-- Mercury or sodium vapour lamps; metal halide lamps	u	Nil	5%
	8539.39	-- Other :			
	8539.39.10.00	--- Tubes for compact fluorescent lamps	u	Nil	5%
	8539.39.30.00	--- Other fluorescent cold cathode types	u	Nil	5%
	8539.39.90.00	--- Other	u	Nil	5%
		- Ultra-violet or infra-red lamps; arc-lamps :			
	8539.41.00.00	-- Arc-lamps	u	Nil	5%
	8539.49.00.00	-- Other	u	Nil	5%
	8539.50.00.00	- Light-emitting diode (LED) lamps	u	Nil	5%
	8539.90	- Parts :			
	8539.90.10.00	-- Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps	kg	Nil	5%
	8539.90.20.00	-- Other, suitable for lamps of motor vehicles	kg	Nil	5%
	8539.90.90.00	-- Other	kg	Nil	5%
85.40		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).			
		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes :			
	8540.11.00.00	-- Colour	u	Nil	5%
	8540.12.00.00	-- Monochrome	u	Nil	5%
	8540.20.00.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	u	Nil	5%
	8540.40	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm :			
	8540.40.10.00	-- Data/graphic display tubes, colour, of a kind used for articles of heading 85.25	u	Nil	5%
	8540.40.90.00	-- Other	u	Nil	5%
	8540.60.00.00	- Other cathode-ray tubes	u	Nil	5%
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :			
	8540.71.00.00	-- Magnetrons	u	Nil	5%
	8540.79.00.00	-- Other	u	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
85.41	8540.81.00.00	- Other valves and tubes : -- Receiver or amplifier valves and tubes	u	Nil	5%	
	8540.89.00.00	-- Other	u	Nil	5%	
	8540.91.00.00	- Parts : -- Of cathode-ray tubes	kg	Nil	5%	
	8540.99	-- Other :				
	8540.99.10.00	--- Of microwave tubes	kg	Nil	5%	
	8540.99.90.00	--- Other	kg	Nil	5%	
		Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals.				
	8541.10.00.00	- Diodes, other than photosensitive or light-emitting diodes (LED)	u	Nil		
	8541.21.00.00	- Transistors, other than photosensitive transistors : -- With a dissipation rate of less than 1 W	u	Nil		
	8541.29.00.00	-- Other	u	Nil		
	8541.30.00.00	- Thyristors, diacs and triacs, other than photosensitive devices	u	Nil		
	8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED) :				
	8541.40.10.00	-- Light-emitting diodes	u	Nil		
	8541.40.21.00	-- Photocells, including photodiodes and phototransistors : --- Photovoltaic cells, not assembled	u	Nil		
8541.40.22.00	--- Photovoltaic cells assembled in modules or made up into panels	u	Nil			
8541.40.29.00	--- Other	u	Nil			
8541.40.90.00	-- Other	u	Nil			
8541.50.00.00	- Other semiconductor devices	u	Nil			
8541.60.00.00	- Mounted piezo-electric crystals	u	Nil			
8541.90.00.00	- Parts	kg	Nil	5%		
85.42		Electronic integrated circuits.				
	8542.31.00.00	- Electronic integrated circuits : -- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	u	Nil		
	8542.32.00.00	-- Memories	u	Nil		
	8542.33.00.00	-- Amplifiers	u	Nil		
	8542.39.00.00	-- Other	u	Nil		
8542.90.00.00	- Parts	kg	Nil	5%		
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.				
	8543.10.00.00	- Particle accelerators	u	Nil	5%	
	8543.20.00.00	- Signal generators	u	Nil	5%	
8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis :					

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8543.30.20.00	-- Wet processing equipment for the application by immersion of chemical or electrochemical solutions, whether or not for the purpose of removing material on printed circuit board/printed wiring board substrates	u	Nil	5%
	8543.30.90.00	-- Other	u	Nil	5%
	8543.70	- Other machines and apparatus :			
	8543.70.10.00	-- Electric fence energisers	u	Nil	5%
	8543.70.20.00	-- Remote control apparatus, other than radio remote control apparatus	u	Nil	5%
	8543.70.30.00	-- Electrical machines and apparatus with translation or dictionary functions	u	Nil	5%
	8543.70.40.00	-- Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies; machines for curing material by ultra-violet light for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	u	Nil	5%
	8543.70.90	-- Other			
	8543.70.90.10	--- Electronic cigarette or vape device	u	Nil	100%
	8543.70.90.90	--- Other	u	Nil	5%
	8543.90	- Parts :			
	8543.90.10.00	-- Of goods of subheading 8543.10 or 8543.20	kg	Nil	5%
	8543.90.20.00	-- Of goods of subheading 8543.30.20	kg	Nil	5%
	8543.90.30.00	-- Of goods of subheading 8543.70.30	kg	Nil	5%
	8543.90.40.00	-- Of goods of subheading 8543.70.40	kg	Nil	5%
	8543.90.90	-- Other			
	8543.90.90.10	--- Of goods of subheading 8543.70.90.10	kg	Nil	100%
	8543.90.90.90	--- Other	kg	Nil	5%
85.44		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.			
	8544.11	- Winding wire :			
	8544.11.20.00	-- Of copper :			
	8544.11.30.00	--- With an outer coating or covering of paper, textiles or poly(vinyl chloride)	kg	Nil	
	8544.11.40.00	--- With an outer coating of lacquer	kg	Nil	
	8544.11.90.00	--- Other	kg	Nil	
	8544.19.00.00	-- Other	kg	Nil	
	8544.20	- Co-axial cable and other co-axial electric conductors :			
	8544.20.11.00	-- Insulated cables fitted with connectors, for a voltage not exceeding 66 kV :			
	8544.20.19.00	--- Insulated with rubber or plastics	kg	Nil	5%
		--- Other	kg	Nil	5%
	8544.20.21.00	-- Insulated cables not fitted with connectors, for a voltage not exceeding 66 kV :			
	8544.20.29.00	--- Insulated with rubber or plastics	kg	Nil	5%
		--- Other	kg	Nil	5%
	8544.20.31.00	-- Insulated cables fitted with connectors, for a voltage exceeding 66 kV :			
		--- Insulated with rubber or plastics	kg	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8544.20.39.00	--- Other -- Insulated cables not fitted with connectors, for a voltage exceeding 66 kV :	kg	Nil	5%
	8544.20.41.00	--- Insulated with rubber or plastics	kg	Nil	5%
	8544.20.49.00	--- Other	kg	Nil	5%
	8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships : -- Wiring harnesses for motor vehicles : --- Insulated with rubber or plastics :			
	8544.30.12.00	---- Of a kind used for vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	Nil	5%
	8544.30.13.00	---- Other --- Other :	kg	Nil	5%
	8544.30.14.00	---- Of a kind used for vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	Nil	5%
	8544.30.19.00	---- Other -- Other :	kg	Nil	5%
	8544.30.91.00	--- Insulated with rubber or plastics	kg	Nil	5%
	8544.30.99.00	--- Other - Other electric conductors, for a voltage not exceeding 1,000 V :	kg	Nil	5%
	8544.42	-- Fitted with connectors : --- Of a kind used for telecommunications, for a voltage not exceeding 80 V :			
	8544.42.11.00	---- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	kg	Nil	5%
	8544.42.13.00	---- Other, insulated with rubber, plastics or paper	kg	Nil	5%
	8544.42.19.00	---- Other --- Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V :	kg	Nil	5%
	8544.42.21.00	---- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	kg	Nil	5%
	8544.42.23.00	---- Other, insulated with rubber, plastics or paper	kg	Nil	5%
	8544.42.29.00	---- Other --- Battery cables : ---- Insulated with rubber or plastics :	kg	Nil	5%
	8544.42.32.00	----- For vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	Nil	5%
	8544.42.33.00	----- Other ---- Other :	kg	Nil	5%
	8544.42.34.00	----- For vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	Nil	5%
	8544.42.39.00	----- Other --- Other :	kg	Nil	5%
	8544.42.94.00	--- Electric cables insulated with plastics, having a core diameter not exceeding 5 mm	kg	Nil	5%
	8544.42.95.00	--- Electric cables insulated with plastics, having a core diameter exceeding 5 mm but not exceeding 19.5 mm	kg	Nil	5%
	8544.42.96.00	--- Other electric cables insulated with plastics	kg	Nil	5%
	8544.42.97.00	--- Electric cables insulated with rubber or paper	kg	Nil	5%
	8544.42.98.00	--- Flat data cables having two lines or more	kg	Nil	5%
	8544.42.99.00	--- Other	kg	Nil	5%
	8544.49	-- Other : --- Of a kind used for telecommunications, for a voltage not exceeding 80 V :			
	8544.49.11.00	---- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	kg	Nil	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8544.49.13.00	---- Other, insulated with rubber, plastics or paper	kg	Nil	5%
	8544.49.19.00	---- Other	kg	Nil	5%
		--- Of a kind not used for telecommunications, for a voltage not exceeding 80 V :			
	8544.49.21.00	---- Shielded wire of a kind used in the manufacture of automotive wiring harnesses	kg	Nil	5%
		---- Other :			
	8544.49.22.00	----- Electric cables insulated with plastics having a core diameter not exceeding 19.5 mm	kg	Nil	5%
	8544.49.23.00	----- Other electric cables insulated with plastics	kg	Nil	5%
	8544.49.24.00	----- Other, insulated with rubber, plastics or paper	kg	Nil	5%
	8544.49.29.00	----- Other	kg	Nil	5%
		--- Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V :			
	8544.49.31.00	---- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	kg	Nil	5%
	8544.49.32.00	---- Other, insulated with plastics	kg	Nil	5%
	8544.49.39.00	---- Other	kg	Nil	5%
		--- Of a kind not used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V :			
	8544.49.41.00	---- Cables insulated with plastics	kg	Nil	5%
	8544.49.42.00	---- Other, insulated with rubber, plastics or paper	kg	Nil	5%
	8544.49.49.00	---- Other	kg	Nil	5%
	8544.60	- Other electric conductors, for a voltage exceeding 1,000 V :			
		-- For a voltage exceeding 1 kV but not exceeding 36 kV :			
	8544.60.11.00	--- Cables insulated with plastics having a core diameter of less than 22.7 mm	kg	Nil	5%
	8544.60.12.00	--- Other, insulated with rubber, plastics or paper	kg	Nil	5%
	8544.60.19.00	--- Other	kg	Nil	5%
		-- For a voltage exceeding 36 kV but not exceeding 66 kV :			
	8544.60.21.00	--- Cables insulated with plastics having a core diameter of less than 22.7 mm	kg	Nil	5%
	8544.60.22.00	--- Other, insulated with rubber, plastics or paper	kg	Nil	5%
	8544.60.29.00	--- Other	kg	Nil	5%
		-- For a voltage exceeding 66 kV :			
	8544.60.31.00	--- Insulated with rubber, plastics or paper	kg	Nil	5%
	8544.60.39.00	--- Other	kg	Nil	5%
	8544.70	- Optical fibre cables :			
	8544.70.10.00	-- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	kg	Nil	5%
	8544.70.90.00	-- Other	kg	Nil	5%
85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.			
		- Electrodes :			
	8545.11.00.00	-- Of a kind used for furnaces	kg	Nil	5%
	8545.19.00.00	-- Other	kg	Nil	5%
	8545.20.00.00	- Brushes	kg	Nil	5%
	8545.90.00.00	- Other	kg	Nil	5%
85.46		Electrical insulators of any material.			
	8546.10.00.00	- Of glass	kg	Nil	
	8546.20	- Of ceramics :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
85.47	8546.20.10.00	- - Transformer bushings and circuit breaker insulators	kg	Nil	
	8546.20.90.00	- - Other	kg	Nil	
	8546.90.00.00	- Other	kg	Nil	
		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.			
85.48	8547.10.00.00	- Insulating fittings of ceramics	kg	Nil	5%
	8547.20.00.00	- Insulating fittings of plastics	kg	Nil	5%
	8547.90	- Other :			
	8547.90.10.00	- - Electric conduit tubing and joints therefor, of base metal lined with insulating material	kg	Nil	5%
	8547.90.90.00	- - Other	kg	Nil	5%
		Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.			
	8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :			
	8548.10.13.00	- - Lead acid scrap storage batteries, drained or undrained : - - - 6 volts and 12 volts electric accumulators of a height (excluding terminals and handles) not more than 23 cm	kg	Nil	
	8548.10.19.00	- - - Other	kg	Nil	
	8548.10.20.00	- - Waste and scrap containing mainly iron	kg	Nil	
	8548.10.30.00	- - Waste and scrap containing mainly copper	kg	Nil	
		- - Other :			
	8548.10.91.00	- - - Of primary cells and primary batteries	kg	Nil	
	8548.10.92.00	- - - Of electric accumulators of a kind used in aircraft	kg	Nil	
	8548.10.99.00	- - - Other	kg	Nil	
	8548.90	- Other :			
	8548.90.10.00	- - Image sensors of the contact type comprising a photo-conductive sensor element, an electric charge storage condenser, a light source of light emitting diodes, thin-film transistor matrix and a scanning condenser, capable of scanning text	kg	Nil	5%
	8548.90.20.00	- - Printed circuit assemblies including such assemblies for external connections	kg	Nil	5%
	8548.90.90.00	- - Other	kg	Nil	5%

SECTION XVII
VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

1. This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions “parts” and “parts and accessories” do not apply to the following articles, whether or not they are identifiable as for the goods of this Section :
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section :
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows :
 - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

Chapter 86

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

Notes.

1. This Chapter does not cover :
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.
2. Heading 86.07 applies, *inter alia*, to :
 - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel-bogies;

- (c) Axle boxes; brake gear;
 - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - (e) Coachwork.
3. Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to :
- (a) Assembled track, turntables, platform buffers, loading gauges;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.			
	8601.10.00.00	- Powered from an external source of electricity	u	Nil	
	8601.20.00.00	- Powered by electric accumulators	u	Nil	
86.02		Other rail locomotives; locomotive tenders.			
	8602.10.00.00	- Diesel-electric locomotives	u	Nil	
	8602.90.00.00	- Other	u	Nil	
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.			
	8603.10.00.00	- Powered from an external source of electricity	u	Nil	
	8603.90.00.00	- Other	u	Nil	
86.04	8604.00.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	u	Nil	
86.05	8605.00.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	u	Nil	
86.06		Railway or tramway goods vans and wagons, not self-propelled.			
	8606.10.00.00	- Tank wagons and the like	u	Nil	
	8606.30.00.00	- Self-discharging vans and wagons, other than those of subheading 8606.10	u	Nil	
		- Other :			
	8606.91.00.00	-- Covered and closed	u	Nil	
	8606.92.00.00	-- Open, with non-removable sides of a height exceeding 60 cm	u	Nil	
	8606.99.00.00	-- Other	u	Nil	
86.07		Parts of railway or tramway locomotives or rolling-stock.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		- Bogies, bissel-bogies, axles and wheels, and parts thereof :			
	8607.11.00.00	- - Driving bogies and bissel-bogies	kg	Nil	
	8607.12.00.00	- - Other bogies and bissel-bogies	Kg	Nil	
	8607.19.00.00	- - Other, including parts	kg	Nil	
		- Brakes and parts thereof :			
	8607.21.00.00	- - Air brakes and parts thereof	kg	Nil	
	8607.29.00.00	- - Other	Kg	Nil	
	8607.30.00.00	- Hooks and other coupling devices, buffers, and parts thereof	kg	Nil	
		- Other :			
	8607.91.00.00	- - Of locomotives	kg	Nil	
	8607.99.00.00	- - Other	Kg	Nil	
86.08		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.			
	8608.00.20.00	- Electro-mechanical equipment	kg	Nil	
	8608.00.90.00	- Other	Kg	Nil	
86.09		Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.			
	8609.00.10.00	- Of base metal	kg	Nil	
	8609.00.90.00	- Other	Kg	Nil	

Chapter 87

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

Notes.

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, “tractors” means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
87.01		Tractors (other than tractors of heading 87.09).			
	8701.10	- Single axle tractors :			
		-- Of a power not exceeding 22.5 kW, whether or not electrically operated :			
	8701.10.11.00	--- For agricultural use	u	Nil	
	8701.10.19.00	--- Other	u	Nil	
		-- Other :			
	8701.10.91.00	--- For agricultural use	u	Nil	
	8701.10.99.00	--- Other	u	Nil	
	8701.20	- Road tractors for semi-trailers :			
	8701.20.10.00	-- Completely Knocked Down	u	Nil	15%
		-- Other :			
	8701.20.91.00	--- New	u	Nil	15%
	8701.20.99.00	--- Other	u	Nil	15%
	8701.30.00.00	- Track-laying tractors	u	Nil	
		- Other, of an engine power :			
	8701.91	-- Not exceeding 18 kW :			
	8701.91.10.00	--- Agricultural tractors	u	Nil	
	8701.91.90.00	--- Other	u	Nil	
	8701.92	-- Exceeding 18 kW but not exceeding 37 kW :			
	8701.92.10.00	--- Agricultural tractors	u	Nil	
	8701.92.90.00	--- Other	u	Nil	
	8701.93	-- Exceeding 37 kW but not exceeding 75 kW :			
	8701.93.10.00	--- Agricultural tractors	u	Nil	
	8701.93.90.00	--- Other	u	Nil	
	8701.94	-- Exceeding 75 kW but not exceeding 130 kW :			
	8701.94.10.00	--- Agricultural tractors	u	Nil	
	8701.94.90.00	--- Other	u	Nil	
	8701.95	-- Exceeding 130 kW :			
	8701.95.10.00	--- Agricultural tractors	u	Nil	
	8701.95.90.00	--- Other	u	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
87.02	8702.10	Motor vehicles for the transport of ten or more persons, including the driver. - With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :					
		-- Completely Knocked Down:					
	8702.10.10	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)					
	8702.10.10.10	---- For use of public transport	u	Nil	15%		
		---- Other					
	8702.10.10.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	
	8702.10.10.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%	5%	
	8702.10.10.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	
	8702.10.10.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	
	8702.10.10.25	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	
		--- Motor coaches, buses or minibuses:					
	8702.10.41.00	---- Of a g.v.w. of at least 6 t but not exceeding 18 t	u	Nil	15%		
	8702.10.42.00	---- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.10.49.00	---- Other	u	Nil	15%		
	8702.10.50	--- Other					
	8702.10.50.10	---- For use of public transport	u	Nil	15%		
		---- Other					
	8702.10.50.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	
	8702.10.50.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%	5%	
	8702.10.50.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	
	8702.10.50.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	
	8702.10.50.25	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	
		-- Other:					
	8702.10.60	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)					
	8702.10.60.10	---- For use of public transport	u	Nil	15%		
		---- Other					
	8702.10.60.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	
	8702.10.60.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%	5%	
	8702.10.60.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	
	8702.10.60.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8702.10.60.25	----- Of a cylinder capacity exceeding 3,500 cc --- Other, for the transport of 30 persons or more and specially designed for use in airports:	u	Nil	35%	5%	
	8702.10.71.00	---- Of a g.v.w. of at least 6 t but not exceeding 18 t	u	Nil	15%		
	8702.10.72.00	---- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.10.79.00	---- Other --- Other motor coaches, buses or minibuses:	u	Nil	15%		
	8702.10.81.00	---- Of a g.v.w. of at least 6 t but not exceeding 18 t	u	Nil	15%		
	8702.10.82.00	---- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.10.89.00	---- Other --- Other:	u	Nil	15%		
	8702.10.91.00	---- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.10.99	---- Other					
	8702.10.99.10	----- For use of public transport ----- Other	u	Nil	15%		
	8702.10.99.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	
	8702.10.99.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%	5%	
	8702.10.99.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	
	8702.10.99.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	
	8702.10.99.25	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	
	8702.20	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion: -- Completely Knocked Down:					
	8702.20.10	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)					
	8702.20.10.10	---- For use of public transport ---- Other	u	Nil	15%		
	8702.20.10.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8702.20.10.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8702.20.10.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8702.20.10.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8702.20.10.25	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		--- Other, for the transport of 30 persons or more:					
	8702.20.21.00	---- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.20.29.00	---- Other	u	Nil	15%		
		--- Other motor coaches, buses or minibuses:					
	8702.20.31.00	---- Of a g.v.w. of at least 6 t but not exceeding 18 t	u	Nil	15%		
	8702.20.32.00	---- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.20.39.00	---- Other	u	Nil	15%		
		--- Other:					
	8702.20.41.00	---- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.20.49.00	---- Other	u	Nil	15%		
		-- Other:					
	8702.20.50	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)					
	8702.20.50.10	---- For use of public transport	u	Nil	15%		
		---- Other					
	8702.20.50.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8702.20.50.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8702.20.50.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8702.20.50.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8702.20.50.25	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		--- Other, for the transport of 30 persons or more and specially designed for use in airports:					
	8702.20.61.00	---- Of a g.v.w. of at least 6 t but not exceeding 18 t	u	Nil	15%		
	8702.20.62.00	---- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.20.69.00	---- Other	u	Nil	15%		
		--- Other motor coaches, buses or minibuses:					
	8702.20.71.00	---- Of a g.v.w. of at least 6 t but not exceeding 18 t	u	Nil	15%		
	8702.20.72.00	---- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.20.79.00	---- Other	u	Nil	15%		
		--- Other:					
	8702.20.91.00	---- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.20.99	---- Other					
	8702.20.99.10	----- For use of public transport	u	Nil	15%		
		----- Other					
	8702.20.99.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8702.20.99.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8702.20.99.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8702.20.99.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8702.20.99.25	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
	8702.30	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion: -- Completely Knocked Down:					
	8702.30.10	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)					
	8702.30.10.10	---- For use of public transport ---- Other	u	Nil	15%		
	8702.30.10.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8702.30.10.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8702.30.10.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8702.30.10.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8702.30.10.25	----- Of a cylinder capacity exceeding 3,500 cc --- Other, for the transport of 30 persons or more:	u	Nil	35%		5%
	8702.30.21.00	---- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.30.29.00	---- Other --- Other motor coaches, buses or minibuses:	u	Nil	15%		
	8702.30.31.00	---- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.30.39.00	---- Other --- Other:	u	Nil	15%		
	8702.30.41.00	---- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.30.49	---- Other					
	8702.30.49.10	----- For use of public transport ----- Other	u	Nil	15%		
	8702.30.49.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8702.30.49.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8702.30.49.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8702.30.49.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8702.30.49.25	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		-- Other:					
	8702.30.50	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)					
	8702.30.50.10	---- For use of public transport	u	Nil	15%		
		---- Other					
	8702.30.50.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8702.30.50.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8702.30.50.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8702.30.50.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8702.30.50.25	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- Other, for the transport of 30 persons or more and specially designed for use in airports:					
	8702.30.61.00	---- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.30.69.00	---- Other	u	Nil	15%		
		--- Other motor coaches, buses or minibuses:					
	8702.30.71.00	---- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.30.79.00	---- Other	u	Nil	15%		
		--- Other:					
	8702.30.91.00	---- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.30.99	---- Other					
	8702.30.99.10	----- For use of public transport	u	Nil	15%		
		----- Other					
	8702.30.99.21	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8702.30.99.22	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8702.30.99.23	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8702.30.99.24	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8702.30.99.25	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
	8702.40	- With only electric motor for propulsion :					
		-- Completely Knocked Down:					
	8702.40.10.00	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	Nil	15%		
		--- Other, for the transport of 30 persons or more:					
	8702.40.21.00	---- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.40.29.00	---- Other	u	Nil	15%		
		--- Other motor coaches, buses or minibuses:					

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8702.40.31.00	----- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.40.39.00	----- Other	u	Nil	15%		
		---- Other:					
	8702.40.41.00	----- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.40.49.00	----- Other	u	Nil	15%		
		-- Other:					
	8702.40.50.00	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	Nil	15%		
		--- Other, for the transport of 30 persons or more and specially designed for use in airports:					
	8702.40.61.00	----- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.40.69.00	----- Other	u	Nil	15%		
		--- Other motor coaches, buses or minibuses:					
	8702.40.71.00	----- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.40.79.00	----- Other	u	Nil	15%		
		--- Other:					
	8702.40.91.00	----- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.40.99.00	----- Other	u	Nil	15%		
	8702.90	- Other:					
		-- Completely Knocked Down:					
	8702.90.10.00	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	Nil	15%		
		--- Motor coaches, buses or minibuses, for the transport of 30 persons or more:					
	8702.90.21.00	----- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.90.29.00	----- Other	u	Nil	15%		
		--- Other motor coaches, buses or minibuses:					
	8702.90.31.00	----- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.90.32.00	----- Other	u	Nil	15%		
	8702.90.33.00	--- Other, of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.90.39.00	--- Other	u	Nil	15%		
		-- Other:					
	8702.90.40.00	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	Nil	15%		
		--- Motor coaches, buses or minibuses, for the transport of 30 persons or more and specially designed for use in airports:					
	8702.90.51.00	----- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.90.59.00	----- Other	u	Nil	15%		
		--- Other motor coaches, buses or minibuses, for the transport of 30 persons or more:					
	8702.90.61.00	----- Of a g.v.w. exceeding 24 t	u	Nil	15%		
	8702.90.69.00	----- Other	u	Nil	15%		
		--- Other motor coaches, buses or minibuses:					

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty	
87.03	8702.90.71.00	---- Of a g.v.w. not exceeding 24 t	u	Nil	15%			
	8702.90.79.00	---- Other	u	Nil	15%			
	8702.90.80.00	--- Other, of a g.v.w. exceeding 24 t	u	Nil	15%			
	8702.90.90.00	--- Other	u	Nil	15%			
			Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.					
	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles :						
	8703.10.10.00	-- Golf cars (including golf buggies) and similar vehicles	u	Nil	20%			
	8703.10.90.00	-- Other	u	Nil	20%			
		- Other vehicles, with only spark-ignition internal combustion reciprocating piston engine :						
	8703.21	-- Of a cylinder capacity not exceeding 1,000 cc :						
		--- Completely Knocked Down :						
	8703.21.11.00	---- Go-karts	u	Nil	15%			
	8703.21.12.00	---- All-Terrain Vehicles (ATV)	u	Nil	15%			
	8703.21.13.00	---- Ambulances	u	Nil				
	8703.21.14.00	---- Motor-homes	u	Nil	15%			
	8703.21.15.00	---- Sedan	u	Nil	15%			
		---- Other motor cars (including station wagons and sports cars, but not including vans) :						
	8703.21.21.00	----- Four-wheel drive	u	Nil	15%			
	8703.21.29.00	----- Other	u	Nil	15%			
	8703.21.30.00	---- Other	u	Nil	15%			
		--- Other:						
	8703.21.41.00	---- Go-karts	u	Nil	15%			
	8703.21.42.00	---- All-Terrain Vehicles (ATV)	u	Nil	15%			
	8703.21.43.00	---- Ambulances	u	Nil				
	8703.21.44.00	---- Motor-homes	u	Nil	15%			
	8703.21.45.00	---- Sedan	u	Nil	15%			
		---- Other motor cars (including station wagons and sports cars, but not including vans) :						
	8703.21.51.00	----- Four-wheel drive	u	Nil	15%			
	8703.21.59.00	----- Other	u	Nil	15%			
	8703.21.90.00	---- Other	u	Nil	15%			
	8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :						
		--- Completely Knocked Down :						
	8703.22.11.00	---- Go-karts	u	Nil	15%			
8703.22.12.00	---- All-Terrain Vehicles (ATV)	u	Nil	15%				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.22.13.00	---- Ambulances	u	Nil			
	8703.22.14.00	---- Hearses	u	Nil	15%		
	8703.22.15.00	---- Prison vans	u	Nil	15%		
	8703.22.16.00	---- Motor-homes	u	Nil	15%		
	8703.22.17.00	---- Sedan	u	Nil	15%		
		---- Other motor cars (including station wagons and sports cars, but not including vans) :					
	8703.22.21.00	----- Four-wheel drive	u	Nil	15%		
	8703.22.29.00	----- Other	u	Nil	15%		
	8703.22.30.00	---- Other	u	Nil	15%		
		--- Other :					
	8703.22.41.00	---- Go-karts	u	Nil	15%		
	8703.22.42.00	---- All-Terrain Vehicles (ATV)	u	Nil	15%		
	8703.22.43.00	---- Ambulances	u	Nil			
	8703.22.44.00	---- Hearses	u	Nil	15%		
	8703.22.45.00	---- Prison vans	u	Nil	15%		
	8703.22.46.00	---- Motor-homes	u	Nil	15%		
	8703.22.47.00	---- Sedan	u	Nil	15%		
		---- Other motor cars (including station wagons and sports cars, but not including vans) :					
	8703.22.51.00	----- Four-wheel drive	u	Nil	15%		
	8703.22.59.00	----- Other	u	Nil	15%		
	8703.22.90.00	---- Other	u	Nil	15%		
	8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :					
		--- Completely Knocked Down :					
	8703.23.11.00	---- Ambulances	u	Nil			
	8703.23.12	---- Hearses					
	8703.23.12.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		
	8703.23.12.20	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		
	8703.23.12.30	----- Of a cylinder capacity exceeding 2,500 cc	u	Nil	25%		
	8703.23.13	---- Prison vans					
	8703.23.13.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		
	8703.23.13.20	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		
	8703.23.13.30	----- Of a cylinder capacity exceeding 2,500 cc	u	Nil	25%		
	8703.23.14	---- Motor-homes					
	8703.23.14.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		
	8703.23.14.20	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.23.14.30	----- Of a cylinder capacity exceeding 2,500 cc	u	Nil	25%		
		---- Sedan :					
	8703.23.21	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.23.21.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		
	8703.23.21.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		
	8703.23.22.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%		
	8703.23.23.00	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%		
	8703.23.24.00	----- Of a cylinder capacity exceeding 2,500 cc	u	Nil	25%		
		---- Other motor cars (including station wagons and sports cars, but not including vans), four wheel drive :					
	8703.23.31	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.23.31.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		
	8703.23.31.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		
	8703.23.32.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%		
	8703.23.33.00	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%		
	8703.23.34.00	----- Of a cylinder capacity exceeding 2,500 cc	u	Nil	25%		
		---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :					
	8703.23.35	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc					
	8703.23.35.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		
	8703.23.35.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		
	8703.23.36	----- Of a cylinder capacity exceeding 2,000 cc					
	8703.23.36.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%		
	8703.23.36.20	----- Of a cylinder capacity exceeding 2,500 cc	u	Nil	25%		
		---- Other:					
	8703.23.41	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc					

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.23.41.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		
	8703.23.41.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		
	8703.23.42	----- Of a cylinder capacity exceeding 2,000 cc					
	8703.23.42.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%		
	8703.23.42.20	----- Of a cylinder capacity exceeding 2,500 cc	u	Nil	25%		
		--- Other :					
	8703.23.51.00	---- Ambulances	u	Nil			
	8703.23.52	---- Hearses					
	8703.23.52.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		
	8703.23.52.20	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		
	8703.23.52.30	----- Of a cylinder capacity exceeding 2,500 cc	u	Nil	25%		
	8703.23.53	---- Prison vans					
	8703.23.53.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		
	8703.23.53.20	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		
	8703.23.53.30	----- Of a cylinder capacity exceeding 2,500 cc	u	Nil	25%		
	8703.23.54	---- Motor-homes					
	8703.23.54.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		
	8703.23.54.20	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		
	8703.23.54.30	----- Of a cylinder capacity exceeding 2,500 cc	u	Nil	25%		
		---- Sedan :					
	8703.23.55	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.23.55.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		
	8703.23.55.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		
	8703.23.56.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%		
	8703.23.57.00	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%		
	8703.23.58.00	----- Of a cylinder capacity exceeding 2,500 cc	u	Nil	25%		
		---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :					

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.23.61	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.23.61.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		
	8703.23.61.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		
	8703.23.62.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%		
	8703.23.63.00	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%		
	8703.23.64.00	----- Of a cylinder capacity exceeding 2,500 cc	u	Nil	25%		
		---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :					
	8703.23.65	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.23.65.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		
	8703.23.65.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		
	8703.23.66.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%		
	8703.23.67.00	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%		
	8703.23.68.00	----- Of a cylinder capacity exceeding 2,500 cc	u	Nil	25%		
		---- Other :					
	8703.23.71	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.23.71.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		
	8703.23.71.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		
	8703.23.72.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%		
	8703.23.73.00	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%		
	8703.23.74.00	----- Of a cylinder capacity exceeding 2,500 cc	u	Nil	25%		
	8703.24	-- Of a cylinder capacity exceeding 3,000 cc:					
		---- Completely Knocked Down :					
	8703.24.11.00	---- Ambulances	u	Nil			
	8703.24.12	---- Hearses					
	8703.24.12.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.24.12.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		
	8703.24.13	---- Prison vans					
	8703.24.13.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		
	8703.24.13.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		
	8703.24.14	---- Motor-homes					
	8703.24.14.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		
	8703.24.14.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		
	8703.24.15	---- Sedan					
	8703.24.15.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		
	8703.24.15.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		
		---- Other motor cars (including station wagons and sports cars, but not including vans) :					
	8703.24.21	----- Of Four-wheel drive					
	8703.24.21.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		
	8703.24.21.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		
	8703.24.29	----- Other					
	8703.24.29.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		
	8703.24.29.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		
	8703.24.30	---- Other					
	8703.24.30.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		
	8703.24.30.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		
		--- Other :					
	8703.24.41.00	---- Ambulances	u	Nil			
	8703.24.42	---- Hearses					
	8703.24.42.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		
	8703.24.42.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		
	8703.24.43	---- Prison vans					
	8703.24.43.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		
	8703.24.43.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		
	8703.24.44	---- Motor-homes					

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.24.44.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		
	8703.24.44.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		
		----- Sedan :					
	8703.24.45	----- Of Four- wheel drive					
	8703.24.45.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		
	8703.24.45.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		
	8703.24.49	----- Other					
	8703.24.49.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		
	8703.24.49.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		
		----- Other motor cars (including station wagons and sports cars, but not including vans) :					
	8703.24.51	----- Of Four-wheel drive					
	8703.24.51.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		
	8703.24.51.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		
	8703.24.59	----- Other					
	8703.24.59.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		
	8703.24.59.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		
		----- Other :					
	8703.24.61	----- Of Four-wheel drive					
	8703.24.61.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		
	8703.24.61.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		
	8703.24.69	----- Other					
	8703.24.69.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		
	8703.24.69.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :					
	8703.31	-- Of a cylinder capacity not exceeding 1,500 cc :					
		---- Completely Knocked Down :					
	8703.31.11.00	---- Go-karts	u	Nil	15%	5%	
	8703.31.12.00	---- All-Terrain Vehicles (ATV)	u	Nil	15%	5%	
	8703.31.13.00	---- Ambulances	u	Nil			
	8703.31.14.00	---- Hearses	u	Nil	15%	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.31.15.00	---- Prison vans	u	Nil	15%	5%	
	8703.31.16.00	---- Motor-homes	u	Nil	15%	5%	
	8703.31.17.00	---- Sedan	u	Nil	15%	5%	
		---- Other motor cars (including station wagons and sports cars, but not including vans) :					
	8703.31.21.00	----- Of four-wheel drive	u	Nil	15%	5%	
	8703.31.29.00	----- Other	u	Nil	15%	5%	
	8703.31.30.00	---- Other	u	Nil	15%	5%	
		---- Other :					
	8703.31.41.00	---- Go-karts	u	Nil	15%	5%	
	8703.31.42.00	---- All-Terrain Vehicles (ATV)	u	Nil	15%	5%	
	8703.31.43.00	---- Ambulances	u	Nil			
	8703.31.44.00	---- Hearses	u	Nil	15%	5%	
	8703.31.45.00	---- Prison vans	u	Nil	15%	5%	
	8703.31.46.00	---- Motor-homes	u	Nil	15%	5%	
	8703.31.47.00	---- Sedan	u	Nil	15%	5%	
		---- Other motor cars (including station wagons and sports cars, but not including vans) :					
	8703.31.51.00	----- Of four-wheel drive	u	Nil	15%	5%	
	8703.31.59.00	----- Other	u	Nil	15%	5%	
	8703.31.90.00	---- Other	u	Nil	15%	5%	
	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :					
		--- Completely Knocked Down :					
	8703.32.11.00	---- Ambulances	u	Nil			
	8703.32.12	---- Hearses					
	8703.32.12.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	
	8703.32.12.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	
	8703.32.13	---- Prison vans					
	8703.32.13.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	
	8703.32.13.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	
	8703.32.14	---- Motor-homes					
	8703.32.14.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	
	8703.32.14.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	
		---- Sedan :					
	8703.32.21	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.32.21.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	
	8703.32.21.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.32.22.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%	5%	
	8703.32.23.00	----- Of a cylinder capacity exceeding 2,000 cc	u	Nil	20%	5%	
		----- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel-drive :					
	8703.32.31	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.32.31.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	
	8703.32.31.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	
	8703.32.32.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%	5%	
	8703.32.33.00	----- Of a cylinder capacity exceeding 2,000 cc	u	Nil	20%	5%	
		----- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :					
	8703.32.34	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.32.34.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	
	8703.32.34.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	
	8703.32.35.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%	5%	
	8703.32.36.00	----- Of a cylinder capacity exceeding 2,000 cc	u	Nil	20%	5%	
		----- Other :					
	8703.32.41	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.32.41.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	
	8703.32.41.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	
	8703.32.42.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%	5%	
	8703.32.43.00	----- Of a cylinder capacity exceeding 2,000 cc	u	Nil	20%	5%	
		----- Other :					
	8703.32.51.00	----- Ambulances	u	Nil			
	8703.32.52	----- Hearses					
	8703.32.52.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	
	8703.32.52.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.32.53	----- Prison vans					
	8703.32.53.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	
	8703.32.53.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	
	8703.32.54	----- Motor-homes					
	8703.32.54.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	
	8703.32.54.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	
		----- Sedan :					
	8703.32.61	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.32.61.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	
	8703.32.61.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	
	8703.32.62.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%	5%	
	8703.32.63.00	----- Of a cylinder capacity exceeding 2,000 cc	u	Nil	20%	5%	
		----- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive :					
	8703.32.71	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.32.71.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	
	8703.32.71.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	
	8703.32.72.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%	5%	
	8703.32.73.00	----- Of a cylinder capacity exceeding 2,000 cc	u	Nil	20%	5%	
		----- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :					
	8703.32.74	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.32.74.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	
	8703.32.74.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	
	8703.32.75.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%	5%	
	8703.32.76.00	----- Of a cylinder capacity exceeding 2,000 cc	u	Nil	20%	5%	
		----- Other :					

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.32.81	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.32.81.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	
	8703.32.81.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	
	8703.32.82.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%	5%	
	8703.32.83.00	----- Of a cylinder capacity exceeding 2,000 cc	u	Nil	20%	5%	
	8703.33	-- Of a cylinder capacity exceeding 2,500 cc :					
		--- Completely Knocked Down :					
	8703.33.11.00	---- Ambulances	u	Nil			
	8703.33.12	---- Hearses					
	8703.33.12.10	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil	25%	5%	
	8703.33.12.20	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	
	8703.33.12.30	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	
	8703.33.13	---- Prison vans					
	8703.33.13.10	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil	25%	5%	
	8703.33.13.20	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	
	8703.33.13.30	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	
	8703.33.14	---- Motor-homes					
	8703.33.14.10	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil	25%	5%	
	8703.33.14.20	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	
	8703.33.14.30	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	
		---- Sedan :					
	8703.33.21.00	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	
	8703.33.22	----- Of a cylinder capacity exceeding 3,000 cc					
	8703.33.22.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%	5%	
	8703.33.22.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	
		---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel-drive :					
	8703.33.31.00	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.33.32	----- Of a cylinder capacity exceeding 3,000 cc					
	8703.33.32.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%	5%	
	8703.33.32.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	
		---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel-drive :					
	8703.33.33.00	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	
	8703.33.34	----- Of a cylinder capacity exceeding 3,000 cc					
	8703.33.34.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%	5%	
	8703.33.34.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	
	8703.33.40	---- Other					
	8703.33.40.10	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil	25%	5%	
	8703.33.40.20	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	
	8703.33.40.30	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	
		--- Other :					
	8703.33.51.00	---- Ambulances	u	Nil			
	8703.33.52	---- Hearses					
	8703.33.52.10	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil	25%	5%	
	8703.33.52.20	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	
	8703.33.52.30	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	
	8703.33.53	---- Prison vans					
	8703.33.53.10	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil	25%	5%	
	8703.33.53.20	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	
	8703.33.53.30	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	
	8703.33.54	---- Motor-homes					
	8703.33.54.10	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil	25%	5%	
	8703.33.54.20	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	
	8703.33.54.30	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	
		---- Sedan :					

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.33.61.00	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	
	8703.33.62	----- Of a cylinder capacity exceeding 3,000 cc					
	8703.33.62.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%	5%	
	8703.33.62.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	
		---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel-drive :					
	8703.33.71.00	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	
	8703.33.72	----- Of a cylinder capacity exceeding 3,000 cc					
	8703.33.72.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%	5%	
	8703.33.72.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	
	8703.33.80	---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel-drive					
	8703.33.80.10	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil	25%	5%	
	8703.33.80.20	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	
	8703.33.80.30	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	
	8703.33.90	---- Other					
	8703.33.90.10	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil	25%	5%	
	8703.33.90.20	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	
	8703.33.90.30	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	
	8703.40	- 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 :					
		-- Completely Knocked Down :					
	8703.40.11	--- Go-karts					
	8703.40.11.10	---- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.40.11.20	---- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.40.11.30	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.40.11.40	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.40.11.50	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
	8703.40.12	--- All-Terrain Vehicles (ATV)					
	8703.40.12.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.40.12.20	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8703.40.12.30	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.40.12.40	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.40.12.50	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
	8703.40.13.00	--- Ambulances	u	Nil			
	8703.40.14	--- Hearses					
	8703.40.14.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.40.14.20	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8703.40.14.30	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.40.14.40	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.40.14.50	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
	8703.40.15	--- Prison vans					
	8703.40.15.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.40.15.20	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8703.40.15.30	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.40.15.40	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.40.15.50	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- Motor-homes :					
	8703.40.16	----- Of a cylinder capacity not exceeding 2,000 cc					
	8703.40.16.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.40.16.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.40.17	----- Of a cylinder capacity exceeding 2,000 cc					

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.40.17.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%		5%
	8703.40.17.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.40.17.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.40.17.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- Sedan :					
	8703.40.18.00	----- Of a cylinder capacity not exceeding 1,500 cc	u	Nil	15%		5%
	8703.40.19	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc					
	8703.40.19.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.40.19.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.40.21	----- Of a cylinder capacity exceeding 2,000 cc					
	8703.40.21.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%		5%
	8703.40.21.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.40.21.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.40.21.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- Other motor cars (including station wagons and sports cars, but not including vans), of four wheel drive :					
	8703.40.22.00	----- Of a cylinder capacity not exceeding 1,500 cc	u	Nil	15%		5%
	8703.40.23	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc					
	8703.40.23.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.40.23.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.40.24	----- Of a cylinder capacity exceeding 2,000 cc					
	8703.40.24.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%		5%
	8703.40.24.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.40.24.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.40.24.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		--- Other motor cars (including station wagons and sports cars, but not including vans), not of four wheel drive :					
	8703.40.25	----- Of a cylinder capacity not exceeding 2,000 cc					
	8703.40.25.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.40.25.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.40.26	----- Of a cylinder capacity exceeding 2,000 cc					
	8703.40.26.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%		5%
	8703.40.26.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.40.26.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.40.26.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- Other :					
	8703.40.27	----- Of a cylinder capacity not exceeding 2,000 cc					
	8703.40.27.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.40.27.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.40.28	----- Of a cylinder capacity exceeding 2,000 cc					
	8703.40.28.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%		5%
	8703.40.28.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.40.28.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.40.28.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		-- Other :					
	8703.40.31	---- Go-karts					
	8703.40.31.10	---- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.40.31.20	---- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8703.40.31.30	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.40.31.40	---- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.40.31.50	---- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		--- All-Terrain Vehicles (ATV):					
	8703.40.32.00	---- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%		5%
	8703.40.33	---- Of a cylinder capacity exceeding 1,000 cc					
	8703.40.33.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.40.33.20	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8703.40.33.30	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.40.33.40	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.40.33.50	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- Ambulances :					
	8703.40.34.00	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil			
	8703.40.35.00	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	u	Nil			
	8703.40.36.00	---- Other	u	Nil			
		--- Hearses :					
	8703.40.41.00	---- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%		5%
	8703.40.42.00	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%		5%
	8703.40.43	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.40.43.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.40.43.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.40.44.00	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%		5%
	8703.40.45.00	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8703.40.46.00	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.40.47	---- Of a cylinder capacity exceeding 3,000 cc					
	8703.40.47.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		5%
	8703.40.47.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- Prison vans :					
	8703.40.51.00	---- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%		5%
	8703.40.52.00	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.40.53	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.40.53.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.40.53.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.40.54	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 3,000 cc					
	8703.40.54.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%		5%
	8703.40.54.20	----- Of a cylinder capacity exceeding 2,500 cc	u	Nil	25%		5%
	8703.40.55	----- Of a cylinder capacity exceeding 3,000 cc					
	8703.40.55.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		5%
	8703.40.55.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- Motor-homes :					
	8703.40.56.00	----- Of a cylinder capacity not exceeding 1,500 cc	u	Nil	15%		5%
	8703.40.57	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc					
	8703.40.57.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.40.57.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.40.58	----- Of a cylinder capacity exceeding 2,000 cc					
	8703.40.58.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%		5%
	8703.40.58.20	----- Of a cylinder capacity exceeding 2,500 but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.40.58.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.40.58.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- Sedan :					
	8703.40.61.00	----- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%		5%
	8703.40.62.00	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%		5%
	8703.40.63	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.40.63.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.40.63.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.40.64.00	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%		5%
	8703.40.65.00	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8703.40.66.00	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.40.67	---- Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive					
	8703.40.67.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		5%
	8703.40.67.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
	8703.40.68	---- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive					
	8703.40.68.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		5%
	8703.40.68.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- Other motor cars (including station wagons and sports cars, but not including vans), of four wheel drive :					
	8703.40.71.00	---- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%		5%
	8703.40.72.00	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%		5%
	8703.40.73	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.40.73.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.40.73.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.40.74.00	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%		5%
	8703.40.75.00	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8703.40.76.00	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.40.77	---- Of a cylinder capacity exceeding 3,000 cc					
	8703.40.77.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		5%
	8703.40.77.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :					
	8703.40.81.00	---- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.40.82.00	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%		5%
	8703.40.83	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.40.83.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.40.83.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.40.84.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%		5%
	8703.40.85.00	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8703.40.86.00	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.40.87	----- Of a cylinder capacity exceeding 3,000 cc					
	8703.40.87.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		5%
	8703.40.87.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- Other :					
	8703.40.91.00	----- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%		5%
	8703.40.92.00	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%		5%
	8703.40.93	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.40.93.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.40.93.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.40.94.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%		5%
	8703.40.95.00	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8703.40.96.00	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.40.97	----- Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive					
	8703.40.97.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		5%
	8703.40.97.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
	8703.40.98	----- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive					
	8703.40.98.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		5%
	8703.40.98.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.50	- 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 :					
		-- Completely Knocked Down :					
	8703.50.11	--- Go-karts					
	8703.50.11.10	---- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.50.11.20	---- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.50.11.30	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.50.11.40	---- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.50.11.50	---- Of a cylinder capacity exceeding 3,500	u	Nil	35%	5%	5%
	8703.50.12	--- All-Terrain Vehicles (ATV)					
	8703.50.12.10	---- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.50.12.20	---- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.50.12.30	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.50.12.40	---- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.50.12.50	---- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
	8703.50.13.00	--- Ambulances	u	Nil			
	8703.50.14	--- Hearses					
	8703.50.14.10	---- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.50.14.20	---- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.50.14.30	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.50.14.40	---- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.50.14.50	---- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
	8703.50.15	--- Prison vans					
	8703.50.15.10	---- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.50.15.20	---- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.50.15.30	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.50.15.40	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.50.15.50	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
	8703.50.16	---- Motor-homes : ----- Of a cylinder capacity not exceeding 2,000 cc					
	8703.50.16.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.50.16.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.50.17	---- Of a cylinder capacity exceeding 2,000 cc					
	8703.50.17.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.50.17.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.50.17.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.50.17.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
	8703.50.18.00	---- Sedan : ----- Of a cylinder capacity not exceeding 1,500 cc	u	Nil	15%	5%	5%
	8703.50.19	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc					
	8703.50.19.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.50.19.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.50.21	---- Of a cylinder capacity exceeding 2,000 cc					
	8703.50.21.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.50.21.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.50.21.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.50.21.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
	8703.50.22.00	---- Other motor cars (including station wagons and sports cars, but not including vans), of four wheel drive : ----- Of a cylinder capacity not exceeding 1,500 cc	u	Nil	15%	5%	5%
	8703.50.23	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc					
	8703.50.23.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.50.23.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.50.24	---- Of a cylinder capacity exceeding 2,000 cc					
	8703.50.24.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.50.24.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.50.24.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.50.24.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		--- Other motor cars (including station wagons and sports cars, but not including vans), not of four wheel drive :					
	8703.50.25	---- Of a cylinder capacity not exceeding 2,000 cc					
	8703.50.25.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.50.25.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.50.26	---- Of a cylinder capacity exceeding 2,000 cc					
	8703.50.26.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.50.26.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.50.26.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.50.26.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		--- Other :					
	8703.50.27	---- Of a cylinder capacity not exceeding 2,000 cc					
	8703.50.27.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.50.27.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.50.28	---- Of a cylinder capacity exceeding 2,000 cc					
	8703.50.28.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.50.28.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.50.28.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.50.28.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		-- Other :					
	8703.50.31	--- Go-karts					
	8703.50.31.10	---- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.50.31.20	---- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.50.31.30	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.50.31.40	---- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.50.31.50	---- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		--- All-Terrain Vehicles (ATV):					
	8703.50.32.00	---- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%	5%	5%
	8703.50.33	---- Of a cylinder capacity exceeding 1,000 cc					
	8703.50.33.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.50.33.20	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.50.33.30	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.50.33.40	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.50.33.50	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		--- Ambulances :					
	8703.50.34.00	---- Of a cylinder capacity not exceeding 1,500 cc	u	Nil			
	8703.50.35.00	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	u	Nil			
	8703.50.36.00	---- Of a cylinder capacity not exceeding 2,500 cc	u	Nil			
		--- Hearses :					
	8703.50.41.00	---- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%	5%	5%
	8703.50.42.00	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%	5%	5%
	8703.50.43	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.50.43.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.50.43.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.50.44.00	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%	5%	5%
	8703.50.45.00	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.50.46.00	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.50.47	----- Of a cylinder capacity exceeding 3,000 cc					
	8703.50.47.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.50.47.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		--- Prison vans :					
	8703.50.51.00	----- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%	5%	5%
	8703.50.52.00	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%	5%	5%
	8703.50.53	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.50.53.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.50.53.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.50.54.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.50.55	----- Of a cylinder capacity exceeding 2,500 cc					
	8703.50.55.10	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.50.55.20	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.50.55.30	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		--- Motor-homes :					
	8703.50.56.00	----- Of a cylinder capacity not exceeding 1,500 cc	u	Nil	15%	5%	5%
	8703.50.57	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc					
	8703.50.57.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.50.57.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.50.58	----- Of a cylinder capacity exceeding 2,000 cc					
	8703.50.58.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.50.58.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.50.58.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.50.58.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		--- Sedan :					

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.50.61.00	----- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%	5%	5%
	8703.50.62.00	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%	5%	5%
	8703.50.63	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.50.63.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.50.63.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.50.64.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%	5%	5%
	8703.50.65.00	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.50.66.00	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.50.67	----- Of a cylinder capacity exceeding 3,000 cc					
	8703.50.67.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.50.67.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		--- Other motor cars (including station wagons and sports cars, but not including vans), of four wheel drive :					
	8703.50.71.00	----- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%	5%	5%
	8703.50.72.00	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%	5%	5%
	8703.50.73	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.50.73.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.50.73.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.50.74.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%	5%	5%
	8703.50.75.00	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.50.76.00	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.50.77	----- Of a cylinder capacity exceeding 3,000 cc					
	8703.50.77.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.50.77.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		--- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :					
	8703.50.81.00	---- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%	5%	5%
	8703.50.82.00	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%	5%	5%
	8703.50.83	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.50.83.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.50.83.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.50.84.00	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%	5%	5%
	8703.50.85.00	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.50.86.00	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.50.87	---- Of a cylinder capacity exceeding 3,000 cc					
	8703.50.87.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.50.87.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		--- Other :					
	8703.50.91.00	---- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%	5%	5%
	8703.50.92.00	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%	5%	5%
	8703.50.93	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.50.93.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.50.93.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.50.94.00	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%	5%	5%
	8703.50.95.00	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.50.96.00	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.50.97	---- Of a cylinder capacity exceeding 3,000 cc					
	8703.50.97.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.50.97.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.60	- 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 :					
		- - Completely Knocked Down :					
	8703.60.11	- - - Go-karts					
	8703.60.11.10	- - - - Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.60.11.20	- - - - Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8703.60.11.30	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.60.11.40	- - - - Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.60.11.50	- - - - Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
	8703.60.12	- - - All-Terrain Vehicles (ATV)					
	8703.60.12.10	- - - - Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.60.12.20	- - - - Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8703.60.12.30	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.60.12.40	- - - - Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.60.12.50	- - - - Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
	8703.60.13.00	- - - Ambulances	u	Nil			
	8703.60.14	- - - Hearses					
	8703.60.14.10	- - - - Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.60.14.20	- - - - Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8703.60.14.30	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.60.14.40	- - - - Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.60.14.50	- - - - Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
	8703.60.15	- - - Prison vans					
	8703.60.15.10	- - - - Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.60.15.20	- - - - Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8703.60.15.30	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.60.15.40	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.60.15.50	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
	8703.60.16	---- Motor-homes : ----- Of a cylinder capacity not exceeding 2,000 cc					
	8703.60.16.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.60.16.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.60.17	---- Of a cylinder capacity exceeding 2,000 cc					
	8703.60.17.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%		5%
	8703.60.17.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.60.17.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.60.17.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
	8703.60.18.00	---- Sedan : ----- Of a cylinder capacity not exceeding 1,500 cc	u	Nil	15%		5%
	8703.60.19	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc					
	8703.60.19.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.60.19.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.60.21	---- Of a cylinder capacity exceeding 2,000 cc					
	8703.60.21.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%		5%
	8703.60.21.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.60.21.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.60.21.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
	8703.60.22.00	---- Other motor cars (including station wagons and sports cars, but not including vans), of four wheel drive : ----- Of a cylinder capacity not exceeding 1,500 cc	u	Nil	15%		5%
	8703.60.23	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc					
	8703.60.23.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.60.23.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.60.24	----- Of a cylinder capacity exceeding 2,000 cc					
	8703.60.24.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%		5%
	8703.60.24.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.60.24.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.60.24.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- Other motor cars (including station wagons and sports cars, but not including vans), not of four wheel drive :					
	8703.60.25	----- Of a cylinder capacity not exceeding 2,000 cc					
	8703.60.25.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.60.25.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.60.26	----- Of a cylinder capacity exceeding 2,000 cc					
	8703.60.26.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%		5%
	8703.60.26.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.60.26.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.60.26.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- Other :					
	8703.60.27	----- Of a cylinder capacity not exceeding 2,000 cc					
	8703.60.27.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.60.27.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.60.28	----- Of a cylinder capacity exceeding 2,000 cc					
	8703.60.28.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%		5%
	8703.60.28.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.60.28.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.60.28.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
		-- Other :					
	8703.60.31	--- Go-karts					
	8703.60.31.10	---- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.60.31.20	---- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8703.60.31.30	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.60.31.40	---- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.60.31.50	---- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- All-Terrain Vehicles (ATV) :					
	8703.60.32.00	---- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%		5%
	8703.60.33	---- Of a cylinder capacity exceeding 1,000 cc					
	8703.60.33.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.60.33.20	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8703.60.33.30	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.60.33.40	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%
	8703.60.33.50	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- Ambulances :					
	8703.60.34.00	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil			
	8703.60.35.00	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	u	Nil			
	8703.60.36.00	---- Other	u	Nil			
		--- Hearses :					
	8703.60.41.00	---- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%		5%
	8703.60.42.00	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%		5%
	8703.60.43	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.60.43.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.60.43.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.60.44.00	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%		5%
	8703.60.45.00	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.60.46.00	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.60.47	----- Of a cylinder capacity exceeding 3,000 cc					
	8703.60.47.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		5%
	8703.60.47.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- Prison vans :					
	8703.60.51.00	----- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%		5%
	8703.60.52.00	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%		5%
	8703.60.53	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.60.53.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.60.53.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.60.54	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 3,000 cc					
	8703.60.54.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%		5%
	8703.60.54.20	----- Of a cylinder capacity exceeding 2,500c	u	Nil	25%		5%
	8703.60.55	----- Of a cylinder capacity exceeding 3,000 cc					
	8703.60.55.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		5%
	8703.60.55.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- Motor-homes :					
	8703.60.56.00	----- Of a cylinder capacity not exceeding 1,500 cc	u	Nil	15%		5%
	8703.60.57	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc					
	8703.60.57.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.60.57.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.60.58	----- Of a cylinder capacity exceeding 2,000 cc					
	8703.60.58.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%		5%
	8703.60.58.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.60.58.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.60.58.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- Sedan :					
	8703.60.61.00	---- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%		5%
	8703.60.62.00	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%		5%
	8703.60.63	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.60.63.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.60.63.20	---- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.60.64.00	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%		5%
	8703.60.65.00	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8703.60.66.00	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.60.67	---- Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive					
	8703.60.67.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		5%
	8703.60.67.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
	8703.60.68	---- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive					
	8703.60.68.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		5%
	8703.60.68.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- Other motor cars (including station wagons and sports cars, but not including vans), of four wheel drive :					
	8703.60.71.00	---- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%		5%
	8703.60.72.00	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%		5%
	8703.60.73	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.60.73.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.60.73.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.60.74.00	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%		5%
	8703.60.75.00	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.60.76.00	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.60.77	----- Of a cylinder capacity exceeding 3,000 cc					
	8703.60.77.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		5%
	8703.60.77.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive :					
	8703.60.81.00	----- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%		5%
	8703.60.82.00	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%		5%
	8703.60.83	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.60.83.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.60.83.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.60.84.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%		5%
	8703.60.85.00	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%		5%
	8703.60.86.00	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.60.87	----- Of a cylinder capacity exceeding 3,000 cc					
	8703.60.87.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		5%
	8703.60.87.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
		--- Other :					
	8703.60.91.00	----- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%		5%
	8703.60.92.00	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%		5%
	8703.60.93	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.60.93.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%		5%
	8703.60.93.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%		5%
	8703.60.94.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%		5%
	8703.60.95.00	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%		5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.60.96.00	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%		5%
	8703.60.97	----- Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive					
	8703.60.97.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		5%
	8703.60.97.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
	8703.60.98	----- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive					
	8703.60.98.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%		5%
	8703.60.98.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%		5%
	8703.70	- 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 : - - Completely Knocked Down :					
	8703.70.11	- - - Go-karts					
	8703.70.11.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.70.11.20	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.70.11.30	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.70.11.40	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.70.11.50	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
	8703.70.12	- - - All-Terrain Vehicles (ATV)					
	8703.70.12.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.70.12.20	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.70.12.30	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.70.12.40	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.70.12.50	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
	8703.70.13.00	- - - Ambulances	u	Nil			
	8703.70.14	- - - Hearses					
	8703.70.14.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.70.14.20	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.70.14.30	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.70.14.40	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.70.14.50	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
	8703.70.15	--- Prison vans					
	8703.70.15.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.70.15.20	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.70.15.30	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.70.15.40	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.70.15.50	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		--- Motor-homes :					
	8703.70.16	----- Of a cylinder capacity not exceeding 2,000 cc					
	8703.70.16.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.70.16.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.70.17	----- Of a cylinder capacity exceeding 2,000 cc					
	8703.70.17.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.70.17.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.70.17.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.70.17.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		--- Sedan :					
	8703.70.18.00	----- Of a cylinder capacity not exceeding 1,500 cc	u	Nil	15%	5%	5%
	8703.70.19	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc					
	8703.70.19.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.70.19.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.70.21	----- Of a cylinder capacity exceeding 2,000 cc					
	8703.70.21.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.70.21.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.70.21.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.70.21.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		--- Other motor cars (including station wagons and sports cars, but not including vans), of four wheel drive :					
	8703.70.22.00	---- Of a cylinder capacity not exceeding 1,500 cc	u	Nil	15%	5%	5%
	8703.70.23	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc					
	8703.70.23.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.70.23.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.70.24	---- Of a cylinder capacity exceeding 2,000 cc					
	8703.70.24.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.70.24.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.70.24.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.70.24.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		--- Other motor cars (including station wagons and sports cars, but not including vans), not of four wheel drive :					
	8703.70.25	---- Of a cylinder capacity not exceeding 2,000 cc					
	8703.70.25.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.70.25.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.70.26	---- Of a cylinder capacity exceeding 2,000 cc					
	8703.70.26.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.70.26.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.70.26.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.70.26.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		--- Other :					
	8703.70.27	---- Of a cylinder capacity not exceeding 2,000 cc					

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.70.27.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.70.27.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.70.28	----- Of a cylinder capacity exceeding 2,000 cc					
	8703.70.28.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.70.28.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.70.28.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.70.28.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		-- Other :					
	8703.70.31	--- Go-karts					
	8703.70.31.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.70.31.20	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.70.31.30	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.70.31.40	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.70.31.50	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		--- All-Terrain Vehicles (ATV):					
	8703.70.32.00	----- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%	5%	5%
	8703.70.33	----- Of a cylinder capacity exceeding 1,000 cc					
	8703.70.33.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.70.33.20	----- Of a cylinder capacity exceeding 1,700 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.70.33.30	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.70.33.40	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.70.33.50	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		--- Ambulances :					
	8703.70.34.00	----- Of a cylinder capacity not exceeding 1,500 cc	u	Nil			
	8703.70.35.00	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	u	Nil			
	8703.70.36.00	----- Of a cylinder capacity exceeding 2,500 cc	u	Nil			
		--- Hearses :					

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.70.41.00	----- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%	5%	5%
	8703.70.42.00	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%	5%	5%
	8703.70.43	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.70.43.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.70.43.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.70.44.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%	5%	5%
	8703.70.45.00	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.70.46.00	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.70.47	----- Of a cylinder capacity exceeding 3,000 cc					
	8703.70.47.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.70.47.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		---- Prison vans :					
	8703.70.51.00	----- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%	5%	5%
	8703.70.52.00	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%	5%	5%
	8703.70.53	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.70.53.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.70.53.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.70.54.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.70.55	----- Of a cylinder capacity exceeding 2,500 cc					
	8703.70.55.10	----- Of a cylinder capacity not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.70.55.20	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.70.55.30	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		---- Motor-homes :					
	8703.70.56.00	----- Of a cylinder capacity not exceeding 1,500 cc	u	Nil	15%	5%	5%
	8703.70.57	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc					

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.70.57.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.70.57.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.70.58	----- Of a cylinder capacity exceeding 2,000 cc					
	8703.70.58.10	----- Of a cylinder capacity not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.70.58.20	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.70.58.30	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.70.58.40	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		---- Sedan :					
	8703.70.61.00	----- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%	5%	5%
	8703.70.62.00	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%	5%	5%
	8703.70.63	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.70.63.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.70.63.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.70.64.00	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%	5%	5%
	8703.70.65.00	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.70.66.00	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.70.67	----- Of a cylinder capacity exceeding 3,000 cc					
	8703.70.67.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.70.67.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		---- Other motor cars (including station wagons and sports cars, but not including vans), of four wheel drive:					
	8703.70.71.00	----- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%	5%	5%
	8703.70.72.00	----- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%	5%	5%
	8703.70.73	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.70.73.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.70.73.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.70.74.00	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%	5%	5%
	8703.70.75.00	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.70.76.00	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.70.77	---- Of a cylinder capacity exceeding 3,000 cc					
	8703.70.77.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.70.77.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		--- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:					
	8703.70.81.00	---- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%	5%	5%
	8703.70.82.00	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%	5%	5%
	8703.70.83	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.70.83.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%
	8703.70.83.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.70.84.00	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%	5%	5%
	8703.70.85.00	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.70.86.00	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.70.87	---- Of a cylinder capacity exceeding 3,000 cc					
	8703.70.87.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.70.87.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
		--- Other :					
	8703.70.91.00	---- Of a cylinder capacity not exceeding 1,000 cc	u	Nil	15%	5%	5%
	8703.70.92.00	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	Nil	15%	5%	5%
	8703.70.93	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc					
	8703.70.93.10	----- Of a cylinder capacity not exceeding 1,700 cc	u	Nil	15%	5%	5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.70.93.20	----- Of a cylinder capacity exceeding 1,700 cc	u	Nil	20%	5%	5%
	8703.70.94.00	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	Nil	20%	5%	5%
	8703.70.95.00	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	Nil	20%	5%	5%
	8703.70.96.00	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	Nil	25%	5%	5%
	8703.70.97	---- Of a cylinder capacity exceeding 3,000 cc					
	8703.70.97.10	----- Of a cylinder capacity not exceeding 3,500 cc	u	Nil	30%	5%	5%
	8703.70.97.20	----- Of a cylinder capacity exceeding 3,500 cc	u	Nil	35%	5%	5%
	8703.80	- Other vehicles, with only electric motor for propulsion :					
		-- Completely Knocked Down :					
	8703.80.11.00	--- Go-karts	u	Nil	20%		
	8703.80.12.00	--- All-Terrain Vehicles (ATV)	u	Nil	20%		
	8703.80.13.00	--- Ambulances	u	Nil			
	8703.80.14.00	--- Hearses	u	Nil	20%		
	8703.80.15.00	--- Prison vans	u	Nil	20%		
	8703.80.16.00	--- Motor-homes	u	Nil	20%		
	8703.80.17.00	--- Sedan	u	Nil	20%		
	8703.80.18.00	--- Other motor cars (including station wagons and sports cars, but not including vans)	u	Nil	20%		
	8703.80.19.00	--- Other	u	Nil	20%		
		-- Other :					
	8703.80.91.00	--- Go-karts	u	Nil	20%		
	8703.80.92.00	--- All-Terrain Vehicles (ATV)	u	Nil	20%		
	8703.80.93.00	--- Ambulances	u	Nil			
	8703.80.94.00	--- Hearses	u	Nil	20%		
	8703.80.95.00	--- Prison vans	u	Nil	20%		
	8703.80.96.00	--- Motor-homes	u	Nil	20%		
	8703.80.97.00	--- Sedan	u	Nil	20%		
	8703.80.98.00	--- Other motor cars (including station wagons and sports cars, but not including vans)	u	Nil	20%		
	8703.80.99.00	--- Other	u	Nil	20%		
	8703.90	- Other :					
		-- Completely Knocked Down :					
	8703.90.11.00	--- Go-karts	u	Nil	20%		
	8703.90.12.00	--- All-Terrain Vehicles (ATV)	u	Nil	20%		
	8703.90.13.00	--- Ambulances	u	Nil			
	8703.90.14.00	--- Hearses	u	Nil	20%		
	8703.90.15.00	--- Prison vans	u	Nil	20%		
	8703.90.16.00	--- Motor-homes	u	Nil	20%		
	8703.90.17.00	--- Sedan	u	Nil	20%		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	Additional Excise Duty	Deduction Excise Duty
	8703.90.18.00	--- Other motor cars (including station wagons and sports cars, but not including vans)	u	Nil	20%		
	8703.90.19.00	--- Other	u	Nil	20%		
		-- Other :					
	8703.90.91.00	--- Go-karts	u	Nil	20%		
	8703.90.92.00	--- All-Terrain Vehicles (ATV)	u	Nil	20%		
	8703.90.93.00	--- Ambulances	u	Nil			
	8703.90.94.00	--- Hearses	u	Nil	20%		
	8703.90.95.00	--- Prison vans	u	Nil	20%		
	8703.90.96.00	--- Motor-homes	u	Nil	20%		
	8703.90.97.00	--- Sedan	u	Nil	20%		
	8703.90.98.00	--- Other motor cars (including station wagons and sports cars, but not including vans)	u	Nil	20%		
	8703.90.99.00	--- Other	u	Nil	20%		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
87.04	8704.10	Motor vehicles for the transport of goods. - Dumpers designed for off-highway use : -- Completely Knocked Down :				
	8704.10.13.00	--- g.v.w. not exceeding 5 t	u	Nil	20%	
	8704.10.14.00	--- g.v.w. exceeding 5 t but not exceeding 10 t	u	Nil	20%	
	8704.10.15.00	--- g.v.w. exceeding 10 t but not exceeding 20 t	u	Nil	20%	
	8704.10.16.00	--- g.v.w. exceeding 20 t but not exceeding 24 t	u	Nil	20%	
	8704.10.17.00	--- g.v.w. exceeding 24 t but not exceeding 45 t	u	Nil	20%	
	8704.10.18.00	--- g.v.w. exceeding 45 t	u	Nil	20%	
		-- Other :				
	8704.10.31.00	--- g.v.w. not exceeding 5 t	u	Nil	20%	
	8704.10.32.00	--- g.v.w. exceeding 5 t but not exceeding 10 t	u	Nil	20%	
	8704.10.33.00	--- g.v.w. exceeding 10 t but not exceeding 20 t	u	Nil	20%	
	8704.10.34.00	--- g.v.w. exceeding 20 t but not exceeding 24 t	u	Nil	20%	
	8704.10.35.00	--- g.v.w. exceeding 24 t but not exceeding 38 t	u	Nil	20%	
	8704.10.36.00	--- g.v.w. exceeding 38 t but not exceeding 45 t	u	Nil	20%	
	8704.10.37.00	--- g.v.w. exceeding 45 t	u	Nil	20%	
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :				
	8704.21	-- g.v.w. not exceeding 5 t : --- Completely Knocked Down :				
	8704.21.11.00	---- Refrigerated lorries (trucks)	u	Nil	20%	
	8704.21.19.00	---- Other --- Other:	u	Nil	20%	
	8704.21.21.00	---- Refrigerated lorries (trucks)	u	Nil	20%	
	8704.21.22.00	---- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil	20%	
	8704.21.23.00	---- Tanker vehicles; bulk-cement lorries (trucks)	u	Nil	20%	
	8704.21.24.00	---- Armoured cargo vehicles for transporting valuables	u	Nil	20%	
	8704.21.25.00	---- Hooklift lorries (trucks)	u	Nil	20%	
	8704.21.29.00	---- Other	u	Nil	20%	
	8704.22	-- g.v.w. exceeding 5 t but not exceeding 20 t : --- g.v.w. not exceeding 6 t : ---- Completely Knocked Down :				
	8704.22.11.00	----- Refrigerated lorries (trucks)	u	Nil	20%	
	8704.22.19.00	----- Other ---- Other :	u	Nil	20%	
	8704.22.21.00	----- Refrigerated lorries (trucks)	u	Nil	20%	
	8704.22.22.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil	20%	
	8704.22.23.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	Nil	20%	
	8704.22.24.00	----- Armoured cargo vehicles for transporting valuables	u	Nil	20%	
	8704.22.25.00	----- Hooklift lorries (trucks)	u	Nil	20%	
	8704.22.29.00	----- Other --- g.v.w. exceeding 6 t but not exceeding 20 t : ---- Completely Knocked Down :	u	Nil	20%	
	8704.22.31.00	----- Refrigerated lorries (trucks)	u	Nil	20%	
	8704.22.39.00	----- Other ---- Other :	u	Nil	20%	
	8704.22.41.00	----- Refrigerated lorries (trucks)	u	Nil	20%	
	8704.22.42.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil	20%	
	8704.22.43.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	Nil	20%	
	8704.22.45.00	----- Hooklift lorries (trucks)	u	Nil	20%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8704.22.46.00	----- Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 6 t but not exceeding 10 t	u	Nil	20%
	8704.22.47.00	----- Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 10t but not exceeding 20 t	u	Nil	20%
		----- Other :			
	8704.22.51.00	----- g.v.w. exceeding 6 t but not exceeding 10 t	u	Nil	20%
	8704.22.59.00	----- Other	u	Nil	20%
	8704.23	-- g.v.w. exceeding 20 t :			
		--- g.v.w. not exceeding 24 t :			
		---- Completely Knocked Down :			
	8704.23.11.00	----- Refrigerated lorries (trucks)	u	Nil	20%
	8704.23.19.00	----- Other	u	Nil	20%
		----- Other :			
	8704.23.21.00	----- Refrigerated lorries (trucks)	u	Nil	20%
	8704.23.22.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil	20%
	8704.23.23.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	Nil	20%
	8704.23.24.00	----- Armoured cargo vehicles for transporting valuables	u	Nil	20%
	8704.23.25.00	----- Hooklift lorries (trucks)	u	Nil	20%
	8704.23.29.00	----- Other	u	Nil	20%
		--- g.v.w. exceeding 24 t but not exceeding 45 t :			
		---- Completely Knocked Down :			
	8704.23.51.00	----- Refrigerated lorries (trucks)	u	Nil	20%
	8704.23.59.00	----- Other	u	Nil	20%
		----- Other :			
	8704.23.61.00	----- Refrigerated lorries (trucks)	u	Nil	20%
	8704.23.62.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil	20%
	8704.23.63.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	Nil	20%
	8704.23.64.00	----- Armoured cargo vehicles for transporting valuables	u	Nil	20%
	8704.23.65.00	----- Hooklift lorries (trucks)	u	Nil	20%
	8704.23.66.00	----- Dumpers	u	Nil	20%
	8704.23.69.00	----- Other	u	Nil	20%
		--- g.v.w. exceeding 45 t :			
		---- Completely Knocked Down :			
	8704.23.71.00	----- Refrigerated lorries (trucks)	u	Nil	20%
	8704.23.79.00	----- Other	u	Nil	20%
		----- Other :			
	8704.23.81.00	----- Refrigerated lorries (trucks)	u	Nil	20%
	8704.23.82.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil	20%
	8704.23.84.00	----- Armoured cargo vehicles for transporting valuables	u	Nil	20%
	8704.23.85.00	----- Hooklift lorries (trucks)	u	Nil	20%
	8704.23.86.00	----- Dumpers	u	Nil	20%
	8704.23.89.00	----- Other	u	Nil	20%
		- Other, with spark-ignition internal combustion piston engine :			
	8704.31	-- g.v.w. not exceeding 5 t :			
		--- Completely Knocked Down :			
	8704.31.11.00	----- Refrigerated lorries (trucks)	u	Nil	20%
	8704.31.19.00	----- Other	u	Nil	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		--- Other :			
	8704.31.21.00	---- Refrigerated lorries (trucks)	u	Nil	20%
	8704.31.22.00	---- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil	20%
	8704.31.23.00	---- Tanker vehicles; bulk-cement lorries (trucks)	u	Nil	20%
	8704.31.24.00	---- Armoured cargo vehicles for transporting valuables	u	Nil	20%
	8704.31.25.00	---- Hooklift lorries (trucks)	u	Nil	20%
	8704.31.29.00	---- Other	u	Nil	20%
	8704.32	-- g.v.w. exceeding 5 t :			
		--- g.v.w. not exceeding 6 t :			
		---- Completely Knocked Down :			
	8704.32.11.00	----- Refrigerated lorries (trucks)	u	Nil	20%
	8704.32.19.00	----- Other	u	Nil	20%
		---- Other :			
	8704.32.21.00	----- Refrigerated lorries (trucks)	u	Nil	20%
	8704.32.22.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil	20%
	8704.32.23.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	Nil	20%
	8704.32.24.00	----- Armoured cargo vehicles for transporting valuables	u	Nil	20%
	8704.32.25.00	----- Hooklift lorries (trucks)	u	Nil	20%
	8704.32.29.00	----- Other	u	Nil	20%
		--- g.v.w. exceeding 6 t but not exceeding 20 t :			
		---- Completely Knocked Down :			
	8704.32.31.00	----- Refrigerated lorries (trucks)	u	Nil	20%
	8704.32.39.00	----- Other	u	Nil	20%
		---- Other :			
	8704.32.41.00	----- Refrigerated lorries (trucks)	u	Nil	20%
	8704.32.42.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil	20%
	8704.32.43.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	Nil	20%
	8704.32.44.00	----- Armoured cargo vehicles for transporting valuables	u	Nil	20%
	8704.32.45.00	----- Hooklift lorries (trucks)	u	Nil	20%
	8704.32.48.00	----- Other, of a g.v.w. exceeding 6 t but not exceeding 10 t	u	Nil	20%
	8704.32.49.00	----- Other	u	Nil	20%
		--- g.v.w. exceeding 20 t but not exceeding 24 t :			
		---- Completely Knocked Down :			
	8704.32.51.00	----- Refrigerated lorries (trucks)	u	Nil	20%
	8704.32.59.00	----- Other	u	Nil	20%
		---- Other :			
	8704.32.61.00	----- Refrigerated lorries (trucks)	u	Nil	20%
	8704.32.62.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil	20%
	8704.32.63.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	Nil	20%
	8704.32.64.00	----- Armoured cargo vehicles for transporting valuables	u	Nil	20%
	8704.32.65.00	----- Hooklift lorries (trucks)	u	Nil	20%
	8704.32.69.00	----- Other	u	Nil	20%
		--- g.v.w. exceeding 24 t but not exceeding 45 t :			
		---- Completely Knocked Down :			
	8704.32.72.00	----- Refrigerated lorries (trucks)	u	Nil	20%
	8704.32.79.00	----- Other	u	Nil	20%
		---- Other :			
	8704.32.81.00	----- Refrigerated lorries (trucks)	u	Nil	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8704.32.82.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil	20%
	8704.32.83.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	Nil	20%
	8704.32.84.00	----- Armoured cargo vehicles for transporting valuables	u	Nil	20%
	8704.32.85.00	----- Hooklift lorries (trucks)	u	Nil	20%
	8704.32.86.00	----- Dumpers	u	Nil	20%
	8704.32.89.00	----- Other	u	Nil	20%
		--- g.v.w. exceeding 45 t :			
		---- Completely Knocked Down :			
	8704.32.91.00	----- Refrigerated lorries (trucks)	u	Nil	20%
	8704.32.92.00	----- Other	u	Nil	20%
		---- Other :			
	8704.32.93.00	----- Refrigerated lorries (trucks)	u	Nil	20%
	8704.32.94.00	----- Refuse/garbage collection vehicles having a refuse compressing device	u	Nil	20%
	8704.32.95.00	----- Tanker vehicles; bulk-cement lorries (trucks)	u	Nil	20%
	8704.32.96.00	----- Armoured cargo vehicles for transporting valuables	u	Nil	20%
	8704.32.97.00	----- Hooklift lorries (trucks)	u	Nil	20%
	8704.32.98.00	----- Dumpers	u	Nil	20%
	8704.32.99.00	----- Other	u	Nil	20%
	8704.90	- Other :			
	8704.90.10.00	-- Completely Knocked Down	u	Nil	20%
		-- Other :			
	8704.90.91.00	--- g.v.w. not exceeding 5 t	u	Nil	20%
	8704.90.92.00	--- g.v.w. exceeding 5 t but not exceeding 10 t	u	Nil	20%
	8704.90.93.00	--- g.v.w. exceeding 10 t but not exceeding 20 t	u	Nil	20%
	8704.90.94.00	--- g.v.w. exceeding 20 t but not exceeding 45 t	u	Nil	20%
	8704.90.95.00	--- g.v.w. exceeding 45 t	u	Nil	20%
87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).			
	8705.10.00.00	- Crane lorries	u	Nil	20%
	8705.20.00.00	- Mobile drilling derricks	u	Nil	20%
	8705.30.00.00	- Fire fighting vehicles	u	Nil	
	8705.40.00.00	- Concrete-mixer lorries	u	Nil	20%
	8705.90	- Other :			
	8705.90.50.00	-- Street cleaning vehicles; cesspool emptiers; mobile clinics; spraying lorries of all kinds	u	Nil	
	8705.90.60.00	-- Mobile explosive production vehicles	u	Nil	20%
	8705.90.90.00	-- Other	u	Nil	20%
87.06		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.			
		- For vehicles of heading 87.01:			
	8706.00.11.00	-- For agricultural tractors of subheading 8701.10.11, 8701.10.91, 8701.91.10, 8701.92.10, 8701.93.10, 8701.94.10 or 8701.95.10	u	Nil	20%
	8706.00.19.00	-- Other	u	Nil	20%
		- For vehicles of heading 87.02 :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8706.00.21.00	-- For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	Nil	20%
	8706.00.22.00	-- Other, for vehicles with g.v.w. not exceeding 24 t	u	Nil	20%
	8706.00.23.00	-- Other, for vehicles with g.v.w. exceeding 24 t	u	Nil	20%
		- For vehicles of heading 87.03 :			
	8706.00.31.00	-- For go-karts and golf cars (including golf buggies) and similar vehicles	u	Nil	20%
	8706.00.32.00	-- For ambulances	u	Nil	20%
	8706.00.33.00	-- For motor cars (including station wagons and sports cars, but not including vans)	u	Nil	20%
	8706.00.39.00	-- Other	u	Nil	20%
		- For vehicles of heading 87.04 :			
	8706.00.41.00	-- For vehicles with g.v.w. not exceeding 24 t	u	Nil	20%
	8706.00.42.00	-- For vehicles with g.v.w. exceeding 24 t	u	Nil	20%
	8706.00.50.00	- For vehicles of heading 87.05	u	Nil	20%
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.			
	8707.10	- For the vehicles of heading 87.03 :			
	8707.10.10.00	-- For go-karts and golf cars (including golf buggies) and similar vehicles	u	Nil	20%
	8707.10.20.00	-- For ambulances	u	Nil	20%
	8707.10.90.00	-- Other	u	Nil	20%
	8707.90	- Other :			
		-- For vehicles of heading 87.01 :			
	8707.90.11.00	--- Driver's cabin for vehicles of subheading 8701.20	u	Nil	20%
	8707.90.19.00	--- Other	u	Nil	20%
		-- For vehicles of heading 87.02 :			
	8707.90.21.00	--- For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	Nil	20%
	8707.90.29.00	--- Other	u	Nil	20%
	8707.90.30.00	-- For vehicles of heading 87.05	u	Nil	20%
	8707.90.40.00	-- Driver's cabin for dumpers designed for off-highway use	u	Nil	20%
	8707.90.90.00	-- Other	u	Nil	20%
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.			
	8708.10	- Bumpers and parts thereof :			
	8708.10.10.00	-- For vehicles of heading 87.01	kg	Nil	5%
	8708.10.90.00	-- Other	kg	Nil	5%
		- Other parts and accessories of bodies (including cabs) :			
	8708.21.00.00	-- Safety seat belts	kg	Nil	
	8708.29	-- Other :			
		--- Components of door trim assemblies :			
	8708.29.11.00	---- For vehicles of heading 87.01	kg	Nil	5%
	8708.29.15.00	---- Door armrests for vehicles of heading 87.03	kg	Nil	5%
	8708.29.16.00	---- Other, for vehicles of heading 87.03	kg	Nil	5%
	8708.29.17.00	---- For vehicles of subheading 8704.10	kg	Nil	5%
	8708.29.18.00	---- For vehicles of heading 87.02 or other vehicles of heading 87.04	kg	Nil	5%
	8708.29.19.00	---- Other	kg	Nil	5%
	8708.29.20.00	--- Parts of safety seat belts	kg	Nil	
		--- Other :			
	8708.29.92.00	---- For vehicles of heading 87.01	kg	Nil	5%
		---- For vehicles of heading 87.03 :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8708.29.93.00	----- Interior trim fittings; mudguards	kg	Nil	5%
	8708.29.94.00	----- Hood rods	kg	Nil	5%
	8708.29.95.00	----- Other	kg	Nil	5%
		---- For vehicles of heading 87.02 or 87.04 :			
	8708.29.96.00	----- Interior trim fittings; mudguards	kg	Nil	5%
	8708.29.97.00	----- Hood rods	kg	Nil	5%
	8708.29.98.00	----- Other	kg	Nil	5%
	8708.29.99.00	---- Other	kg	Nil	5%
	8708.30	- Brakes and servo-brakes; parts thereof :			
	8708.30.10.00	-- For vehicles of heading 87.01	kg	Nil	5%
		-- For vehicles of heading 87.03 :			
	8708.30.21.00	-- Brake drums, brake discs or brake pipes	kg	Nil	5%
	8708.30.29.00	--- Other	kg	Nil	5%
	8708.30.30.00	-- Brake drums, brake discs or brake pipes for vehicles of heading 87.02 or 87.04	kg	Nil	5%
	8708.30.90.00	-- Other	kg	Nil	5%
	8708.40	- Gear boxes and parts thereof :			
		-- Gear boxes, unassembled :			
	8708.40.11.00	--- For vehicles of heading 87.03	kg	Nil	5%
	8708.40.13.00	--- For vehicles of heading 87.04 or 87.05	kg	Nil	5%
	8708.40.14.00	--- For vehicles of heading 87.01	kg	Nil	5%
	8708.40.19.00	--- Other	kg	Nil	5%
		-- Gear boxes, assembled :			
	8708.40.25.00	--- For vehicles of heading 87.01	kg	Nil	5%
	8708.40.26.00	--- For vehicles of heading 87.03	kg	Nil	5%
	8708.40.27.00	--- For vehicles of heading 87.04 or 87.05	kg	Nil	5%
	8708.40.29.00	--- Other	kg	Nil	5%
		-- Parts :			
	8708.40.91.00	--- For vehicles of heading 87.01	kg	Nil	5%
	8708.40.92.00	--- For vehicles of heading 87.03	kg	Nil	5%
	8708.40.99.00	--- Other	kg	Nil	5%
	8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof :			
		-- Unassembled :			
	8708.50.11.00	--- For vehicles of heading 87.03	kg	Nil	5%
	8708.50.13.00	--- For vehicles of heading 87.04 or 87.05	kg	Nil	5%
	8708.50.15.00	--- For vehicles of heading 87.01	kg	Nil	5%
	8708.50.19.00	--- Other	kg	Nil	5%
		-- Assembled :			
	8708.50.25.00	--- For vehicles of heading 87.01	kg	Nil	5%
	8708.50.26.00	--- For vehicles of heading 87.03	kg	Nil	5%
	8708.50.27.00	--- For vehicles of heading 87.04 or 87.05	kg	Nil	5%
	8708.50.29.00	--- Other	kg	Nil	5%
		-- Parts :			
		--- For vehicles of heading 87.01 :			
	8708.50.91.00	---- Crown wheels and pinions	kg	Nil	5%
	8708.50.92.00	---- Other	kg	Nil	5%
		--- For vehicles of heading 87.03 :			
	8708.50.94.00	---- Crown wheels and pinions	kg	Nil	5%
	8708.50.95.00	---- Other	kg	Nil	5%
		--- Other :			
	8708.50.96.00	---- Crown wheels and pinions	kg	Nil	5%
	8708.50.99.00	---- Other	kg	Nil	5%
	8708.70	- Road wheels and parts and accessories thereof :			
		-- Hub-caps :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8708.70.15.00	--- For vehicles of heading 87.01	kg	Nil	5%
	8708.70.16.00	--- For vehicles of heading 87.03	kg	Nil	5%
		--- For vehicles of heading 87.02 or 87.04 :			
	8708.70.17.00	---- For vehicles of subheading 8704.10	kg	Nil	5%
	8708.70.18.00	---- Other	kg	Nil	5%
	8708.70.19.00	--- Other	kg	Nil	5%
		-- Wheels fitted with tyres :			
	8708.70.21.00	--- For vehicles of heading 87.01	kg	Nil	5%
	8708.70.22.00	--- For vehicles of heading 87.03	kg	Nil	5%
	8708.70.23.00	--- For vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)	kg	Nil	5%
	8708.70.29.00	--- Other	kg	Nil	5%
		-- Wheels not fitted with tyres :			
	8708.70.31.00	--- For vehicles of heading 87.01	kg	Nil	5%
	8708.70.32.00	--- For vehicles of heading 87.03	kg	Nil	5%
	8708.70.33.00	--- For dumpers designed for off-highway use with g.v.w. exceeding 45 t	kg	Nil	5%
	8708.70.34.00	--- For vehicles of heading 87.02 or other vehicles of heading 87.04	kg	Nil	5%
	8708.70.39.00	--- Other	kg	Nil	5%
		-- Other :			
	8708.70.95.00	--- For vehicles of heading 87.01	kg	Nil	5%
	8708.70.96.00	--- For vehicles of heading 87.02 or 87.04	kg	Nil	5%
	8708.70.97.00	--- For vehicles of heading 87.03	kg	Nil	5%
	8708.70.99.00	--- Other	kg	Nil	5%
	8708.80	- Suspension systems and parts thereof (including shock-absorbers) :			
		-- Suspension systems :			
	8708.80.15.00	--- For vehicles of heading 87.01	kg	Nil	5%
	8708.80.16.00	--- For vehicles of heading 87.03	kg	Nil	5%
	8708.80.17.00	--- For vehicles of subheading 8704.10 or heading 87.05	kg	Nil	5%
	8708.80.19.00	--- Other	kg	Nil	5%
		-- Parts :			
	8708.80.91.00	--- For vehicles of heading 87.01	kg	Nil	5%
	8708.80.92.00	--- For vehicles of heading 87.03	kg	Nil	5%
	8708.80.99.00	--- Other	kg	Nil	5%
		- Other parts and accessories :			
	8708.91	-- Radiators and parts thereof :			
		--- Radiators :			
	8708.91.15.00	---- For vehicles of heading 87.01	kg	Nil	5%
	8708.91.16.00	---- For vehicles of heading 87.03	kg	Nil	5%
		---- For vehicles of heading 87.02 or 87.04 :			
	8708.91.17.00	----- For vehicles of subheading 8704.10	kg	Nil	5%
	8708.91.18.00	----- Other	kg	Nil	5%
	8708.91.19.00	---- Other	kg	Nil	5%
		--- Parts :			
	8708.91.91.00	---- For vehicles of heading 87.01	kg	Nil	5%
	8708.91.93.00	---- Drain plugs, for vehicles of heading 87.03	kg	Nil	5%
	8708.91.94.00	---- Drain plugs, for vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)	kg	Nil	5%
	8708.91.95.00	---- Other, for vehicles of heading 87.03	kg	Nil	5%
	8708.91.99.00	---- Other	kg	Nil	5%
	8708.92	-- Silencers (mufflers) and exhaust pipes; parts thereof :			
	8708.92.10.00	--- For vehicles of heading 87.01	kg	Nil	5%
	8708.92.20.00	--- For vehicles of heading 87.03	kg	Nil	5%
		--- For vehicles of subheading 8704.10 :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8708.92.51.00	---- Silencers (mufflers) and exhaust pipes	kg	Nil	5%
	8708.92.52.00	---- Parts	kg	Nil	5%
		--- For vehicles of heading 87.02 or other vehicles of heading 87.04 :			
	8708.92.61.00	---- Silencers (mufflers) and exhaust pipes	kg	Nil	5%
	8708.92.62.00	---- Parts	kg	Nil	5%
	8708.92.90.00	--- Other	kg	Nil	5%
	8708.93	-- Clutches and parts thereof :			
	8708.93.50.00	--- For vehicles of heading 87.01	kg	Nil	5%
	8708.93.60.00	--- For vehicles of heading 87.03	kg	Nil	5%
	8708.93.70.00	--- For vehicles of heading 87.04 or 87.05	kg	Nil	5%
	8708.93.90.00	--- Other	kg	Nil	5%
	8708.94	-- Steering wheels, steering columns and steering boxes; parts thereof :			
		--- Steering wheels with airbag assemblies :			
	8708.94.11.00	---- For vehicles of heading 87.01	kg	Nil	5%
	8708.94.19.00	---- Other	kg	Nil	5%
		--- Other :			
	8708.94.94.00	---- For vehicles of heading 87.01	kg	Nil	5%
	8708.94.95.00	---- For vehicles of heading 87.03	kg	Nil	5%
	8708.94.99.00	---- Other	kg	Nil	5%
	8708.95	-- Safety airbags with inflater system; parts thereof :			
	8708.95.10.00	--- Safety airbags with inflater system	kg	Nil	5%
	8708.95.90.00	--- Parts	kg	Nil	5%
	8708.99	-- Other :			
		--- For vehicles of heading 87.01 :			
	8708.99.11.00	---- Unassembled fuel tanks; engine brackets	kg	Nil	5%
	8708.99.19.00	---- Other	kg	Nil	5%
		--- For vehicles of heading 87.02, 87.03 or 87.04 :			
		---- Fuel tanks and parts thereof :			
	8708.99.21.00	----- Fuel tanks	kg	Nil	5%
	8708.99.24.00	----- Lower half of the fuel tank; fuel caps; filler pipes; filler hose assembly; fuel tank bands	kg	Nil	5%
	8708.99.25.00	----- Other parts	kg	Nil	5%
	8708.99.30.00	---- Accelerator, brake or clutch pedals	kg	Nil	5%
	8708.99.40.00	---- Battery carriers or trays and brackets therefor	kg	Nil	5%
	8708.99.50.00	---- Radiator shrouds	kg	Nil	5%
		---- Chassis frames or parts thereof :			
	8708.99.61.00	----- For vehicles of heading 87.02	kg	Nil	5%
	8708.99.62.00	----- For vehicles of heading 87.03	kg	Nil	5%
	8708.99.63.00	----- For vehicles of heading 87.04	kg	Nil	5%
	8708.99.70.00	---- Engine brackets	kg	Nil	5%
	8708.99.80.00	---- Other	kg	Nil	5%
		--- Other :			
	8708.99.91.00	---- Unassembled fuel tanks; engine brackets	kg	Nil	5%
	8708.99.99.00	---- Other	kg	Nil	5%
87.09		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.			
		- Vehicles :			
	8709.11.00.00	-- Electrical	u	Nil	
	8709.19.00.00	-- Other	u	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8709.90.00.00	- Parts	kg	Nil	
87.10	8710.00.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	u	Nil	
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			
	8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc :			
		- - Completely Knocked Down :			
	8711.10.12.00	- - - Mopeds and motorised bicycles	u	Nil	20%
	8711.10.14.00	- - - Powered kick scooters; "pocket motorcycles"	u	Nil	20%
	8711.10.15.00	- - - Other motorcycles and motor scooters	u	Nil	20%
	8711.10.19.00	- - - Other	u	Nil	20%
		- - Other :			
	8711.10.92.00	- - - Mopeds and motorised bicycles	u	Nil	20%
	8711.10.94.00	- - - Powered kick scooters; "pocket motorcycles"	u	Nil	20%
	8711.10.95.00	- - - Other motorcycles and motor scooters	u	Nil	20%
	8711.10.99.00	- - - Other	u	Nil	20%
	8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :			
		- - Completely Knocked Down :			
	8711.20.11.00	- - - Motocross motorcycles	u	Nil	20%
	8711.20.12.00	- - - Mopeds and motorised bicycles	u	Nil	20%
	8711.20.13.00	- - - "Pocket motorcycles"	u	Nil	20%
		- - - Other motorcycles (with or without side-cars), including motor scooters :			
	8711.20.14.00	- - - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	u	Nil	20%
	8711.20.15.00	- - - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	u	Nil	20%
	8711.20.16.00	- - - - Other	u	Nil	20%
	8711.20.19.00	- - - Other	u	Nil	20%
		- - Other :			
	8711.20.91.00	- - - Motocross motorcycles	u	Nil	20%
	8711.20.92.00	- - - Mopeds and motorised bicycles	u	Nil	20%
	8711.20.93.00	- - - "Pocket motorcycles"	u	Nil	20%
		- - - Other motorcycles (with or without side-cars), including motor scooters :			
	8711.20.94.00	- - - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	u	Nil	20%
	8711.20.95.00	- - - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	u	Nil	20%
	8711.20.96.00	- - - - Other	u	Nil	20%
	8711.20.99.00	- - - Other	u	Nil	20%
	8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :			
		- - Motocross motorcycles :			
	8711.30.11.00	- - - Completely Knocked Down	u	Nil	20%
	8711.30.19.00	- - - Other	u	Nil	20%
	8711.30.30.00	- - Other, Completely Knocked Down	u	Nil	20%
	8711.30.90.00	- - Other	u	Nil	20%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :			
		- - Motocross motorcycles :			
	8711.40.11.00	- - - Completely Knocked Down	u	Nil	20%
	8711.40.19.00	- - - Other	u	Nil	20%
	8711.40.20.00	- - Other, Completely Knocked Down	u	Nil	20%
	8711.40.90.00	- - Other	u	Nil	20%
	8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc :			
	8711.50.20.00	- - Completely Knocked Down	u	Nil	20%
	8711.50.90.00	- - Other	u	Nil	20%
	8711.60	- With electric motor for propulsion :			
		- - Completely Knocked Down :			
	8711.60.11.00	- - - Bicycles	u	Nil	20%
	8711.60.12.00	- - - Kick scooters; self-balancing cycle; "pocket motorcycles"	u	Nil	20%
	8711.60.13.00	- - - Other motorcycles	u	Nil	20%
	8711.60.19.00	- - - Other	u	Nil	20%
		- - Other :			
	8711.60.91.00	- - - Bicycles	u	Nil	20%
	8711.60.92.00	- - - Kick scooters; self-balancing cycle; "pocket motorcycles"	u	Nil	20%
	8711.60.93.00	- - - Other motorcycles	u	Nil	20%
	8711.60.99.00	- - - Other	u	Nil	20%
	8711.90	- Other :			
	8711.90.40.00	- - Side-cars	u	Nil	20%
	8711.90.60.00	- - Other, Completely Knocked Down	u	Nil	20%
	8711.90.90.00	- - Other	u	Nil	20%
87.12		Bicycles and other cycles (including delivery tricycles), not motorised.			
	8712.00.10.00	- Racing bicycles	u	Nil	
	8712.00.20.00	- Bicycles designed to be ridden by children	u	Nil	
	8712.00.30.00	- Other bicycles	u	Nil	
	8712.00.90.00	- Other	u	Nil	
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.			
	8713.10.00.00	- Not mechanically propelled	u	Nil	
	8713.90.00.00	- Other	u	Nil	
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.			
	8714.10	- Of motorcycles (including mopeds) :			
	8714.10.10.00	- - Saddles	kg	Nil	5%
	8714.10.20.00	- - Spokes and nipples	kg	Nil	5%
	8714.10.30.00	- - Frame and forks including telescopic fork, rear suspension and parts thereof	kg	Nil	5%
	8714.10.40.00	- - Gearing, gearbox, clutch and other transmission equipment and parts thereof	kg	Nil	5%
	8714.10.50.00	- - Wheel rims	kg	Nil	5%
	8714.10.60.00	- - Brakes and parts thereof	kg	Nil	5%
	8714.10.70.00	- - Silencers (mufflers) and parts thereof	kg	Nil	5%
	8714.10.90.00	- - Other	kg	Nil	5%
	8714.20	- Of carriages for disabled persons :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	8714.20.11.00	-- Castors wheels : --- Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	kg	Nil	
	8714.20.12.00	--- Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	kg	Nil	
	8714.20.19.00	--- Other	kg	Nil	
	8714.20.90.00	-- Other - Other :	kg	Nil	
	8714.91	-- Frames and forks, and parts thereof :			
	8714.91.10.00	--- For bicycles of subheading 8712.00.20 --- Other :	kg	Nil	
	8714.91.91.00	---- Parts for forks	kg	Nil	
	8714.91.99.00	---- Other	kg	Nil	
	8714.92	-- Wheel rims and spokes :			
	8714.92.10.00	--- For bicycles of subheading 8712.00.20	kg	Nil	
	8714.92.90.00	--- Other	kg	Nil	
	8714.93	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels :			
	8714.93.10.00	--- For bicycles of subheading 8712.00.20	kg	Nil	
	8714.93.90.00	--- Other	kg	Nil	
	8714.94	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof :			
	8714.94.10.00	--- For bicycles of subheading 8712.00.20	kg	Nil	
	8714.94.90.00	--- Other	kg	Nil	
	8714.95	-- Saddles :			
	8714.95.10.00	--- For bicycles of subheading 8712.00.20	kg	Nil	
	8714.95.90.00	--- Other	kg	Nil	
	8714.96	-- Pedals and crank-gear, and parts thereof :			
	8714.96.10.00	--- For bicycles of subheading 8712.00.20	kg	Nil	
	8714.96.90.00	--- Other	kg	Nil	
	8714.99	-- Other : --- For bicycles of subheading 8712.00.20 :			
	8714.99.11.00	---- Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	kg	Nil	
	8714.99.12.00	---- Chain wheels and cranks; other parts --- Other :	kg	Nil	
	8714.99.91.00	---- Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	kg	Nil	
	8714.99.93.00	---- Nipples for spokes	kg	Nil	
	8714.99.94.00	---- Chain wheels and cranks; other parts	kg	Nil	
87.15	8715.00.00.00	Baby carriages and parts thereof.	kg	Nil	
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
	8716.10.00.00	- Trailers and semi-trailers of the caravan type, for housing or camping	u	Nil	20%
	8716.20.00.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		- Other trailers and semi-trailers for the transport of goods :			
	8716.31.00.00	- - Tanker trailers and tanker semi-trailers	u	Nil	20%
	8716.39	- - Other :			
	8716.39.40.00	- - - Agricultural trailers and semi-trailers	u	Nil	
		- - - Other :			
	8716.39.91.00	- - - - Having a carrying capacity (payload) exceeding 200 t	u	Nil	20%
	8716.39.99.00	- - - - Other	u	Nil	20%
	8716.40.00.00	- Other trailers and semi-trailers	u	Nil	20%
	8716.80	- Other vehicles :			
	8716.80.10.00	- - Carts and wagons, sack trucks, hand trolleys and similar hand-propelled vehicles of a kind used in factories or workshops, except wheelbarrows	u	Nil	
	8716.80.20.00	- - Wheelbarrows	u	Nil	
	8716.80.90.00	- - Other	u	Nil	20%
	8716.90	- Parts :			
		- - For trailers and semi-trailers :			
	8716.90.13.00	- - - For goods of subheading 8716.20	kg	Nil	
	8716.90.19.00	- - - Other	kg	Nil	5%
		- - For vehicles of subheading 8716.80.10 or 8716.80.20 :			
	8716.90.21.00	- - - Castor wheels, of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is more than 30 mm	kg	Nil	
	8716.90.22.00	- - - Other castor wheels	kg	Nil	
	8716.90.23.00	- - - Other, for goods of subheading 8716.80.10	kg	Nil	
	8716.90.24.00	- - - Other, for goods of subheading 8716.80.20	kg	Nil	
		- - For other vehicles :			
	8716.90.94.00	- - - Spokes and nipples	kg	Nil	5%
	8716.90.95.00	- - - Castor wheels, of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is more than 30 mm	kg	Nil	5%
	8716.90.96.00	- - - Other castor wheels	kg	Nil	5%
	8716.90.99.00	- - - Other	kg	Nil	5%

Chapter 88
Aircraft, spacecraft, and parts thereof

Subheading Note.

1. For the purposes of subheadings 8802.11 to 8802.40, the expression “unladen weight” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
88.01	8801.00.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	u	Nil	
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.			
		- Helicopters :			
	8802.11.00.00	- - Of an unladen weight not exceeding 2,000 kg	u	Nil	
	8802.12.00.00	- - Of an unladen weight exceeding 2,000 kg	u	Nil	
	8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg :			
	8802.20.10.00	- - Aeroplanes	u	Nil	
	8802.20.90.00	- - Other	u	Nil	
	8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg :			
	8802.30.10.00	- - Aeroplanes	u	Nil	
	8802.30.90.00	- - Other	u	Nil	
	8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg :			
	8802.40.10.00	- - Aeroplanes	u	Nil	
	8802.40.90.00	- - Other	u	Nil	
	8802.60.00.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u	Nil	
88.03		Parts of goods of heading 88.01 or 88.02.			
	8803.10.00.00	- Propellers and rotors and parts thereof	kg	Nil	
	8803.20.00.00	- Under-carriages and parts thereof	kg	Nil	
	8803.30.00.00	- Other parts of aeroplanes or helicopters	kg	Nil	
	8803.90	- Other :			
	8803.90.10.00	- - Of telecommunications satellites	kg	Nil	
	8803.90.90.00	- - Other	kg	Nil	
88.04		Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.			
	8804.00.10.00	- Rotochutes and parts thereof	kg	Nil	
	8804.00.90.00	- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.			
	8805.10.00.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	kg	Nil	
	8805.21.00.00	- Ground flying trainers and parts thereof :			
	8805.29	-- Air combat simulators and parts thereof	kg	Nil	
	8805.29.10.00	-- Other :			
8805.29.10.00	--- Ground flying trainers	kg	Nil		
8805.29.90.00	--- Other	kg	Nil		

Chapter 89
Ships, boats and floating structures

Note.

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.			
	8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds :			
	8901.10.10.00	-- Of a gross tonnage not exceeding 26	u	Nil	
	8901.10.20.00	-- Of a gross tonnage exceeding 26 but not exceeding 500	u	Nil	
	8901.10.60.00	-- Of a gross tonnage exceeding 500 but not exceeding 1,000	u	Nil	
	8901.10.70.00	-- Of a gross tonnage exceeding 1,000 but not exceeding 4,000	u	Nil	
	8901.10.80.00	-- Of a gross tonnage exceeding 4,000 but not exceeding 5,000	u	Nil	
	8901.10.90.00	-- Of a gross tonnage exceeding 5,000	u	Nil	
	8901.20	- Tankers :			
	8901.20.50.00	-- Of a gross tonnage not exceeding 5,000	u	Nil	
	8901.20.70.00	-- Of a gross tonnage exceeding 5,000 but not exceeding 50,000	u	Nil	
	8901.20.80.00	-- Of a gross tonnage exceeding 50,000	u	Nil	
	8901.30	- Refrigerated vessels, other than those of subheading 8901.20 :			
	8901.30.50.00	-- Of a gross tonnage not exceeding 5,000	u	Nil	
	8901.30.70.00	-- Of a gross tonnage exceeding 5,000 but not exceeding 50,000	u	Nil	
	8901.30.80.00	-- Of a gross tonnage exceeding 50,000	u	Nil	
	8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods : -- Not motorised :			
	8901.90.11.00	--- Of a gross tonnage not exceeding 26	u	Nil	
	8901.90.12.00	--- Of a gross tonnage exceeding 26 but not exceeding 500	u	Nil	
	8901.90.14.00	--- Of a gross tonnage exceeding 500	u	Nil	
		-- Motorised :			
	8901.90.31.00	--- Of a gross tonnage not exceeding 26	u	Nil	
	8901.90.32.00	--- Of a gross tonnage exceeding 26 but not exceeding 500	u	Nil	
	8901.90.33.00	--- Of a gross tonnage exceeding 500 but not exceeding 1,000	u	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
89.02	8901.90.34.00	- - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	u	Nil		
	8901.90.35.00	- - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000	u	Nil		
	8901.90.36.00	- - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	u	Nil		
	8901.90.37.00	- - - Of a gross tonnage exceeding 50,000	u	Nil		
		Fishing vessels; factory ships and other vessels for processing or preserving fishery products.				
		- Fishing vessels :				
	8902.00.31.00	- - Of a gross tonnage not exceeding 26	u	Nil		
	8902.00.32.00	- - Of a gross tonnage exceeding 26 but less than 40	u	Nil		
	8902.00.33.00	- - Of a gross tonnage of 40 or more but not exceeding 101	u	Nil		
	8902.00.34.00	- - Of a gross tonnage exceeding 101 but not exceeding 250	u	Nil		
	8902.00.35.00	- - Of a gross tonnage exceeding 250 but not exceeding 1,000	u	Nil		
	8902.00.36.00	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	u	Nil		
	8902.00.37.00	- - Of a gross tonnage exceeding 4,000	u	Nil		
		- Other :				
	8902.00.41.00	- - Of a gross tonnage not exceeding 26	u	Nil		
	8902.00.42.00	- - Of a gross tonnage exceeding 26 but less than 40	u	Nil		
8902.00.43.00	- - Of a gross tonnage of 40 or more but not exceeding 101	u	Nil			
8902.00.44.00	- - Of a gross tonnage exceeding 101 but not exceeding 250	u	Nil			
8902.00.45.00	- - Of a gross tonnage exceeding 250 but not exceeding 1,000	u	Nil			
8902.00.46.00	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	u	Nil			
8902.00.47.00	- - Of a gross tonnage exceeding 4,000	u	Nil			
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.				
	8903.10.00.00	- Inflatable	u	Nil		
		- Other :				
	8903.91.00.00	- - Sailboats, with or without auxiliary motor	u	Nil		
	8903.92.00.00	- - Motorboats, other than outboard motorboats	u	Nil		
8903.99.00.00	- - Other	u	Nil			
89.04		Tugs and pusher craft.				
	8904.00.10.00	- Of a gross tonnage not exceeding 26	u	Nil		
		- Of gross tonnage exceeding 26 :				
	8904.00.31.00	- - Of a power not exceeding 4,000 hp	u	Nil		
8904.00.39.00	- - Other	u	Nil			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
89.05		Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.			
	8905.10.00.00	- Dredgers	u	Nil	
	8905.20.00.00	- Floating or submersible drilling or production platforms	u	Nil	
	8905.90	- Other :			
	8905.90.10.00	- - Floating docks	u	Nil	
	8905.90.90.00	- - Other	u	Nil	
89.06		Other vessels, including warships and lifeboats other than rowing boats.			
	8906.10.00.00	- Warships	u	Nil	
	8906.90	- Other :			
	8906.90.10.00	- - Of a displacement not exceeding 30 t	u	Nil	
	8906.90.20.00	- - Of a displacement exceeding 30 t but not exceeding 300 t	u	Nil	
8906.90.90.00	- - Other	u	Nil		
89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).			
	8907.10.00.00	- Inflatable rafts	u	Nil	
	8907.90	- Other :			
	8907.90.10.00	- - Buoys	u	Nil	
8907.90.90.00	- - Other	u	Nil		
89.08	8908.00.00.00	Vessels and other floating structures for breaking up.	u	Nil	

SECTION XVIII
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION,
MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL
INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

Chapter 90
Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical
instruments and apparatus; parts and accessories thereof

Notes.

1. This Chapter does not cover :
 - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
 - (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
 - (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
 - (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
 - (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
 - (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
 - (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;
 - (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
 - (ij) Searchlights or spotlights of heading 94.05;
 - (k) Articles of Chapter 95;
 - (l) Monopods, bipods, tripods and similar articles, of heading 96.20;
 - (m) Capacity measures, which are to be classified according to their constituent material; or
 - (n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :
 - (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;
 - (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
 - (c) All other parts and accessories are to be classified in heading 90.33.
3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
6. For the purposes of heading 90.21, the expression “orthopaedic appliances” means appliances for :
- Preventing or correcting bodily deformities; or
 - Supporting or holding parts of the body following an illness, operation or injury.
- Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
7. Heading 90.32 applies only to :
- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and
 - (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.			
	9001.10	- Optical fibres, optical fibre bundles and cables :			
	9001.10.10.00	- - For telecommunications and other electrical uses	kg	Nil	5%
	9001.10.90.00	- - Other	kg	Nil	
	9001.20.00.00	- Sheets and plates of polarising material	kg	Nil	
	9001.30.00.00	- Contact lenses	u	Nil	
	9001.40.00.00	- Spectacle lenses of glass	u	Nil	
	9001.50.00.00	- Spectacle lenses of other materials	u	Nil	
	9001.90	- Other :			
	9001.90.10.00	- - For photographic or cinematographic cameras or projectors	kg	Nil	5%
9001.90.90.00	- - Other	kg	Nil		
90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.			
		- Objective lenses :			
	9002.11.00.00	- - For cameras, projectors or photographic enlargers or reducers	kg	Nil	5%
	9002.19.00.00	- - Other	kg	Nil	
	9002.20	- Filters :			
	9002.20.10.00	- - For cinematographic projectors	kg	Nil	5%
9002.20.20.00	- - For cinematographic cameras, photographic cameras and other projectors	kg	Nil	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
90.03	9002.20.90.00	- - Other	kg	Nil		
	9002.90	- Other :				
	9002.90.20.00	- - For cinematographic projectors	kg	Nil	5%	
	9002.90.30.00	- - For cinematographic cameras, photographic cameras and other projectors	kg	Nil	5%	
	9002.90.90.00	- - Other	kg	Nil		
		Frames and mountings for spectacles, goggles or the like, and parts thereof.				
		- Frames and mountings :				
90.04	9003.11.00.00	- - Of plastics	u	Nil		
	9003.19.00.00	- - Of other materials	u	Nil		
	9003.90.00.00	- Parts	kg	Nil		
		Spectacles, goggles and the like, corrective, protective or other.				
	9004.10.00.00	- Sunglasses	u	Nil		
	9004.90	- Other :				
	9004.90.10.00	- - Corrective spectacles	u	Nil		
90.05	9004.90.50.00	- - Protective goggles	u	Nil		
	9004.90.90.00	- - Other	u	Nil		
		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.				
	9005.10.00.00	- Binoculars	u	Nil		
	9005.80	- Other instruments :				
	9005.80.10.00	- - Astronomical instruments, excluding instruments for radio-astronomy	u	Nil		
	9005.80.90.00	- - Other	u	Nil		
90.06	9005.90	- Parts and accessories (including mountings) :				
	9005.90.10.00	- - For astronomical instruments, excluding instruments for radio-astronomy	kg	Nil		
	9005.90.90.00	- - Other	kg	Nil		
		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.				
	9006.30.00.00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	u	Nil	5%	
	9006.40.00.00	- Instant print cameras	u	Nil	5%	
		- Other cameras :				
9006.51.00.00	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	u	Nil	5%		
9006.52.00.00	- - Other, for roll film of a width less than 35 mm	u	Nil	5%		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	9006.53.00.00	- - Other, for roll film of a width of 35 mm	u	Nil	5%
	9006.59	- - Other :			
		- - - Cameras of a kind used for preparing printing plates or cylinders :			
	9006.59.21.00	- - - - Laser photoplotters	u	Nil	
	9006.59.29.00	- - - - Other	u	Nil	
	9006.59.30.00	- - - Laser photoplotters or image setters with a raster image processor	u	Nil	5%
	9006.59.90.00	- - - Other	u	Nil	5%
		- Photographic flashlight apparatus and flashbulbs :			
	9006.61.00.00	- - Discharge lamp (“electronic”) flashlight apparatus	u	Nil	5%
	9006.69.00.00	- - Other	u	Nil	5%
		- Parts and accessories :			
	9006.91	- - For cameras :			
	9006.91.10.00	- - - For laser photoplotters of subheading 9006.59.21	kg	Nil	
	9006.91.30.00	- - - Other, for cameras of subheadings 9006.40 to 9006.53	kg	Nil	5%
	9006.91.90.00	- - - Other	kg	Nil	5%
	9006.99	- - Other :			
	9006.99.10.00	- - - For photographic flashlight apparatus	kg	Nil	5%
	9006.99.90.00	- - - Other	kg	Nil	5%
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.			
	9007.10.00.00	- Cameras	u	Nil	5%
	9007.20	- Projectors :			
	9007.20.10.00	- - For film of less than 16 mm in width	u	Nil	5%
	9007.20.90.00	- - Other	u	Nil	5%
		- Parts and accessories :			
	9007.91.00.00	- - For cameras	kg	Nil	5%
	9007.92.00.00	- - For projectors	kg	Nil	5%
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.			
	9008.50	- Projectors, enlargers and reducers :			
	9008.50.10.00	- - Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	Nil	5%
	9008.50.90.00	- - Other	u	Nil	5%
	9008.90	- Parts and accessories :			
	9008.90.20.00	- - Of photographic (other than cinematographic) enlargers and reducers	kg	Nil	5%
	9008.90.90.00	- - Other	kg	Nil	5%
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	9010.10.00.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	u	Nil	5%
	9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes :			
	9010.50.10.00	- - Apparatus for the projection or drawing of circuit patterns on sensitised substrates for the manufacture of printed circuit boards/printed wiring boards	u	Nil	
	9010.50.20.00	- - Cinematographic editing and titling equipment; negatoscopes for X-ray; contact exposure unit used for the preparation of film in colour separation process; automatic plate maker	u	Nil	
	9010.50.90.00	- - Other	u	Nil	
	9010.60	- Projection screens :			
	9010.60.10.00	- - Of 300 inches or more	u	Nil	5%
	9010.60.90.00	- - Other	u	Nil	5%
	9010.90	- Parts and accessories :			
	9010.90.10.00	- - Of goods of subheading 9010.10 or 9010.60	kg	Nil	5%
	9010.90.30.00	- - Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitised substrates for the manufacture of printed circuit boards/printed wiring boards	kg	Nil	
	9010.90.90.00	- - Other	kg	Nil	5%
90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.			
	9011.10.00.00	- Stereoscopic microscopes	u	Nil	
	9011.20.00.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	u	Nil	
	9011.80.00.00	- Other microscopes	u	Nil	
	9011.90.00.00	- Parts and accessories	kg	Nil	
90.12		Microscopes other than optical microscopes; diffraction apparatus.			
	9012.10.00.00	- Microscopes other than optical microscopes; diffraction apparatus	u	Nil	
	9012.90.00.00	- Parts and accessories	kg	Nil	
90.13		Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.			
	9013.10.00.00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	u	Nil	
	9013.20.00.00	- Lasers, other than laser diodes	u	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	9013.80	- Other devices, appliances and instruments :			
	9013.80.10.00	- - Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	u	Nil	
	9013.80.20.00	- - Liquid crystal devices	u	Nil	
	9013.80.90.00	- - Other	u	Nil	
	9013.90	- Parts and accessories :			
	9013.90.10.00	- - Of goods of subheading 9013.20	kg	Nil	
	9013.90.50.00	- - Of goods of subheading 9013.80.20	kg	Nil	
	9013.90.60.00	- - Of goods of subheading 9013.80.10	kg	Nil	
	9013.90.90.00	- - Other	kg	Nil	
90.14		Direction finding compasses; other navigational instruments and appliances.			
	9014.10.00.00	- Direction finding compasses	u	Nil	
	9014.20.00.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	u	Nil	
	9014.80	- Other instruments and appliances :			
		- - Of a kind used on ships, incorporating or working in conjunction with an automatic data processing machine :			
	9014.80.11.00	- - - Sonar or echo sounder	u	Nil	
	9014.80.19.00	- - - Other	u	Nil	
	9014.80.90.00	- - Other	u	Nil	
	9014.90	- Parts and accessories :			
	9014.90.10.00	- - Of instruments and apparatus, of a kind used on ships, working in conjunction with an automatic data processing machine	kg	Nil	
	9014.90.90.00	- - Other	kg	Nil	
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.			
	9015.10	- Rangefinders :			
	9015.10.10.00	- - Of a kind used in photography or cinematography	u	Nil	2.5%
	9015.10.90.00	- - Other	u	Nil	2.5%
	9015.20.00.00	- Theodolites and tachymeters (tacheometers)	u	Nil	2.5%
	9015.30.00.00	- Levels	u	Nil	2.5%
	9015.40.00.00	- Photogrammetrical surveying instruments and appliances	kg	Nil	2.5%
	9015.80	- Other instruments and appliances :			
	9015.80.10.00	- - Radio-sonde and radio wind apparatus	u	Nil	2.5%
	9015.80.90.00	- - Other	u	Nil	2.5%
	9015.90.00.00	- Parts and accessories	kg	Nil	2.5%
90.16	9016.00.00.00	Balances of a sensitivity of 5 cg or better, with or without weights.	kg	Nil	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
90.17		Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.			
	9017.10	- Drafting tables and machines, whether or not automatic :			
	9017.10.10.00	- - Plotters	u	Nil	
	9017.10.90.00	- - Other	u	Nil	
	9017.20	- Other drawing, marking-out or mathematical calculating instruments :			
	9017.20.10.00	- - Rulers	u	Nil	
	9017.20.30.00	- - Apparatus for the projection or drawing of circuit patterns on sensitised substrates for the manufacture of printed circuit boards/printed wiring boards	u	Nil	
	9017.20.40.00	- - Photoplotters for the manufacture of printed circuit boards/printed wiring boards	u	Nil	
	9017.20.50.00	- - Other plotters	u	Nil	
	9017.20.90.00	- - Other	u	Nil	
	9017.30.00.00	- Micrometers, callipers and gauges	u	Nil	
	9017.80.00.00	- Other instruments	u	Nil	
	9017.90	- Parts and accessories :			
	9017.90.20.00	- - Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitised substrates for the manufacture of printed circuit boards/printed wiring boards	kg	Nil	
	9017.90.30.00	- - Parts and accessories of photoplotters for the manufacture of printed circuit boards/printed wiring boards	kg	Nil	
	9017.90.40.00	- - Parts and accessories, including printed circuit assemblies, of other plotters	kg	Nil	
	9017.90.90.00	- - Other	kg	Nil	
90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.			
		- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters) :			
	9018.11.00.00	- - Electro-cardiographs	u	Nil	2.5%
	9018.12.00.00	- - Ultrasonic scanning apparatus	u	Nil	2.5%
	9018.13.00.00	- - Magnetic resonance imaging apparatus	u	Nil	2.5%
	9018.14.00.00	- - Scintigraphic apparatus	u	Nil	2.5%
	9018.19.00.00	- - Other	u	Nil	2.5%
	9018.20.00.00	- Ultra-violet or infra-red ray apparatus	kg	Nil	2.5%
		- Syringes, needles, catheters, cannulae and the like:			
	9018.31	- - Syringes, with or without needles :			
	9018.31.10.00	- - - Disposable syringes	u	Nil	
9018.31.90.00	- - - Other	u	Nil		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	9018.32.00.00	- - Tubular metal needles and needles for sutures	kg	Nil	
	9018.39	- - Other :			
	9018.39.10.00	- - - Catheters	u	Nil	
	9018.39.90.00	- - - Other	u	Nil	
		- Other instruments and appliances, used in dental sciences :			
	9018.41.00.00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	kg	Nil	2.5%
	9018.49.00.00	- - Other	u	Nil	2.5%
	9018.50.00.00	- Other ophthalmic instruments and appliances	kg	Nil	
	9018.90	- Other instruments and appliances :			
	9018.90.20.00	- - Intravenous administration sets	u	Nil	
	9018.90.30.00	- - Electronic instruments and appliances	u	Nil	2.5%
	9018.90.90.00	- - Other	u	Nil	
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.			
	9019.10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus :			
	9019.10.10.00	- - Electrically operated	kg	Nil	2.5%
	9019.10.90.00	- - Other	kg	Nil	2.5%
	9019.20.00.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	kg	Nil	2.5%
90.20	9020.00.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	kg	Nil	
90.21		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.			
	9021.10.00.00	- Orthopaedic or fracture appliances	kg	Nil	
		- Artificial teeth and dental fittings :			
	9021.21.00.00	- - Artificial teeth	kg	Nil	
	9021.29.00.00	- - Other	kg	Nil	
		- Other artificial parts of the body :			
	9021.31.00.00	- - Artificial joints	kg	Nil	
	9021.39.00.00	- - Other	kg	Nil	
	9021.40.00.00	- Hearing aids, excluding parts and accessories	u	Nil	2.5%
	9021.50.00.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	u	Nil	
	9021.90.00.00	- Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
90.22		Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.				
		- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :				
	9022.12.00.00	- - Computed tomography apparatus	u	Nil	2.5%	
	9022.13.00.00	- - Other, for dental uses	u	Nil	2.5%	
	9022.14.00.00	- - Other, for medical, surgical or veterinary uses	u	Nil	2.5%	
	9022.19	- - For other uses :				
	9022.19.10.00	- - - X-ray apparatus for the physical inspection of solder joints on printed circuit board/printed wiring board assemblies	u	Nil	2.5%	
	9022.19.90.00	- - - Other	u	Nil	2.5%	
		- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :				
	9022.21.00.00	- - For medical, surgical, dental or veterinary uses	u	Nil	2.5%	
	9022.29.00.00	- - For other uses	u	Nil	2.5%	
	9022.30.00.00	- X-ray tubes	u	Nil	2.5%	
	9022.90	- Other, including parts and accessories :				
	9022.90.10.00	- - Parts and accessories of X-ray apparatus for the physical inspection of solder joints on printed circuit assemblies	kg	Nil	2.5%	
	9022.90.90.00	- - Other	kg	Nil	2.5%	
	90.23	9023.00.00.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	kg	Nil	
	90.24		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).			
		- Machines and appliances for testing metals :				
9024.10		- - Electrically operated	u	Nil	2.5%	
9024.10.10.00		- - Not electrically operated	u	Nil	2.5%	
9024.10.20.00		- - Other machines and appliances :				
9024.80		- - Electrically operated	u	Nil	2.5%	
9024.80.10.00		- - Not electrically operated	u	Nil	2.5%	
9024.80.20.00		- - Parts and accessories :				
9024.90		- - For electrically operated machines and appliances	kg	Nil	2.5%	
9024.90.10.00	- - For non-electrically operated machines and appliances	kg	Nil	2.5%		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
90.25		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.			
	9025.11.00.00	- Thermometers and pyrometers, not combined with other instruments :			
	9025.19	- - Liquid-filled, for direct reading	u	Nil	2.5%
		- - Other :			
		- - - Electrically operated :			
	9025.19.11.00	- - - - Temperature gauges for motor vehicles	u	Nil	2.5%
	9025.19.19.00	- - - - Other	u	Nil	2.5%
	9025.19.20.00	- - - Not electrically operated	u	Nil	2.5%
	9025.80	- Other instruments :			
	9025.80.20.00	- - Electrically operated	u	Nil	2.5%
	9025.80.30.00	- - Not electrically operated	u	Nil	2.5%
	9025.90	- Parts and accessories :			
9025.90.10.00	- - For electrically operated instruments	kg	Nil	2.5%	
9025.90.20.00	- - For non-electrically operated instruments	kg	Nil	2.5%	
90.26		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.			
	9026.10	- For measuring or checking the flow or level of liquids :			
	9026.10.10.00	- - Level gauges for motor vehicles, electrically operated	u	Nil	2.5%
	9026.10.20.00	- - Level gauges for motor vehicles, not electrically operated	u	Nil	2.5%
	9026.10.30.00	- - Other, electrically operated	u	Nil	2.5%
	9026.10.40.00	- - Other, not electrically operated	u	Nil	2.5%
	9026.20	- For measuring or checking pressure :			
	9026.20.10.00	- - Pressure gauges for motor vehicles, electrically operated	u	Nil	2.5%
	9026.20.20.00	- - Pressure gauges for motor vehicles, not electrically operated	u	Nil	2.5%
	9026.20.30.00	- - Other, electrically operated	u	Nil	2.5%
	9026.20.40.00	- - Other, not electrically operated	u	Nil	2.5%
	9026.80	- Other instruments or apparatus :			
	9026.80.10.00	- - Electrically operated	u	Nil	2.5%
	9026.80.20.00	- - Not electrically operated	u	Nil	2.5%
	9026.90	- Parts and accessories :			
	9026.90.10.00	- - For electrically operated instruments and apparatus	kg	Nil	2.5%
	9026.90.20.00	- - For non-electrically operated instruments and apparatus	kg	Nil	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
90.27		Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.			
	9027.10	- Gas or smoke analysis apparatus :			
	9027.10.10.00	- - Electrically operated	u	Nil	2.5%
	9027.10.20.00	- - Not electrically operated	u	Nil	2.5%
	9027.20	- Chromatographs and electrophoresis instruments :			
	9027.20.10.00	- - Electrically operated	u	Nil	2.5%
	9027.20.20.00	- - Not electrically operated	u	Nil	2.5%
	9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR) :			
	9027.30.10.00	- - Electrically operated	u	Nil	2.5%
	9027.30.20.00	- - Not electrically operated	u	Nil	2.5%
	9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR) :			
	9027.50.10.00	- - Electrically operated	u	Nil	2.5%
	9027.50.20.00	- - Not electrically operated	u	Nil	2.5%
	9027.80	- Other instruments and apparatus :			
	9027.80.10.00	- - Exposure meters	u	Nil	2.5%
	9027.80.30.00	- - Other, electrically operated	u	Nil	2.5%
	9027.80.40.00	- - Other, not electrically operated	u	Nil	2.5%
	9027.90	- Microtomes; parts and accessories :			
	9027.90.10.00	- - Parts and accessories, including printed circuit assemblies for products of heading 90.27, other than for gas or smoke analysis apparatus or microtomes	kg	Nil	2.5%
		- - Other :			
9027.90.91.00	- - - Electrically operated	kg	Nil	2.5%	
9027.90.99.00	- - - Other	kg	Nil	2.5%	
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.			
	9028.10	- Gas meters :			
	9028.10.10.00	- - Gas meters of a kind mounted on gas containers	u	Nil	2.5%
	9028.10.90.00	- - Other	u	Nil	2.5%
	9028.20	- Liquid meters :			
	9028.20.20.00	- - Water meters	u	Nil	2.5%
	9028.20.90.00	- - Other	u	Nil	2.5%
	9028.30	- Electricity meters :			
	9028.30.10.00	- - Kilowatt-hour meters	u	Nil	2.5%
	9028.30.90.00	- - Other	u	Nil	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
90.29	9028.90	- Parts and accessories :			
	9028.90.10.00	- - Water meter housings or bodies	kg	Nil	2.5%
	9028.90.90.00	- - Other	kg	Nil	2.5%
		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.			
	9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like :			
	9029.10.20.00	- - Taximeters	u	Nil	
	9029.10.90.00	- - Other	u	Nil	
	9029.20	- Speed indicators and tachometers; stroboscopes :			
	9029.20.10.00	- - Speedometers for motor vehicles	u	Nil	
	9029.20.20.00	- - Tachometers for motor vehicles	u	Nil	
	9029.20.90.00	- - Other	u	Nil	
90.30	9029.90	- Parts and accessories :			
	9029.90.10.00	- - Of goods of subheading 9029.10; of stroboscopes of subheading 9029.20	kg	Nil	
	9029.90.20.00	- - Of other goods of subheading 9029.20	kg	Nil	
		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.			
	9030.10.00.00	- Instruments and apparatus for measuring or detecting ionising radiations	u	Nil	2.5%
	9030.20.00.00	- Oscilloscopes and oscillographs	u	Nil	2.5%
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power :			
	9030.31.00.00	- - Multimeters without a recording device	u	Nil	2.5%
	9030.32.00.00	- - Multimeters with a recording device	u	Nil	2.5%
	9030.33	- - Other, without a recording device :			
	9030.33.10.00	- - - Instruments and apparatus for measuring or checking voltage, current, resistance or power on printed circuit boards/printed wiring boards or printed circuit assemblies	u	Nil	2.5%
	9030.33.20.00	- - - Impedance-measuring instruments and apparatus designed to provide visual and/or audible warning of electrostatic discharge conditions that can damage electronic circuits; apparatus for testing electrostatic control equipment and electrostatic grounding devices/fixtures	u	Nil	2.5%
	9030.33.30.00	- - - Ammeters and voltmeters for motor vehicles	u	Nil	2.5%
	9030.33.90.00	- - - Other	u	Nil	2.5%
9030.39.00.00	- - Other, with a recording device	u	Nil	2.5%	
9030.40.00.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	Nil	2.5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	9030.82	- Other instruments and apparatus :			
		- - For measuring or checking semiconductor wafers or devices :			
	9030.82.10.00	- - - Wafer probers	u	Nil	2.5%
	9030.82.90.00	- - - Other	u	Nil	2.5%
	9030.84	- - Other, with a recording device :			
	9030.84.10.00	- - - Instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	u	Nil	2.5%
	9030.84.90.00	- - - Other	u	Nil	2.5%
	9030.89	- - Other :			
	9030.89.10.00	- - - Instruments and apparatus, without a recording device, for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies, other than those covered within subheading 9030.39	u	Nil	2.5%
	9030.89.90.00	- - - Other	u	Nil	2.5%
	9030.90	- Parts and accessories :			
	9030.90.10.00	- - Parts and accessories (including printed circuit assemblies) of goods of subheading 9030.40 or 9030.82	kg	Nil	2.5%
	9030.90.30.00	- - Parts and accessories of optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	kg	Nil	2.5%
	9030.90.40.00	- - Parts and accessories of other instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	kg	Nil	2.5%
	9030.90.90.00	- - Other	kg	Nil	2.5%
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.			
	9031.10	- Machines for balancing mechanical parts :			
	9031.10.10.00	- - Electrically operated	u	Nil	2.5%
	9031.10.20.00	- - Not electrically operated	u	Nil	2.5%
	9031.20	- Test benches :			
	9031.20.10.00	- - Electrically operated	u	Nil	2.5%
	9031.20.20.00	- - Not electrically operated	u	Nil	2.5%
		- Other optical instruments and appliances :			
	9031.41.00.00	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	u	Nil	2.5%
	9031.49	- - Other:			
	9031.49.10.00	- - - Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	u	Nil	
	9031.49.20.00	- - - Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	u	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	9031.49.30.00	- - - Other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	u	Nil	
	9031.49.90.00	- - - Other	u	Nil	
	9031.80	- Other instruments, appliances and machines :			
	9031.80.10.00	- - Cable testers	u	Nil	2.5%
	9031.80.90.00	- - Other	u	Nil	2.5%
	9031.90	- Parts and accessories :			
		- - For electrically operated equipment :			
	9031.90.11.00	- - - Parts and accessories including printed circuit assemblies of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices; parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	kg	Nil	2.5%
	9031.90.12.00	- - - Of optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	kg	Nil	2.5%
	9031.90.13.00	- - - Of other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	kg	Nil	2.5%
	9031.90.19.00	- - - Other	kg	Nil	2.5%
	9031.90.20.00	- - For non-electrically operated equipment	kg	Nil	2.5%
90.32		Automatic regulating or controlling instruments and apparatus.			
	9032.10	- Thermostats :			
	9032.10.10.00	- - Electrically operated	u	Nil	2.5%
	9032.10.20.00	- - Not electrically operated	u	Nil	2.5%
	9032.20	- Manostats :			
	9032.20.10.00	- - Electrically operated	u	Nil	2.5%
	9032.20.20.00	- - Not electrically operated	u	Nil	2.5%
		- Other instruments and apparatus :			
	9032.81.00.00	- - Hydraulic or pneumatic	u	Nil	2.5%
	9032.89	- - Other :			
	9032.89.10.00	- - - Instruments and apparatus incorporating or working in conjunction with an automatic data processing machine, for automatically regulating or controlling the propulsion, ballast or cargo handling systems of ships	u	Nil	2.5%
	9032.89.20.00	- - - Automatic instruments and apparatus for regulating or controlling chemical or electrochemical solutions in the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	u	Nil	2.5%
		- - - Other, electrically operated :			
	9032.89.31.00	- - - - Automatic regulating voltage units (stabilisers)	u	Nil	2.5%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
90.33	9032.89.39.00	- - - - Other	u	Nil	2.5%	
	9032.89.90.00	- - - Other	u	Nil	2.5%	
	9032.90	- Parts and accessories :				
	9032.90.10.00	- - Of goods of subheading 9032.89.10	kg	Nil	2.5%	
	9032.90.20.00	- - Of goods of subheading 9032.89.20	kg	Nil	2.5%	
	9032.90.30.00	- - Of other electrically operated goods	kg	Nil	2.5%	
	9032.90.90.00	- - Other	kg	Nil	2.5%	
		Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.				
	9033.00.10.00	- For electrically operated equipment	kg	Nil	2.5%	
	9033.00.20.00	- For non-electrically operated equipment	kg	Nil	2.5%	

Chapter 91
Clocks and watches and parts thereof

Notes.

1. This Chapter does not cover :
 - (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) Watch chains (heading 71.13 or 71.17, as the case may be);
 - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
 - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
 - (e) Articles of heading 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading 84.82); or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
3. For the purposes of this Chapter, the expression “watch movements” means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
91.01		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.			
	9101.11.00.00	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility : - - With mechanical display only	u	Nil	10%
	9101.19.00.00	- - Other	u	Nil	10%
		- Other wrist-watches, whether or not incorporating a stop-watch facility :			
	9101.21.00.00	- - With automatic winding	u	Nil	10%
	9101.29.00.00	- - Other	u	Nil	10%
		- Other :			
	9101.91.00.00	- - Electrically operated	u	Nil	10%
9101.99.00.00	- - Other	u	Nil	10%	
91.02		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.			
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :			
	9102.11.00.00	- - With mechanical display only	u	Nil	10%
	9102.12.00.00	- - With opto-electronic display only	u	Nil	10%
	9102.19.00.00	- - Other	u	Nil	10%
	- Other wrist-watches, whether or not incorporating a stop-watch facility :				

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	9102.21.00.00	-- With automatic winding	u	Nil	10%
	9102.29.00.00	-- Other	u	Nil	10%
		- Other :			
	9102.91.00.00	-- Electrically operated	u	Nil	10%
	9102.99.00.00	-- Other	u	Nil	10%
91.03		Clocks with watch movements, excluding clocks of heading 91.04.			
	9103.10.00.00	- Electrically operated	u	Nil	10%
	9103.90.00.00	- Other	u	Nil	10%
91.04		Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.			
	9104.00.10.00	- For vehicles	u	Nil	10%
	9104.00.90.00	- Other	u	Nil	10%
91.05		Other clocks.			
		- Alarm clocks :			
	9105.11.00.00	-- Electrically operated	u	Nil	10%
	9105.19.00.00	-- Other	u	Nil	10%
		- Wall clocks :			
	9105.21.00.00	-- Electrically operated	u	Nil	10%
	9105.29.00.00	-- Other	u	Nil	10%
		- Other :			
	9105.91	-- Electrically operated :			
	9105.91.10.00	--- Marine chronometers	u	Nil	10%
	9105.91.90.00	--- Other	u	Nil	10%
	9105.99	-- Other :			
	9105.99.10.00	--- Marine chronometers	u	Nil	10%
	9105.99.90.00	--- Other	u	Nil	10%
91.06		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).			
	9106.10.00.00	- Time-registers; time-recorders	u	Nil	10%
	9106.90	- Other :			
	9106.90.10.00	-- Parking meters	u	Nil	10%
	9106.90.90.00	-- Other	u	Nil	10%
91.07	9107.00.00.00	Time switches with clock or watch movement or with synchronous motor.	u	Nil	10%
91.08		Watch movements, complete and assembled.			
		- Electrically operated :			
	9108.11.00.00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	u	Nil	10%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	9108.12.00.00	- - With opto-electronic display only	u	Nil	10%
	9108.19.00.00	- - Other	u	Nil	10%
	9108.20.00.00	- With automatic winding	u	Nil	10%
	9108.90.00.00	- Other	u	Nil	10%
91.09		Clock movements, complete and assembled.			
	9109.10.00.00	- Electrically operated	u	Nil	10%
	9109.90.00.00	- Other	u	Nil	10%
91.10		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.			
		- Of watches :			
	9110.11.00.00	- - Complete movements, unassembled or partly assembled (movement sets)	u	Nil	10%
	9110.12.00.00	- - Incomplete movements, assembled	kg	Nil	10%
	9110.19.00.00	- - Rough movements	kg	Nil	10%
	9110.90.00.00	- Other	kg	Nil	10%
91.11		Watch cases and parts thereof.			
	9111.10.00.00	- Cases of precious metal or of metal clad with precious metal	u	Nil	10%
	9111.20.00.00	- Cases of base metal, whether or not gold- or silver-plated	u	Nil	10%
	9111.80.00.00	- Other cases	u	Nil	10%
	9111.90.00.00	- Parts	kg	Nil	10%
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.			
	9112.20.00.00	- Cases	u	Nil	10%
	9112.90.00.00	- Parts	kg	Nil	10%
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.			
	9113.10.00.00	- Of precious metal or of metal clad with precious metal	kg	Nil	10%
	9113.20.00.00	- Of base metal, whether or not gold- or silver-plated	kg	Nil	10%
	9113.90.00.00	- Other	kg	Nil	10%
91.14		Other clock or watch parts.			
	9114.10.00.00	- Springs, including hair-springs	kg	Nil	10%
	9114.30.00.00	- Dials	kg	Nil	10%
	9114.40.00.00	- Plates and bridges	kg	Nil	10%
	9114.90.00.00	- Other	kg	Nil	10%

Chapter 92
Musical instruments; parts and accessories of such articles

Notes.

1. This Chapter does not cover :
 - (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
 - (c) Toy instruments or apparatus (heading 95.03);
 - (d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods, tripods and similar articles (heading 96.20); or
 - (e) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.
Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.			
	9201.10.00.00	- Upright pianos	u	10%	
	9201.20.00.00	- Grand pianos	u	10%	
	9201.90.00.00	- Other	u	10%	
92.02		Other string musical instruments (for example, guitars, violins, harps).			
	9202.10.00.00	- Played with a bow	u	10%	
	9202.90.00.00	- Other	u	10%	
92.05		Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.			
	9205.10.00.00	- Brass-wind instruments	u	10%	
	9205.90	- Other :			
	9205.90.10.00	- - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	u	10%	
	9205.90.90.00	- - Other	u	10%	
92.06	9206.00.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	u	10%	
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).			
	9207.10.00.00	- Keyboard instruments, other than accordions	u	10%	
	9207.90.00.00	- Other	u	10%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
92.08		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.			
	9208.10.00.00	- Musical boxes	u	Nil	
	9208.90	- Other :			
	9208.90.10.00	-- Decoy calls, whistles, call horns and other mouth-blown sound signalling instruments	u	Nil	
	9208.90.90.00	-- Other	u	10%	
92.09		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.			
	9209.30.00.00	- Musical instrument strings	kg	10%	
		- Other :			
	9209.91	-- Parts and accessories for pianos :			
	9209.91.10.00	--- Strung backs, keyboards and metal frames for upright pianos	kg	10%	
	9209.91.90.00	--- Other	kg	10%	
	9209.92.00.00	-- Parts and accessories for the musical instruments of heading 92.02	kg	10%	
	9209.94.00.00	-- Parts and accessories for the musical instruments of heading 92.07	kg	10%	
	9209.99.00.00	-- Other	kg	10%	

**SECTION XIX
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

**Chapter 93
Arms and ammunition; parts and accessories thereof**

Notes.

1. This Chapter does not cover :
 - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Armoured fighting vehicles (heading 87.10);
 - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
 - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.			
	9301.10.00.00	- Artillery weapons (for example, guns, howitzers and mortars)	u	Nil	
	9301.20.00.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	Nil	
	9301.90.00.00	- Other	u	Nil	
93.02	9302.00.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	u	Nil	
93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).			
	9303.10.00.00	- Muzzle-loading firearms	u	Nil	
	9303.20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles :			
	9303.20.10.00	- - Hunting shotguns	u	Nil	
	9303.20.90.00	- - Other	u	Nil	
	9303.30	- Other sporting, hunting or target-shooting rifles :			
	9303.30.10.00	- - Hunting rifles	u	Nil	
	9303.30.90.00	- - Other	u	Nil	
	9303.90.00.00	- Other	u	Nil	
93.04		Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
93.05	9304.00.10.00	- Air guns, operating at a pressure of less than 7 kgf/cm ²	u	Nil		
	9304.00.90.00	- Other	u	Nil		
		Parts and accessories of articles of headings 93.01 to 93.04.				
	9305.10.00.00	- Of revolvers or pistols	kg	Nil		
	9305.20.00.00	- Of shotguns or rifles of heading 93.03	kg	Nil		
		- Other:				
	9305.91	-- Of military weapons of heading 93.01 :				
	9305.91.10.00	--- Of leather or of textile material	kg	Nil		
	9305.91.90.00	--- Other	kg	Nil		
	9305.99	-- Other :				
		--- Of goods of subheading 9304.00.90 :				
	9305.99.11.00	---- Of leather or of textile material	kg	Nil		
	9305.99.19.00	---- Other	kg	Nil		
		--- Other :				
9305.99.91.00	---- Of leather or of textile material	kg	Nil			
9305.99.99.00	---- Other	kg	Nil			
93.06		Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.				
		- Shotgun cartridges and parts thereof; air gun pellets :				
	9306.21.00.00	-- Cartridges	kg	Nil		
	9306.29.00.00	-- Other	kg	Nil		
	9306.30	- Other cartridges and parts thereof :				
		-- For revolvers and pistols of heading 93.02 :				
	9306.30.11.00	--- .22 calibre cartridges	kg	Nil		
	9306.30.19.00	--- Other	kg	Nil		
	9306.30.20.00	-- Cartridges for riveting or similar tools or for captive-bolt humane killers; parts thereof	kg	Nil		
	9306.30.30.00	-- For sporting, hunting or target-shooting guns, rifles and carbines, other than shotguns	kg	Nil		
		-- Other :				
	9306.30.91.00	--- .22 calibre cartridges	kg	Nil		
	9306.30.99.00	--- Other	kg	Nil		
	9306.90.00.00	- Other	kg	Nil		
93.07	9307.00.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	kg	Nil		

**SECTION XX
MISCELLANEOUS MANUFACTURED ARTICLES**

Chapter 94

**Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings;
lamps and lighting fittings, not elsewhere specified or included; illuminated signs,
illuminated name-plates and the like; prefabricated buildings**

Notes.

1. This Chapter does not cover :
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
 - (h) Articles of heading 87.14;
 - (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
 - (k) Articles of Chapter 91 (for example, clocks and clock cases);
 - (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05); or
 - (m) Monopods, bipods, tripods and similar articles (heading 96.20).
2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.
The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other :
 - (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
 - (b) Seats and beds.
3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.			
	9401.10.00.00	- Seats of a kind used for aircraft	u	Nil	
	9401.20	- Seats of a kind used for motor vehicles :			
	9401.20.10.00	- - Of a kind used for vehicles of heading 87.02, 87.03 or 87.04	u	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	9401.20.90.00	-- Other	u	5%	
	9401.30.00.00	- Swivel seats with variable height adjustment	u	5%	
	9401.40.00.00	- Seats other than garden seats or camping equipment, convertible into beds	u	5%	
		- Seats of cane, osier, bamboo or similar materials :			
	9401.52.00.00	-- Of bamboo	u	5%	
	9401.53.00.00	-- Of rattan	u	5%	
	9401.59.00.00	-- Other	u	5%	
		- Other seats, with wooden frames :			
	9401.61.00.00	-- Upholstered	u	5%	
	9401.69	-- Other :			
	9401.69.10.00	--- With backrest and/or the seat made of rattan	u	5%	
	9401.69.90.00	--- Other	u	5%	
		- Other seats, with metal frames :			
	9401.71.00.00	-- Upholstered	u	5%	
	9401.79	-- Other :			
	9401.79.10.00	--- With backrest and/or the seat made of rattan	u	5%	
	9401.79.90.00	--- Other	u	5%	
	9401.80.00.00	- Other seats	u	5%	
	9401.90	- Parts :			
	9401.90.10.00	-- Of seats of subheading 9401.10.00	kg	5%	
		-- Of seats of subheading 9401.20 :			
	9401.90.31.00	--- Headrest stiffeners for seats of subheading 9401.20.10	kg	5%	
	9401.90.39.00	--- Other	kg	5%	
	9401.90.40.00	-- Of seats of subheading 9401.30.00	kg	5%	
		-- Other :			
	9401.90.92.00	--- Of plastics	kg	5%	
	9401.90.99.00	--- Other	kg	5%	
94.02		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.			
	9402.10	- Dentists', barbers' or similar chairs and parts thereof :			
	9402.10.10.00	-- Dentists' chairs and parts thereof	kg	5%	
	9402.10.30.00	-- Barbers' or similar chairs and parts thereof	kg	5%	
	9402.90	- Other :			
	9402.90.10.00	-- Furniture specially designed for medical, surgical or veterinary purposes and parts thereof	kg	5%	
	9402.90.20.00	-- Commodes	kg	5%	
	9402.90.90.00	-- Other	kg	5%	
94.03		Other furniture and parts thereof.			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	9403.10.00.00	- Metal furniture of a kind used in offices	kg	5%	
	9403.20	- Other metal furniture :			
	9403.20.10.00	- - Fume cupboards	kg	5%	
	9403.20.90.00	- - Other	kg	5%	
	9403.30.00.00	- Wooden furniture of a kind used in offices	u	5%	
	9403.40.00.00	- Wooden furniture of a kind used in the kitchen	u	5%	
	9403.50.00.00	- Wooden furniture of a kind used in the bedroom	u	5%	
	9403.60	- Other wooden furniture :			
	9403.60.10.00	- - Fume cupboards	u	5%	
	9403.60.90.00	- - Other	u	5%	
	9403.70	- Furniture of plastics :			
	9403.70.10.00	- - Baby walkers	kg	Nil	
	9403.70.20.00	- - Fume cupboards	kg	5%	
	9403.70.90.00	- - Other	kg	5%	
		- Furniture of other materials, including cane, osier, bamboo or similar materials :			
	9403.82.00.00	- - Of bamboo	kg	5%	
	9403.83.00.00	- - Of rattan	kg	5%	
	9403.89	- - Other :			
	9403.89.10.00	- - - Fume cupboards	kg	5%	
	9403.89.90.00	- - - Other	kg	5%	
	9403.90	- Parts :			
	9403.90.10.00	- - Of subheading 9403.70.10	kg	Nil	
	9403.90.90.00	- - Other	kg	5%	
94.04		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.			
	9404.10.00.00	- Mattress supports	kg	5%	
		- Mattresses :			
	9404.21	- - Of cellular rubber or plastics, whether or not covered :			
	9404.21.10.00	- - - Of cellular rubber, whether or not covered	u	5%	
	9404.21.20.00	- - - Of cellular plastics, whether or not covered	u	5%	
	9404.29	- - Of other materials :			
	9404.29.10.00	- - - Spring mattresses	u	5%	
	9404.29.20.00	- - - Other, hyperthermia/hypothermia type	u	5%	
	9404.29.90.00	- - - Other	u	5%	
	9404.30.00.00	- Sleeping bags	u	5%	
	9404.90	- Other :			
	9404.90.10.00	- - Quilts, bedspreads and mattress-protectors	kg	5%	
	9404.90.90.00	- - Other	kg	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
94.05		Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.			
	9405.10	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares :			
	9405.10.20.00	- - Lamps for operating rooms	kg	5%	
		- - Other :			
	9405.10.91.00	- - - Spotlights	kg	5%	
	9405.10.92.00	- - - Fluorescent lamps and lighting fittings	kg	5%	
	9405.10.99.00	- - - Other	kg	5%	
	9405.20	- Electric table, desk, bedside or floor-standing lamps :			
	9405.20.10.00	- - Lamps for operating rooms	kg	5%	
	9405.20.90.00	- - Other	kg	5%	
	9405.30.00.00	- Lighting sets of a kind used for Christmas trees	kg	5%	
	9405.40	- Other electric lamps and lighting fittings :			
	9405.40.20.00	- - Searchlights	kg	5%	
	9405.40.40.00	- - Other spotlights	kg	5%	
	9405.40.50.00	- - Other, of a kind used for lighting public open spaces or thoroughfares	kg	5%	
	9405.40.60.00	- - Other exterior lighting	kg	5%	
	9405.40.70.00	- - Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal	kg	5%	
	9405.40.80.00	- - Pilot lamps with fittings for electro-thermic domestic appliances of heading 85.16	kg	5%	
		- - Other :			
	9405.40.91.00	- - - Fibre-optic headband lamps of a kind designed for medical use	kg	5%	
	9405.40.99.00	- - - Other	kg	5%	
	9405.50	- Non-electrical lamps and lighting fittings :			
		- - Of oil-burning type :			
	9405.50.11.00	- - - Of brass of a kind used for religious rites	kg	Nil	
	9405.50.19.00	- - - Other	kg	Nil	
	9405.50.40.00	- - Hurricane lamps	kg	Nil	
	9405.50.50.00	- - Miners' lamps and quarrymen's lamps	kg	Nil	
	9405.50.90.00	- - Other	kg	Nil	
	9405.60	- Illuminated signs, illuminated name-plates and the like :			
	9405.60.10.00	- - Warning signs, street name signs, road and traffic signs	kg	Nil	
	9405.60.90.00	- - Other	kg	5%	
		- Parts :			
	9405.91	- - Of glass :			
	9405.91.10.00	- - - For lamps for operating rooms	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	9405.91.20.00	- - - For spotlights	kg	Nil	
	9405.91.40.00	- - - Globes or chimneys	kg	Nil	
	9405.91.50.00	- - - For searchlights	kg	Nil	
	9405.91.90.00	- - - Other	kg	Nil	
	9405.92	- - Of plastics :			
	9405.92.10.00	- - - For lamps for operating rooms	kg	Nil	
	9405.92.20.00	- - - For spotlights	kg	Nil	
	9405.92.30.00	- - - For searchlights	kg	Nil	
	9405.92.90.00	- - - Other	kg	Nil	
	9405.99	- - Other :			
	9405.99.10.00	- - - Lampshades of textile material	kg	5%	
	9405.99.20.00	- - - Lampshades of other material	kg	Nil	
	9405.99.30.00	- - - Of lamps of subheading 9405.50.11 or 9405.50.19	kg	Nil	
	9405.99.40.00	- - - For searchlights or spotlights	kg	Nil	
	9405.99.50.00	- - - Other, of ceramic or of metal	kg	Nil	
	9405.99.90.00	- - - Other	kg	Nil	
94.06		Prefabricated buildings.			
	9406.10	- Of wood :			
	9406.10.10.00	- - Greenhouses fitted with mechanical or thermal equipment	kg	Nil	
	9406.10.90.00	- - Other	kg	Nil	
	9406.90	- Other :			
		- - Greenhouses fitted with mechanical or thermal equipment :			
	9406.90.11.00	- - - Of iron or of steel	kg	Nil	
	9406.90.19.00	- - - Other	kg	Nil	
	9406.90.20.00	- - Other, of plastics or of aluminium	kg	Nil	
	9406.90.30.00	- - Other, of iron or of steel	kg	Nil	
	9406.90.40.00	- - Other, of cement, of concrete or of artificial stone	kg	Nil	
	9406.90.90.00	- - Other	kg	Nil	

Chapter 95
Toys, games and sports requisites; parts and accessories thereof

Notes.

1. This Chapter does not cover :
 - (a) Candles (heading 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading 36.04;
 - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
 - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
 - (e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
 - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
 - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (l) Bells, gongs or the like of heading 83.06;
 - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
 - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (o) Children's bicycles (heading 87.12);
 - (p) 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);
 - (v) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
 - (w) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
4. Subject to the provisions of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

Subheading Note.

1. Subheading 9504.50 covers :
 - (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
 - (b) Video game machines having a self-contained video screen, whether or not portable.This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty	
95.03		Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.				
	9503.00.10.00	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages - Dolls :	kg	Nil		
	9503.00.21.00	-- Dolls, whether or not dressed -- Parts and accessories :	kg	Nil		
	9503.00.22.00	--- Garments and garment accessories; footwear and headgear	kg	Nil		
	9503.00.29.00	--- Other	kg	Nil		
	9503.00.30.00	- Electric trains, including tracks, signals and other accessories therefor	kg	Nil		
	9503.00.40.00	- Reduced size ("scale") models and similar recreational models, working or not	kg	Nil		
	9503.00.50.00	- Other construction sets and constructional toys, of materials other than plastics	kg	Nil		
	9503.00.60.00	- Stuffed toys representing animals or non-human creatures	kg	Nil		
	9503.00.70.00	- Puzzles of all kinds - Other :	kg	5%		
	9503.00.91.00	-- Numerical, alphabetical or animal blocks or cut-outs; word builder sets; word making and talking sets; toy printing sets; toy counting frames (abaci); toy sewing machines; toy typewriters	kg	Nil		
	9503.00.92.00	-- Skipping ropes	kg	Nil		
	9503.00.93.00	-- Marbles	kg	Nil		
	9503.00.94.00	-- Other toys, of rubber	kg	Nil		
	9503.00.99.00	-- Other	kg	Nil		
	95.04		Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.			
		9504.20	- Articles and accessories for billiards of all kinds :			
9504.20.20.00		-- Tables for billiards of all kinds	kg	Nil	20%	
9504.20.30.00		-- Billiard chalks	kg	Nil	20%	
9504.20.90.00		-- Other	kg	Nil	20%	
9504.30		- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment :				
9504.30.10.00		-- Pintables or slot machines	u	Nil	20%	
9504.30.20.00		-- Parts of wood, paper or plastics	u	Nil	20%	
9504.30.90.00		-- Other	u	Nil	20%	
9504.40.00.00		- Playing cards	u (jue/park)	Nil	20%	
9504.50		- Video game consoles and machines, other than those of subheading 9504.30 :				
9504.50.10.00	-- Of a kind used with a television receiver	kg	Nil	20%		

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	9504.50.90.00	-- Other	kg	Nil	20%
	9504.90	- Other :			
	9504.90.10.00	-- Bowling requisites of all kinds	u	Nil	
		-- Darts and parts and accessories therefor :			
	9504.90.21.00	--- Of wood, of paper or of plastics	u	Nil	10%
	9504.90.29.00	--- Other	u	Nil	10%
		-- Gambling equipment and paraphernalia :			
	9504.90.32.00	--- Tables designed for use with casino games, of wood or of plastics	u	Nil	20%
	9504.90.33.00	--- Other tables designed for use with casino games	u	Nil	20%
	9504.90.34.00	--- Mahjong tiles, of wood or of paper or of plastics	u	Nil	20%
	9504.90.35.00	--- Other Mahjong tiles	u	Nil	20%
	9504.90.36.00	--- Other, of wood, of paper or of plastics	u	Nil	20%
	9504.90.39.00	--- Other	u	Nil	20%
		-- Other :			
		--- Tables designed for games :			
	9504.90.92.00	---- Of wood or of plastics	u	Nil	20%
	9504.90.93.00	---- Other	u	Nil	20%
		--- Other :			
	9504.90.95.00	---- Of wood, of paper or of plastics	u	Nil	20%
	9504.90.99.00	---- Other	u	Nil	20%
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.			
	9505.10.00.00	- Articles for Christmas festivities	kg	10%	
	9505.90.00.00	- Other	kg	10%	
95.06		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.			
		- Snow-skis and other snow-ski equipment :			
	9506.11.00.00	-- Skis	2u	Nil	
	9506.12.00.00	-- Ski-fastenings (ski-bindings)	kg	Nil	
	9506.19.00.00	-- Other	kg	Nil	
		- Water-skis, surf-boards, sailboards and other water-sport equipment :			
	9506.21.00.00	-- Sailboards	u	Nil	
	9506.29.00.00	-- Other	u	Nil	
		- Golf clubs and other golf equipment :			
	9506.31.00.00	-- Clubs, complete	u	Nil	
	9506.32.00.00	-- Balls	u	Nil	
	9506.39.00.00	-- Other	kg	Nil	
	9506.40	- Articles and equipment for table-tennis :			
	9506.40.10.00	-- Tables	kg	5%	
	9506.40.90.00	-- Other	kg	5%	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
		- Tennis, badminton or similar rackets, whether or not strung :			
	9506.51.00.00	-- Lawn-tennis rackets, whether or not strung	u	Nil	
	9506.59.00.00	-- Other	u	Nil	
		- Balls, other than golf balls and table-tennis balls :			
	9506.61.00.00	-- Lawn-tennis balls	u	Nil	
	9506.62.00.00	-- Inflatable	u	Nil	
	9506.69.00.00	-- Other	u	Nil	
	9506.70.00.00	- Ice skates and roller skates, including skating boots with skates attached	2u	Nil	
		- Other :			
	9506.91.00.00	-- Articles and equipment for general physical exercise, gymnastics or athletics	kg	Nil	
	9506.99	-- Other :			
	9506.99.10.00	--- Bows (including crossbows) and arrows	u	Nil	
	9506.99.20.00	--- Nets, cricket pads and shin guards	u	Nil	
	9506.99.30.00	--- Shuttlecocks	u	Nil	
	9506.99.90.00	--- Other	u	Nil	
95.07		Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.			
	9507.10.00.00	- Fishing rods	u	Nil	
	9507.20.00.00	- Fish-hooks, whether or not snelled	kg	Nil	
	9507.30.00.00	- Fishing reels	u	Nil	
	9507.90.00.00	- Other	u	Nil	
95.08		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.			
	9508.10.00.00	- Travelling circuses and travelling menageries	kg	Nil	
	9508.90.00.00	- Other	kg	Nil	

Chapter 96
Miscellaneous manufactured articles

Notes.

1. This Chapter does not cover :
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (ij) Articles of Chapter 93 (arms and parts thereof);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports requisites); or
 - (m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 96.02 the expression "vegetable or mineral carving material" means :
 - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
96.01		Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).			
	9601.10	- Worked ivory and articles of ivory :			
	9601.10.10.00	- - Cigar or cigarette cases, tobacco jars; ornamental articles	kg	Nil	
	9601.10.90.00	- - Other	kg	Nil	
	9601.90	- Other :			
		- - Worked mother-of-pearl or tortoise-shell and articles of the foregoing :			
	9601.90.11.00	- - - Cigar or cigarette cases, tobacco jars; ornamental articles	kg	Nil	
	9601.90.12.00	- - - Pearl nucleus	kg	Nil	
	9601.90.19.00	- - - Other	kg	Nil	
	9601.90.90.00	- - Other	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
96.02		Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.			
	9602.00.10.00	- Gelatin capsules for pharmaceutical products	kg	Nil	
	9602.00.20.00	- Cigar or cigarette cases, tobacco jars; ornamental articles	kg	Nil	
	9602.00.90.00	- Other	kg	Nil	
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).			
	9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles :			
	9603.10.10.00	- - Brushes	u	Nil	
	9603.10.20.00	- - Brooms	u	Nil	
		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances :			
	9603.21.00.00	- - Tooth brushes, including dental-plate brushes	u	Nil	
	9603.29.00.00	- - Other	u	Nil	
	9603.30.00.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	u	Nil	
	9603.40.00.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	u	Nil	
	9603.50.00.00	- Other brushes constituting parts of machines, appliances or vehicles	u	Nil	
	9603.90	- Other :			
	9603.90.10.00	- - Prepared knots and tufts for broom or brush making	u	Nil	
	9603.90.20.00	- - Hand-operated mechanical floor sweepers, not motorised	u	Nil	
	9603.90.40.00	- - Other brushes	u	Nil	
	9603.90.90.00	- - Other	u	Nil	
96.04		Hand sieves and hand riddles.			
	9604.00.10.00	- Of metal	u	Nil	
	9604.00.90.00	- Other	u	Nil	
96.05	9605.00.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	u	Nil	
96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.			
	9606.10	- Press-fasteners, snap-fasteners and press-studs and parts therefor :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	9606.10.10.00	- - Of plastics	kg	Nil	
	9606.10.90.00	- - Other	kg	Nil	
		- Buttons :			
	9606.21.00.00	- - Of plastics, not covered with textile material	kg	Nil	
	9606.22.00.00	- - Of base metal, not covered with textile material	kg	Nil	
	9606.29.00.00	- - Other	kg	Nil	
	9606.30	- Button moulds and other parts of buttons; button blanks :			
	9606.30.10.00	- - Of plastics	kg	Nil	
	9606.30.90.00	- - Other	kg	Nil	
96.07		Slide fasteners and parts thereof.			
		- Slide fasteners :			
	9607.11.00.00	- - Fitted with chain scoops of base metal	kg	Nil	
	9607.19.00.00	- - Other	kg	Nil	
	9607.20.00.00	- Parts	kg	Nil	
96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.			
	9608.10	- Ball point pens :			
	9608.10.10.00	- - Of plastics	u	Nil	
	9608.10.90.00	- - Other	u	Nil	
	9608.20.00.00	- Felt tipped and other porous-tipped pens and markers	u	Nil	
	9608.30	- Fountain pens, stylograph pens and other pens :			
	9608.30.20.00	- - Fountain pens	u	Nil	
	9608.30.90.00	- - Other	u	Nil	
	9608.40.00.00	- Propelling or sliding pencils	u	Nil	
	9608.50.00.00	- Sets of articles from two or more of the foregoing subheadings	u	Nil	
	9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir :			
	9608.60.10.00	- - Of plastics	u	Nil	
	9608.60.90.00	- - Other	u	Nil	
		- Other :			
	9608.91	- - Pen nibs and nib points :			
	9608.91.10.00	- - - Of gold or gold-plated	u	Nil	
	9608.91.90.00	- - - Other	u	Nil	
	9608.99	- - Other :			
	9608.99.10.00	- - - Duplicating stylos	kg	Nil	
		- - - Other :			
	9608.99.91.00	- - - - Parts of ball point pens, of plastics	kg	Nil	
	9608.99.99.00	- - - - Other	kg	Nil	
96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.			
	9609.10	- Pencils and crayons, with lead encased in a rigid sheath :			

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
	9609.10.10.00	- - Black pencils	kg	Nil	
	9609.10.90.00	- - Other	kg	Nil	
	9609.20.00.00	- Pencil leads, black or coloured	kg	Nil	
	9609.90	- Other :			
	9609.90.10.00	- - Slate pencils for school slates	kg	Nil	
	9609.90.30.00	- - Pencils and crayons other than those of subheading 9609.10	kg	Nil	
		- - Other :			
	9609.90.91.00	- - - Writing or drawing chalks	kg	Nil	
	9609.90.99.00	- - - Other	kg	Nil	
96.10		Slates and boards, with writing or drawing surfaces, whether or not framed.			
	9610.00.10.00	- School slates	kg	Nil	
	9610.00.90.00	- Other	kg	Nil	
96.11	9611.00.00.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	kg	Nil	
96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.			
	9612.10	- Ribbons :			
	9612.10.10.00	- - Of textile fabric	u	Nil	
	9612.10.90.00	- - Other	u	Nil	
	9612.20.00.00	- Ink-pads	u	Nil	
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.			
	9613.10	- Pocket lighters, gas fuelled, non-refillable :			
	9613.10.10.00	- - Of plastics	u	Nil	10%
	9613.10.90.00	- - Other	u	Nil	10%
	9613.20	- Pocket lighters, gas fuelled, refillable :			
	9613.20.10.00	- - Of plastics	u	Nil	10%
	9613.20.90.00	- - Other	u	Nil	10%
	9613.80	- Other lighters :			
	9613.80.10.00	- - Piezo-electric lighters for stoves and ranges	u	Nil	10%
	9613.80.20.00	- - Cigarette lighters or table lighters of plastics	u	Nil	10%
	9613.80.30.00	- - Cigarette lighters or table lighters, other than of plastics	u	Nil	10%
	9613.80.90.00	- - Other	u	Nil	10%
	9613.90	- Parts :			
	9613.90.10.00	- - Refillable cartridges or other receptacles, which constitute parts of mechanical lighters, containing liquid fuel or liquefied gases	kg	Nil	10%
	9613.90.90.00	- - Other	kg	Nil	10%

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
96.14		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.			
	9614.00.10.00	- Roughly shaped blocks of wood or root for the manufacture of pipes	u	Nil	100%
	9614.00.90.00	- Other	u	Nil	100%
96.15		Combs, hair-slides and the like; hair pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.			
		- Combs, hair-slides and the like :			
	9615.11	-- Of hard rubber or plastics :			
	9615.11.20.00	--- Of hard rubber	kg	Nil	
	9615.11.30.00	--- Of plastics	kg	Nil	
	9615.19.00.00	-- Other	kg	Nil	
	9615.90	- Other :			
		-- Decorative hair pins :			
	9615.90.11.00	--- Of aluminium	kg	Nil	10%
	9615.90.12.00	--- Of iron or steel	kg	Nil	10%
	9615.90.13.00	--- Of plastics	kg	Nil	10%
	9615.90.19.00	--- Other	kg	Nil	10%
		-- Parts :			
	9615.90.21.00	--- Of plastics	kg	Nil	10%
	9615.90.22.00	--- Of iron or steel	kg	Nil	10%
	9615.90.23.00	--- Of aluminium	kg	Nil	10%
	9615.90.29.00	--- Other	kg	Nil	10%
		-- Other :			
9615.90.91.00	--- Of aluminium	kg	Nil		
9615.90.92.00	--- Of iron or steel	kg	Nil		
9615.90.93.00	--- Of plastics	kg	Nil		
9615.90.99.00	--- Other	kg	Nil		
96.16		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.			
	9616.10	- Scent sprays and similar toilet sprays, and mounts and heads therefor :			
	9616.10.10.00	-- Scent sprays and similar toilet sprays	kg	Nil	
	9616.10.20.00	-- Mounts and heads	kg	Nil	
	9616.20.00.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg	Nil	
96.17		Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.			
	9617.00.10.00	- Vacuum flask and other vacuum vessels, complete with cases	kg	Nil	
	9617.00.20.00	- Parts thereof, other than glass inners	kg	Nil	
96.18	9618.00.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	kg	Nil	

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
96.19		Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.			
	9619.00.11.00	- Disposable articles : - - With an absorbent core of wadding of textile materials	kg	Nil	
	9619.00.12.00	- - Sanitary towels and tampons of paper, paper pulp, cellulose wadding or webs of cellulose fibres	kg	Nil	
	9619.00.13.00	- - Baby napkins and pads for incontinence, of paper, paper pulp, cellulose wadding or webs of cellulose fibres	kg	Nil	
	9619.00.14.00	- - Other, of paper, paper pulp, cellulose wadding or webs of cellulose fibres	kg	Nil	
	9619.00.19.00	- - Other	kg	Nil	
	9619.00.91.00	- Other : - - Knitted or crocheted	kg	Nil	
	9619.00.99.00	- - Other	kg	Nil	
96.20		Monopods, bipods, tripods and similar articles.			
	9620.00.10.00	- Of plastics	kg	Nil	
	9620.00.20.00	- Of carbon and graphite	kg	Nil	
	9620.00.30.00	- Of iron and steel	kg	Nil	
	9620.00.40.00	- Of aluminium	kg	Nil	
	9620.00.90.00	- Other	kg	Nil	

SECTION XXI
WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97
Works of art, collectors' pieces and antiques

Notes.

1. This Chapter does not cover :
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
2. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4. (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.			
	9701.10.00.00	- Paintings, drawings and pastels	u	Nil	
	9701.90.00.00	- Other	kg	Nil	
97.02	9702.00.00.00	Original engravings, prints and lithographs.	u	Nil	
97.03	9703.00.00.00	Original sculptures and statuary, in any material.	u	Nil	
97.04	9704.00.00.00	Postage or revenue stamps, stamp-postmarks, first day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	kg	Nil	
97.05		Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.			
	9705.00.10.00	- Of historical, archaeological, palaeontological and ethnographic interest	kg	Nil	
	9705.00.90.00	- Other	kg	Nil	
97.06	9706.00.00.00	Antiques of an age exceeding one hundred years.	kg	Nil	

Chapter 98
Postal packages and special transactions not classified according to kind

Heading	HS Code	Description	Unit of Quantity	Rate of Import Duty	Rate of Excise Duty
98.01	9801.00.00.00	Postal packages not classified according to kind	u	Nil	
98.02		Special transactions.			
	9802.10	- Not classified according to kind:			
	9802.10.10.00	- - Used personal or household effect	u	Nil	
	9802.10.20.00	- - Stores and parts imported or exported direct for or from shipping or aircraft company's own stock	u	Nil	
	9802.10.30.00	- - Trade sample	u	Nil	
	9802.10.40.00	- - Mail bags	u	Nil	
	9802.10.90.00	- - Goods returned to the country whence exported	u	Nil	
	9802.90	- Other:			
	9802.90.10.00	- - Coffins containing human corpse	u	Nil	
	9802.90.90.00	- - Urns containing human ashes	u	Nil	
98.03	9803.00	Ship's and aircraft bunkers and stores loaded on board or aboard for own consumption.			
	9803.00.10.00	- Coal for fuel	u	Nil	
	9803.00.20.00	- Fuel oil for ships	u	Nil	
	9803.00.30.00	- Fuel for aircraft	u	Nil	
	9803.00.40.00	- Ship's stores loaded on board for own consumption	u	Nil	
	9803.00.90.00	- Aircraft stores loaded on board for own consumption	u	Nil	