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WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH DUTI KASTAM 2012

CUSTOMS DUTIES ORDER 2012



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AKTA KASTAM 1967

PERINTAH DUTI KASTAM 2012

PADA menjalankan kuasa yang diberikan oleh subseksyen 11(1) Akta Kastam 1967 [Akta 235], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Duti Kastam 2012**.

(2) Perintah ini mula berkuat kuasa pada 31 Oktober 2012.

Duti Kastam

2. (1) Tertakluk kepada subperenggan (3), duti import hendaklah dilevi ke atas, dan dibayar oleh pengimport, berkenaan dengan barang-barang yang disenaraikan dalam ruang (1) dan (2) Jadual Pertama, mengikut kadar penuh yang dinyatakan dalam ruang (4) Jadual tersebut, yang diimport ke Malaysia.

(2) Dalam hal barang-barang yang tertakluk kepada kadar tarif kuota yang dinyatakan dalam ruang (4) Jadual Pertama, duti import hendaklah dilevi mengikut kadar dalam ruang (4) Appendix B, tertakluk kepada kuota yang ditetapkan oleh agensi dalam ruang (5) Appendix B.

(3) Dalam hal barang-barang yang boleh dikenakan duti import yang dimport pada atau dengan mana-mana orang yang memasuki Malaysia atau dalam bagasi orang itu dan dimaksudkan untuk kegunaan bukan komersial (kecuali kenderaan motor, minuman beralkohol, spirit, tembakau dan rokok) duti kastam pada kadar sama rata 30 peratus *ad valorem* hendaklah dilevi ke atas dan dibayar oleh pengimport ke atas barang-barang itu.

(4) Duti eksport hendaklah dilevi ke atas dan dibayar oleh pengeksport berkenaan dengan barang-barang yang disenaraikan dalam ruang (1) dan (2)

Jadual Pertama, mengikut kadar yang dinyatakan dalam ruang (5) dalam Jadual tersebut, yang dieksport dari Malaysia.

Tafsiran kadar yang ditunjuk dalam Jadual Pertama

3. Melainkan jika dinyatakan selainnya, kadar yang dilevi di bawah subperenggan 2(1), 2(2) dan 2(4) Perintah ini hendaklah—

- (a) jika kadar duti yang dilevi itu dinyatakan sebagai peratusan, peratusan bagi nilai barang-barang itu; dan
- (b) jika kadar duti itu dinyatakan sebagai sejumlah wang, jumlah wang yang dinyatakan, dan kadar itu hendaklah dibayar ke atas tiap-tiap satu unit yang dinyatakan dalam ruang (3) Jadual Pertama.

Rukun Tafsiran Jadual Pertama

4. Tafsiran Jadual Pertama kepada Perintah ini hendaklah tertakluk kepada prinsip yang berikut:

Rukun (1)

Tajuk Seksyen, Bab dan Bab-kecil adalah diperuntukkan untuk menyenangkan sebutan sahaja; bagi maksud undang-undang, penjenisan, hendaklah ditentukan mengikut terma kepala dan apa-apa Nota Seksyen atau Nota Bab yang berhubungan dengannya dan, dengan syarat kepala atau Nota itu tidak menghendaki selainnya, mengikut Rukun (2) hingga (7) di bawah ini.

Rukun (2)

- (a) Apa-apa sebutan dalam suatu kepala kepada sesuatu barang hendaklah dikira sebagai termasuk sebutan kepada barang itu yang tidak lengkap atau tidak siap, dengan syarat bahawa, sebagaimana dikemukakan, barang yang tidak lengkap atau tidak siap itu mempunyai sifat perlu bagi barang yang lengkap atau siap itu. Ia hendaklah juga dikira sebagai termasuk sebutan

kepada barang itu yang lengkap atau siap (atau tergolong untuk dijeniskan sebagai lengkap atau siap menurut Rukun ini), yang dikemukakan secara tidak terpasang atau tercurai.

- (b) Apa-apa rujukan dalam suatu kepala kepada sesuatu bahan atau benda hendaklah dikira sebagai termasuk rujukan kepada campuran atau gabungan bahan atau benda itu dengan bahan atau benda lain. Apa-apa rujukan kepada barang-barang yang telah ditentukan bahan atau benda hendaklah dikira sebagai termasuk sebutan kepada barang-barang yang mengandungi kesemuanya atau sebahagiannya daripada bahan atau benda itu. Penjenisan barang-barang yang mengandungi lebih daripada satu bahan atau benda hendaklah mengikut prinsip Rukun (3).

Rukun (3)

Jika, dengan pemakaian Rukun (2)(b) atau bagi apa-apa sebab lain, barang-barang itu adalah *prima facie* dijeniskan di bawah dua kepala atau lebih, penjenisan hendaklah dilaksanakan seperti yang berikut:

- (a) kepala yang memperuntukkan perihalan yang paling khusus hendaklah diutamakan daripada kepala yang memperuntukkan perihalan yang lebih umum. Bagaimanapun, jika dua kepala atau lebih setiap satunya merujuk kepada sebahagian daripada bahan atau benda yang terkandung di dalam barang-barang campuran atau barang-barang komposit atau hanya kepada sebahagian daripada barang-barang dalam satu set bagi jualan runcit, kepala itu adalah dianggap sebagai sama khusus berhubung dengan barang-barang itu, walaupun jika satu daripada kepala itu memberikan perihalan yang lebih lengkap atau tepat mengenai barang-barang itu.
- (b) barang-barang campuran, komposit yang mengandungi bahan yang berlainan atau yang terdiri daripada komponen yang berlainan, dan barang-barang dalam satu set untuk jualan runcit, yang tidak dapat dijeniskan mengikut (3)(a), hendaklah dijeniskan seolah-olah barang-

barang itu terdiri daripada bahan atau komponen yang memberikan sifat perlu bagi barang-barang itu, setakat yang kriteria ini terpakai.

- (c) jika barang-barang tidak boleh dijeniskan mengikut (3)(a) atau 3(b), ia hendaklah dijeniskan di bawah kepala yang terakhir yang terdapat dalam susunan nombor antara kepala yang diberi pertimbangan yang sama.

Rukun (4)

Barang-barang yang tidak boleh dijeniskan mengikut Rukun di atas hendaklah dijeniskan di bawah kepala yang bersesuaian dengan barang-barang yang ianya seakan-akan sejenis.

Rukun (5)

Sebagai tambahan kepada peruntukan yang terdahulu, Rukun yang berikut hendaklah dipakai bagi barang-barang yang disebut dalamnya:

- (a) kotak kamera, kotak alat muzik, kotak senjata api, kotak alat lukisan, kotak rantai leher dan bekas yang serupa, yang dibentuk atau dipasang khusus untuk mengandungi barang tertentu atau barang-barang berpasangan, sesuai untuk kegunaan jangka panjang dan dikemukakan dengan barang-barang yang ianya dimaksudkan, hendaklah dijeniskan dengan barang-barang itu jika dari jenis yang biasanya dijual bersama barang-barang tersebut. Rukun ini, bagaimanapun, tidak terpakai bagi bekas yang memberikan keseluruhan barang itu sifat perlunya; dan
- (b) tertakluk kepada peruntukan Rukun (5)(a) di atas, bahan bungkusan dan bekas bungkusan adalah daripada jenis yang biasanya digunakan untuk membungkus barang-barang itu. Bagaimanapun, peruntukan ini tidak terikat apabila bahan bungkusan atau bekas bungkusan itu jelas sesuai digunakan berulang kali.

Rukun (6)

Bagi maksud undang-undang, penjenisan barang-barang di bawah subkepala sesuatu kepala hendaklah ditentukan mengikut terma subkepala itu dan apa-apa Nota Subkepala yang berkaitan dan, *mutatis mutandis*, kepada Rukun di atas, dengan pemahaman bahawa hanya subkepala di peringkat yang sama boleh dibandingkan. Bagi maksud Rukun ini Nota Seksyen dan Nota Bab yang berkaitan adalah juga terpakai, melainkan jika konteksnya menghendaki makna yang lain.

Rukun (7)

Jika timbul apa-apa persoalan sama ada apa-apa barang yang tertentu termasuk atau tidak termasuk dalam jenis barang-barang yang terdapat dalam Perintah ini, persoalan itu hendaklah diputuskan oleh Ketua Pengarah.

Singkatan dan simbol

5. Singkatan dan simbol yang digunakan dalam Jadual Pertama kepada Perintah ini, hendaklah mempunyai erti yang terdapat bersempena dengannya, sebagaimana yang ditunjuk dalam Senarai Singkatan dan Simbol-Simbol yang terdapat dalam Jadual Kedua Perintah ini.

Pembatalan

6. Perintah Duti Kastam 2007 [*P.U. (A) 441/2007*] dibatalkan.

CUSTOMS ACT 1967

CUSTOMS DUTIES ORDER 2012

IN exercise of the powers conferred by subsection 11(1) of the Customs Act 1967 [Act 235], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Customs Duties Order 2012**.
- (2) This Order comes into operation on 31 October 2012.

Customs duties

2. (1) Subject to subparagraph (3), import duties shall be levied on, and paid by the importer, in respect of goods listed in columns (1) and (2) of the First Schedule, at the full rates specified in column (4) of the said Schedule, imported into the Malaysia.

(2) In the case of those goods subject to tariff rate quota as specified in column (4) of the First Schedule, import duty shall be levied at specified rates in column (4) of the Appendix B, subject to the quota as determined by the agency in column (5) Appendix B.

(3) In the case of those goods liable to import duty imported on or with any person entering Malaysia or in the baggage of such person and is intended for non-commercial use (except motor vehicles, alcoholic beverages, spirits, tobacco and cigarettes) a customs duty at a flat rate of 30 per centum *ad valorem* shall be levied on and paid by the importer on such goods.

(4) Export duties shall be levied on and paid by the exporter in respect of the goods listed in columns (1) and (2) of the First Schedule, at the rates specified in column (5) of the said Schedule, exported from Malaysia.

Interpretation of rates shown in the First Schedule

3. Unless otherwise specified, the rates levied under subparagraph 2(1), 2(2), and 2(4) of this Order shall—

(a) where the rate of duty levied is expressed as a percentage, be that percentage of the value of the goods; and

(b) where the rate of duty is expressed as a sum of money, be the sum specified, and such rate shall be paid upon each unit specified in column (3) of the First Schedule.

Rules for the interpretation of the First Schedule

4. Interpretation of the First Schedule to this Order shall be governed by the following principles:

Rule (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 Rules (2) to (7) below.

Rule (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).

Rule (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.

Rule (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.

Rule (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.

Rule (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 Subheadings 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.

Rule (7)

If any question arises as to whether any particular goods are or not included in a class of goods appearing in this Order, such question shall be decided by the Director General.

Abbreviations and symbols

5. The abbreviations and symbols used in the First Schedule to this Order, shall have the meaning appearing against them as shown in the List of Abbreviations and Symbols in the Second Schedule of this Order.

Revocations

6. The Customs Duties Order 2007 [*P.U. (A) 441/2007*] is revoked.

TABLE OF CONTENTS

General Rules for the interpretation of the Harmonized System.

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Section Notes.

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

SECTION II

VEGETABLE PRODUCTS

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

SECTION III

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

Section Notes.

15. Animal and vegetable fats or 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**

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

SECTION V

MINERAL PRODUCTS

25. Salts; sulphur; earths and stone; plastering materials, lime and cement.
26. Ores, slag and ash.
27. Mineral fuels, mineral oils and products of their distillation; bituminous

substances; mineral waxes.

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Section Notes.

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

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

39. Plastics and articles thereof.
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)**

Section Notes.

- 41. Raw hides and skins (other than furskins) and leather.
- 42. Articles of leather; saddlery and harness; travels goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).
- 43. Furskins and artificial fur; manufactures 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**

- 44. Wood and articles of wood; wood charcoal.
- 45. Cork and articles of cork.
- 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 PAPPERBOARD;
PAPER AND PAPERBOARD AND ARTICLES THEREOF**

- 47. Pulp of wood or of other fibrous cellulosic materials; recovered (waste and scrap) paper or paperboard.
- 48. Paper and paperboard; articles of paper pulp, of paper or of paperboard.
- 49. Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

SECTION XI
TEXTILES AND TEXTILE ARTICLES

Section Notes.

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

- 64. Footwear, gaiters and the like; parts of such articles.
- 65. Headgear and parts thereof.
- 66. Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.

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, ASBESTOS, MICA
OR SIMILAR MATERIALS; CERAMIC PRODUCTS;
GLASS AND GLASSWARE**

Section Notes.

68. Articles of stone, plaster, cement, asbestos, mica or similar materials.
69. Ceramic products.
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**

71. Natural or cultured 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

72. Iron and steel.
73. Articles of iron or steel
74. Copper and articles thereof.
75. Nickel and articles thereof.
76. Aluminium and articles thereof.
77. *(Reserved for possible future use in the Harmonized System)*
78. Lead and articles thereof.
79. Zinc and articles thereof.
80. Tin and articles thereof.
81. Other base metals; cermets; articles thereof.

- 82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.
- 83. Miscellaneous articles of base metal.

SECTION XVI

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

Section Notes.

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

- 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.
- 87. Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.
- 88. Aircraft, spacecraft, and parts thereof.
- 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**

- 90. Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.
- 91. Clocks and watches and parts thereof.
- 92. Musical instruments; parts and accessories of such articles.

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Section Notes.

- 93. Arms and ammunition; parts and accessories thereof.

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

- 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.
- 95. Toys, games and sport requisites; parts and accessories thereof.
- 96. Miscellaneous manufactured articles.

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

- 97. Works of art, collectors' pieces and antiques.
- 98. Special Provisions.

**GENERAL RULES FOR THE INTERPRETATION
OF THE HARMONIZED SYSTEM**

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2.
 - (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled;
 - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

- (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
 5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
 - (a) Camera cases, musical instrument cases gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;

- (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

JADUAL PERTAMA/*FIRST SCHEDULE*DUTI KASTAM/*CUSTOMS DUTIES*

[Paragraph 2(1) and (4)]

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Section Notes.

- 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.
- 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

Chapter Note.

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

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
01.01	Live horses, asses, mules and hinnies.			
	- Horses:			
0101.21 000	- - Pure-bred breeding animals	u	Nil	Nil
0101.29 000	- - Other	u	Nil	Nil
0101.30	- Asses:			
100	- - Pure-bred breeding animals	u	Nil	Nil
900	- - Other	u	Nil	Nil
0101.90 000	- Other	u	Nil	Nil
01.02	Live bovine animals.			
	- Cattle:			
0102.21 000	- - Pure-bred breeding animals	u	Nil	5%
0102.29	- - Other:			
	- - - For slaughter:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
110	- - - - Oxen	u	Nil	Nil
190	- - - - Other	u	Nil	5%
	- - - Other:			
910	- - - - Oxen	u	Nil	Nil
990	- - - - Other	u	Nil	5%
	- Buffalo:			
0102.31 000	- - Pure-bred breeding animals	u	Nil	5%
0102.39	- - Other:			
100	- - - For slaughter	u	Nil	5%
900	- - - Other	u	Nil	5%
0102.90	- Other:			
100	- - Pure-bred breeding animals	u	Nil	5%
	- - Other:			
910	- - - For slaughter	u	Nil	5%
990	- - - Other	u	Nil	5%
01.03	Live swine.			
0103.10 000	- Pure-bred breeding animals	u	Nil	Nil
	- Other:			
0103.91 000	- - Weighing less than 50 kg	u	TRQ as specified in Appendix B	Nil
0103.92 000	- - Weighing 50 kg or more	u	TRQ as specified in Appendix B	Nil
01.04	Live sheep and goats.			
0104.10 000	- Sheep	u	Nil	Nil
0104.20 000	- Goats	u	Nil	5%
01.05	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> :			
100	- - - Breeding fowls	u	Nil	Nil
900	- - - Other	u	TRQ as specified in Appendix B	Nil
0105.12 000	- - Turkeys	u	Nil	Nil
0105.13	- - Ducks:			
100	- - - Breeding ducklings	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
900	- - - Other	u	Nil	Nil
0105.14 000	- - Geese	u	Nil	Nil
0105.15 000	- - Guinea fowls	u	Nil	Nil
0105.94	- - Fowls of the species <i>Gallus domesticus</i> :			
	- - - Weighing not more than 2 kg:			
110	- - - - Breeding fowls	u	Nil	Nil
190	- - - - Other	u	TRQ as specified in Appendix B	Nil
900	- - - Other	u	Nil	Nil
0105.99	- - Other:			
100	- - - Ducks	u	Nil	Nil
900	- - - Other	u	Nil	Nil
01.06	Other live animals.			
	- Mammals:			
0106.11	- - Primates:			
100	- - - For zoos and pets	u	Nil	Nil
900	- - - Other	u	Nil	5%
0106.12	- - 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):			
100	- - - For zoos and pets	u	Nil	Nil
900	- - - Other	u	Nil	5%
0106.13	- - Camels and other camelids (<i>camelidae</i>):			
100	- - - For zoos and pets	u	Nil	Nil
900	- - - Other	u	Nil	5%
0106.14	- - Rabbits and hares:			
100	- - - For zoos and pets	u	Nil	Nil
900	- - - Other	u	Nil	5%
0106.19	- - Other:			
100	- - - For zoos and pets	u	Nil	Nil
900	- - - Other	u	Nil	5%
0106.20	- Reptiles (including snakes and turtles):			
100	- - For zoos and pets	u	Nil	Nil
900	- - Other	u	Nil	5%

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0106.31	- Birds:			
100	- - Birds of prey:	u	Nil	Nil
900	- - - For zoos and pets	u	Nil	5%
0106.32	- - - Other			
	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos):			
100	- - - For zoos and pets	u	Nil	Nil
900	- - - Other	u	Nil	5%
0106.33	- - Ostriches; emus (<i>Dromaius novaehollandiae</i>):			
100	- - - For zoos and pets	u	Nil	Nil
900	- - - Other	u	Nil	5%
0106.39	- - Other:			
100	- - - For zoos and pets	u	Nil	Nil
900	- - - Other	u	Nil	5%
	- Insects:			
0106.41	- - Bees:			
100	- - - For zoos and pets	u	Nil	Nil
900	- - - Other	u	Nil	5%
0106.49	- - Other:			
100	- - - For zoos and pets	u	Nil	Nil
900	- - - Other	u	Nil	5%
0106.90	- Other:			
100	- - For zoos and pets	u	Nil	Nil
900	- - Other	u	Nil	5%

Chapter 2

Meat and edible meat offal

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
02.01	Meat of bovine animals, fresh or chilled.			
0201.10 000	- Carcasses and half-carcasses	kg	Nil	Nil
0201.20 000	- Other cuts with bone in	kg	Nil	Nil
0201.30 000	- Boneless	kg	Nil	Nil
02.02	Meat of bovine animals, frozen.			
0202.10 000	- Carcasses and half-carcasses	kg	Nil	Nil
0202.20 000	- Other cuts with bone in	kg	Nil	Nil
0202.30 000	- Boneless	kg	Nil	Nil
02.03	Meat of swine, fresh, chilled or frozen.			
	- Fresh or chilled:			
0203.11 000	- - Carcasses and half-carcasses	kg	TRQ as specified in Appendix B	Nil
0203.12 000	- - Hams, shoulders and cuts thereof, with bone in	kg	Nil	Nil
0203.19 000	- - Other	kg	Nil	Nil
	- Frozen:			
0203.21 000	- - Carcasses and half-carcasses	kg	TRQ as specified in Appendix B	Nil
0203.22 000	- - Hams, shoulders and cuts thereof, with bone in	kg	Nil	Nil
0203.29 000	- - Other	kg	Nil	Nil
02.04	Meat of sheep or goats, fresh, chilled or frozen.			
0204.10 000	- Carcasses and half-carcasses of lamb, fresh or chilled	kg	Nil	Nil
	- Other meat of sheep, fresh or chilled:			
0204.21 000	- - Carcasses and half-carcasses	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0204.22 000	- - Other cuts with bone in	kg	Nil	Nil
0204.23 000	- - Boneless	kg	Nil	Nil
0204.30 000	- Carcasses and half-carcasses of lamb, frozen	kg	Nil	Nil
	- Other meat of sheep, frozen:			
0204.41 000	- - Carcasses and half-carcasses	kg	Nil	Nil
0204.42 000	- - Other cuts with bone in	kg	Nil	Nil
0204.43 000	- - Boneless	kg	Nil	Nil
0204.50 000	- Meat of goats	kg	Nil	Nil
0205.00 000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	kg	Nil	Nil
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
0206.10 000	- Of bovine animals, fresh or chilled	kg	Nil	Nil
	- Of bovine animals, frozen:			
0206.21 000	- - Tongues	kg	Nil	Nil
0206.22 000	- - Livers	kg	Nil	Nil
0206.29 000	- - Other	kg	Nil	Nil
0206.30 000	- Of swine, fresh or chilled	kg	Nil	Nil
	- Of swine, frozen:			
0206.41 000	- - Livers	kg	Nil	Nil
0206.49 000	- - Other	kg	Nil	Nil
0206.80 000	- Other, fresh or chilled	kg	Nil	Nil
0206.90 000	- Other, frozen	kg	Nil	Nil
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
	- Of fowls of the species <i>Gallus domesticus</i> :			
0207.11 000	- - Not cut in pieces, fresh or chilled	kg	TRQ as specified in Appendix B	Nil
0207.12 000	- - Not cut in pieces, frozen	kg	TRQ as specified in Appendix B	Nil
0207.13 000	- - Cuts and offal, fresh or chilled	kg	TRQ as specified in Appendix B	Nil
0207.14 000	- - Cuts and offal, frozen	kg	TRQ as specified in Appendix B	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	- Of turkeys:			
0207.24 000	- - Not cut in pieces, fresh or chilled	kg	Nil	Nil
0207.25 000	- - Not cut in pieces, frozen	kg	Nil	Nil
0207.26 000	- - Cuts and offal, fresh or chilled	kg	Nil	Nil
0207.27 000	- - Cuts and offal, frozen	kg	Nil	Nil
	- Of ducks:			
0207.41 000	- - Not cut in pieces, fresh or chilled	kg	Nil	Nil
0207.42 000	- - Not cut in pieces, frozen	kg	Nil	Nil
0207.43 000	- - Fatty livers, fresh or chilled	kg	Nil	Nil
0207.44 000	- - Other, fresh or chilled	kg	Nil	Nil
0207.45 000	- - Other, frozen	kg	Nil	Nil
	- Of geese:			
0207.51 000	- - Not cut in pieces, fresh or chilled	kg	Nil	Nil
0207.52 000	- - Not cut in pieces, frozen	kg	Nil	Nil
0207.53 000	- - Fatty livers, fresh or chilled	kg	Nil	Nil
0207.54 000	- - Other, fresh or chilled	kg	Nil	Nil
0207.55 000	- - Other, frozen	kg	Nil	Nil
0207.60	- Of guinea fowls:			
100	- - Not cut in pieces, fresh or chilled	kg	Nil	Nil
200	- - Not cut in pieces, frozen	kg	Nil	Nil
300	- - Fatty livers, fresh or chilled	kg	Nil	Nil
400	- - Other, fresh or chilled	kg	Nil	Nil
500	- - Other, frozen	kg	Nil	Nil
02.08	Other meat and edible meat offal, fresh, chilled or frozen.			
0208.10 000	- Of rabbits or hares	kg	Nil	Nil
0208.30 000	- Of primates	kg	Nil	Nil
0208.40 000	- 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):	kg	Nil	Nil
0208.50 000	- Of reptiles (including snakes and turtles)	kg	Nil	Nil
0208.60 000	- Of camels and other camelids (<i>camelidae</i>)	kg	Nil	Nil
0208.90	- Other:			
100	- - Frogs' legs	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
900	- - Other	kg	Nil	Nil
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.			
0209.10 000	- Of pigs	kg	Nil	Nil
0209.90 000	- Other	kg	Nil	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	- - Hams, shoulders and cuts thereof, with bone in:			
100	- - - Hams	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
0210.12 000	- - Bellies (streaky) and cuts thereof	kg	Nil	Nil
0210.19	- - Other:			
100	- - - Bacon or boneless hams	kg	Nil	Nil
200	- - - Salted pork	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
0210.20	- Meat of bovine animals:			
100	- - Beef and veal	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
	- Other, including edible flours and meals of meat or meat offal:			
0210.91 000	- - Of primates	kg	Nil	Nil
0210.92 000	- - 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)	kg	Nil	Nil
0210.93 000	- - Of reptiles (including snakes and turtles)	kg	Nil	Nil
0210.99	- - Other:			
	- - - Poultry liver:			
110	- - - - Salted or in brine	kg	Nil	Nil
120	- - - - Dried or smoked	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil

Chapter 3
Fish and crustaceans, molluscs and other
aquatic invertebrates

Chapter Notes.

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

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
03.01	Live fish.			
	- Ornamental fish:			
0301.11	- - Freshwater:			
100	- - - Fry	u	Nil	Nil
900	- - - Other	u	Nil	Nil
0301.19	- - Other:			
100	- - - Fry	u	Nil	Nil
900	- - - Other	u	Nil	Nil
	- Other live fish:			
0301.91 000	- - 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	Nil
0301.92 000	- - Eels (<i>Anguilla</i> spp.)	kg	Nil	Nil
0301.93 000	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	kg	Nil	Nil
0301.94 000	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg	Nil	Nil
0301.95 000	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0301.99 000	- - Other	kg	Nil	Nil
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.			
0302.11 000	- Salmonidae, excluding livers and roes: - - 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	Nil
0302.13 000	- - 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	Nil
0302.14 000	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	Nil	Nil
0302.19 000	- - Other	kg	Nil	Nil
0302.21 000	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes: - - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	Nil	Nil
0302.22 000	- - Plaice (<i>Pleuronectes platessa</i>)	kg	Nil	Nil
0302.23 000	- - Sole (<i>Solea spp.</i>)	kg	Nil	Nil
0302.24 000	- - Turbots (<i>Psetta maxima</i>)	kg	Nil	Nil
0302.29 000	- - Other	kg	Nil	Nil
0302.31 000	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes: - - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	Nil	Nil
0302.32 000	- - Yellowfin tunas (<i>Thunnus albacares</i>)	kg	Nil	Nil
0302.33 000	- - Skipjack or stripe-bellied bonito	kg	Nil	Nil
0302.34 000	- - Bigeye tunas (<i>Thunnus obesus</i>)	kg	Nil	Nil
0302.35 000	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg	Nil	Nil
0302.36 000	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	Nil	Nil
0302.39 000	- - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	- 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>), jack and horse mackerel (<i>Trachurus spp.</i>) cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:			
0302.41 000	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	Nil	Nil
0302.42 000	- - Anchovies (<i>Engraulis spp.</i>)	kg	Nil	Nil
0302.43 000	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg	Nil	Nil
0302.44 000	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg	Nil	Nil
0302.45 000	- - Jack and horse mackerel (<i>Trachurus spp.</i>)	kg	Nil	Nil
0302.46 000	- - Cobia (<i>Rachycentron canadum</i>)	kg	Nil	Nil
0302.47 000	- - Swordfish (<i>Xiphias gladius</i>)	kg	Nil	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 livers and roes:			
0302.51 000	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Nil	Nil
0302.52 000	- - Haddock (<i>Melanogrammus aeglefinus</i>)	kg	Nil	Nil
0302.53 000	- - Coalfish (<i>Pollachius virens</i>)	kg	Nil	Nil
0302.54 000	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg	Nil	Nil
0302.55 000	- - Alaska Pollack (<i>Theraga chalcogramma</i>)	kg	Nil	Nil
0302.56 000	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg	Nil	Nil
0302.59 000	- - Other	kg	Nil	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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0302.71 000	- - Tilapias (<i>Oreochromis spp.</i>)	kg	Nil	Nil
0302.72 000	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	Nil	Nil
0302.73 000	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius</i> <i>Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus</i> <i>spp.</i> , <i>Mylopharyngodon piceus</i>)	kg	Nil	Nil
0302.74 000	- - Eels (<i>Anguilla spp.</i>)	kg	Nil	Nil
0302.79 000	- - Other	kg	Nil	Nil
	- Other fish, excluding livers and roes:			
0302.81 000	- - Dogfish and other sharks	kg	Nil	Nil
0302.82 000	- - Rays and skates (<i>Rajidae</i>)	kg	Nil	Nil
0302.83 000	- - Toothfish (<i>Dissostichus spp.</i>)	kg	Nil	Nil
0302.84 000	- - Seabass (<i>Dicentrarchus spp.</i>)	kg	Nil	Nil
0302.85 000	- - Seabream (<i>Sparidae</i>)	kg	Nil	Nil
0302.89 000	- - Other	kg	Nil	Nil
0302.90 000	- Livers and roes	kg	Nil	Nil
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.			
	- Salmonidae, excluding livers and roes:			
0303.11 000	- - Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	kg	Nil	Nil
0303.12 000	- - Other Pacific salmon (<i>Oncorhynchus</i> <i>gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus</i> <i>masou</i> and <i>Oncorhynchus rhodurus</i>)	kg	Nil	Nil
0303.13 000	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	Nil	Nil
0303.14 000	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus</i> <i>mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus</i> <i>apache</i> and <i>Oncorhynchus</i> <i>chrysogaster</i>)	kg	Nil	Nil
0303.19 000	- - Other	kg	Nil	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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon</i> <i>idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates</i> <i>niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0303.23 000	- - Tilapias (<i>Oreochromis spp.</i>)	kg	Nil	Nil
0303.24 000	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	Nil	Nil
0303.25 000	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	kg	Nil	Nil
0303.26 000	- - Eels (<i>Anguilla spp.</i>)	kg	Nil	Nil
0303.29 000	- - Other	kg	Nil	Nil
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:			
0303.31 000	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	Nil	Nil
0303.32 000	- - Plaice (<i>Pleuronectes platessa</i>)	kg	Nil	Nil
0303.33 000	- - Sole (<i>Solea spp.</i>)	kg	Nil	Nil
0303.34 000	- - Turbots (<i>Psetta maxima</i>)	kg	Nil	Nil
0303.39 000	- - Other	kg	Nil	Nil
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus pelamis</i>), excluding livers and roes:			
0303.41 000	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	Nil	Nil
0303.42 000	- - Yellowfin tunas (<i>Thunnus albacares</i>)	kg	Nil	Nil
0303.43 000	- - Skipjack or stripe-bellied bonito	kg	Nil	Nil
0303.44 000	- - Bigeye tunas (<i>Thunnus obesus</i>)	kg	Nil	Nil
0303.45 000	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg	Nil	Nil
0303.46 000	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	Nil	Nil
0303.49 000	- - Other	kg	Nil	Nil
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</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>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:			
0303.51 000	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0303.53 000	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg	Nil	Nil
0303.54 000	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg	Nil	Nil
0303.55 000	- - Jack and horse mackerel (<i>Trachurus spp.</i>)	kg	Nil	Nil
0303.56 000	- - Cobia (<i>Rachycentron canadum</i>)	kg	Nil	Nil
0303.57 000	- - Swordfish (<i>Xiphias gladius</i>)	kg	Nil	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 livers and roes:			
0303.63 000	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Nil	Nil
0303.64 000	- - Haddock (<i>Melanogrammus aeglefinus</i>)	kg	Nil	Nil
0303.65 000	- - Coalfish (<i>Pollachius virens</i>)	kg	Nil	Nil
0303.66 000	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg	Nil	Nil
0303.67 000	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	kg	Nil	Nil
0303.68 000	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg	Nil	Nil
0303.69 000	- - Other	kg	Nil	Nil
	- Other fish, excluding livers and roes:			
0303.81 000	- - Dogfish and other sharks	kg	Nil	Nil
0303.82 000	- - Rays and skates (<i>Rajidae</i>)	kg	Nil	Nil
0303.83 000	- - Toothfish (<i>Dissostichus spp.</i>)	kg	Nil	Nil
0303.84 000	- - Seabass (<i>Dicentrarchus spp.</i>)	kg	Nil	Nil
0303.89 000	- - Other	kg	Nil	Nil
0303.90 000	- Livers and roes	kg	Nil	Nil
03.04	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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0304.31 000	- - Tilapias (<i>Oreochromis spp.</i>)	kg	Nil	Nil
0304.32 000	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	Nil	Nil
0304.33 000	- - Nile Perch (<i>Lates niloticus</i>)	kg	Nil	Nil
0304.39 000	- - Other	kg	Nil	Nil
	- Fresh or chilled fillets of other fish:			
0304.41 000	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus</i> <i>tschawytscha</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	Nil
0304.42 000	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus</i> <i>mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus</i> <i>apache</i> and <i>Oncorhynchus</i> <i>chrysogaster</i>)	kg	Nil	Nil
0304.43 000	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg	Nil	Nil
0304.44 000	- - 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	Nil
0304.45 000	- - Swordfish (<i>Xiphias gladius</i>)	kg	Nil	Nil
0304.46 000	- - Toothfish (<i>Dissostichus spp.</i>)	kg	Nil	Nil
0304.49 000	- - Other	kg	Nil	Nil
	- Other, fresh or chilled:			
0304.51 000	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias</i> <i>spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus</i> <i>carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus</i> <i>spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates</i> <i>niloticus</i>) and snakeheads (<i>Channa</i> <i>spp.</i>)	kg	Nil	Nil
0304.52 000	- - Salmonidae	kg	Nil	Nil
0304.53 000	- - 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	Nil
0304.54 000	- - Swordfish (<i>Xiphias gladius</i>)	kg	Nil	Nil
0304.55 000	- - Toothfish (<i>Dissostichus spp.</i>)	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0304.59 000	- - Other - 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):	kg	Nil	Nil
0304.61 000	- - Tilapias (<i>Oreochromis spp.</i>)	kg	Nil	Nil
0304.62 000	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg	Nil	Nil
0304.63 000	- - Nile Perch (<i>Lates niloticus</i>)	kg	Nil	Nil
0304.69 000	- - Other - 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> :	kg	Nil	Nil
0304.71 000	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Nil	Nil
0304.72 000	- - Haddock (<i>Melanogrammus aeglefinus</i>)	kg	Nil	Nil
0304.73 000	- - Coalfish (<i>Pollachius virens</i>)	kg	Nil	Nil
0304.74 000	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg	Nil	Nil
0304.75 000	- - Alaska Pollack (<i>Theraga chalcogramma</i>)	kg	Nil	Nil
0304.79 000	- - Other	kg	Nil	Nil
0304.81 000	- Frozen fillets of other fish: - 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	Nil
0304.82 000	- - 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	Nil
0304.83 000	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg	Nil	Nil
0304.84 000	- - Swordfish (<i>Xiphias gladius</i>)	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0304.85 000	- - Toothfish (<i>Dissostichus spp.</i>)	kg	Nil	Nil
0304.86 000	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	Nil	Nil
0304.87 000	- - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	kg	Nil	Nil
0304.89 000	- - Other	kg	Nil	Nil
	- Other, frozen:			
0304.91 000	- - Swordfish (<i>Xiphias gladius</i>)	kg	Nil	Nil
0304.92 000	- - Toothfish (<i>Dissostichus spp.</i>)	kg	Nil	Nil
0304.93 000	- - 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	Nil	Nil
0304.94 000	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	kg	Nil	Nil
0304.95 000	- - 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	Nil
0304.99 000	- - Other	kg	Nil	Nil
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.			
0305.10 000	- Flours, meals and pellets of fish, fit for human consumption	kg	Nil	Nil
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine:			
100	- - Of cod	kg	Nil	Nil
	- - Of salmon:			
210	- - - Smoked	kg	Nil	Nil
220	- - - Dried, salted or in brine	kg	7%	Nil
	- - Of other marine fish:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
310	- - - Smoked	kg	8%	Nil
320	- - - Dried, salted or in brine	kg	7%	Nil
	- - Of freshwater fish:			
410	- - - Smoked	kg	8%	Nil
420	- - - Dried, salted or in brine	kg	Nil	Nil
	- Fish fillets, dried, salted or in brine, but not smoked:			
0305.31 000	- - 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	Nil	Nil
0305.32 000	- - 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	7%	Nil
0305.39	- - Other:			
100	- - - Of freshwater fish	kg	Nil	Nil
200	- - - Of marine fish	kg	7%	Nil
	- Smoked fish, including fillets, other than edible fish offal:			
0305.41 000	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gosbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus schawytscha</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	7%	Nil
0305.42 000	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	7%	Nil
0305.43 000	- - 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	7%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0305.44 000	- - 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	7%	Nil
0305.49 000	- - Other	kg	7%	Nil
0305.51 000	- - Dried fish, other than edible fish offal, whether or not salted but not smoked:			
0305.51 000	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	Nil	Nil
0305.59	- - Other:			
	- - - Marine:			
110	- - - - Anchovies (<i>Stolephorus spp.</i>) (Ikan bilis)	kg	7%	Nil
190	- - - - Other	kg	7%	Nil
400	- - - Freshwater	kg	Nil	Nil
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:			
0305.61 000	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	7%	Nil
0305.62 000	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	7%	Nil
0305.63 000	- - Anchovies (<i>Engraulis spp.</i>)	kg	7%	Nil
0305.64 000	- - 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 carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg	Nil	Nil
0305.69	- - Other:			
300	- - - Marine	kg	7%	Nil
400	- - - Freshwater	kg	Nil	Nil
	- Fish fins, heads, tails, maws and other edible fish offal :			
0305.71 000	- - Shark fins	kg	7%	Nil
0305.72	- - Fish heads, tails and maws:			
	- - - Fish maws:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
110	- - - - Of cod	kg	Nil	Nil
190	- - - - Other	kg	7%	Nil
	- - - Other:			
	- - - - Marine:			
911	- - - - - Of cod	kg	Nil	Nil
919	- - - - - Other	kg	7%	Nil
920	- - - - Freshwater	kg	Nil	Nil
0305.79	- - Other:			
	- - - Marine:			
110	- - - - Of cod	kg	Nil	Nil
190	- - - - Other	kg	7%	Nil
200	- - - Freshwater	kg	Nil	Nil
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.			
	- Frozen:			
0306.11 000	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	kg	Nil	Nil
0306.12 000	- - Lobsters (<i>Homarus spp.</i>)	kg	Nil	Nil
0306.14 000	- - Crabs	kg	Nil	Nil
0306.15 000	- - Norway lobsters (<i>Nephrops norvegicus</i>)	kg	Nil	Nil
0306.16 000	- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	kg	Nil	Nil
0306.17 000	- - Other shrimps and prawns	kg	Nil	Nil
0306.19 000	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	Nil	Nil
	- Not frozen:			
0306.21	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):			
	- - - In airtight containers:			
110	- - - - Smoked	kg	Nil	Nil
190	- - - - Other	kg	8%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0306.22	900 - - - Other	kg	Nil	Nil
	- - Lobster (<i>Homarus spp.</i>):			
	- - - In airtight containers:			
0306.24	110 - - - - Smoked	kg	Nil	Nil
	190 - - - - Other	kg	8%	Nil
	900 - - - Other	kg	Nil	Nil
	- - Crabs:			
	- - - In airtight containers:			
	110 - - - - Smoked	kg	Nil	Nil
	190 - - - - Other	kg	8%	Nil
	900 - - - Other	kg	Nil	Nil
0306.25	- - Norway lobsters (<i>Nephrops norvegicus</i>):			
	- - - In airtight containers:			
	110 - - - - Smoked	kg	Nil	Nil
0306.26	190 - - - - Other	kg	8%	Nil
	900 - - - Other	kg	Nil	Nil
	- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):			
	- - - In shell, cooked by steaming or by boiling in water, dried, salted or in brine:			
	110 - - - - In airtight containers	kg	8%	Nil
	190 - - - - Other	kg	Nil	Nil
	- - - Other:			
	910 - - - - Fresh or chilled	kg	Nil	Nil
0306.27	- - - - Smoked:			
	921 - - - - - In airtight containers	kg	Nil	Nil
	929 - - - - - Other	kg	Nil	Nil
	990 - - - - Other	kg	Nil	Nil
	- - Other shrimps and prawns:			
	- - - In shell, cooked by steaming or by boiling in water, dried, salted or in brine:			
	110 - - - - In airtight containers	kg	8%	Nil
	190 - - - - Other	kg	Nil	Nil
	- - - Other:			
	910 - - - - Fresh or chilled	kg	Nil	Nil
	- - - - Smoked:			
	921 - - - - - In airtight containers	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
929	- - - - - Other	kg	Nil	Nil
990	- - - - - Other	kg	Nil	Nil
0306.29	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
	- - - In airtight containers:			
110	- - - - Smoked	kg	Nil	Nil
190	- - - - Other	kg	8%	Nil
900	- - - Other	kg	Nil	Nil
03.07	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:			
0307.11 000	- - Live, fresh or chilled	kg	Nil	Nil
0307.19	- - Other:			
100	- - - Frozen	kg	Nil	Nil
200	- - - Dried, salted or in brine	kg	Nil	Nil
	- - - Smoked:			
310	- - - - In airtight containers	kg	Nil	Nil
390	- - - - Other	kg	Nil	Nil
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :			
0307.21 000	- - Live, fresh or chilled	kg	Nil	Nil
0307.29	- - Other:			
100	- - - Frozen	kg	Nil	Nil
200	- - - Dried, salted or in brine	kg	Nil	Nil
	- - - Smoked:			
310	- - - - In airtight containers	kg	Nil	Nil
390	- - - - Other	kg	Nil	Nil
	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):			
0307.31 000	- - Live, fresh or chilled	kg	Nil	Nil
0307.39	- - Other:			
100	- - - Frozen	kg	Nil	Nil
200	- - - Dried, salted or in brine	kg	Nil	Nil
	- - - Smoked:			
310	- - - - In airtight containers	kg	Nil	Nil
390	- - - - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>):			
0307.41 000	- - Live, fresh or chilled	kg	Nil	Nil
0307.49	- - Other:			
100	- - - Frozen	kg	Nil	Nil
200	- - - Dried, salted or in brine	kg	Nil	Nil
	- - - Smoked:			
310	- - - - In airtight containers	kg	Nil	Nil
390	- - - - Other	kg	Nil	Nil
	- Octopus (<i>Octopus spp.</i>):			
0307.51 000	- - Live, fresh or chilled	kg	Nil	Nil
0307.59	- - Other:			
100	- - - Frozen	kg	Nil	Nil
200	- - - Dried, salted or in brine	kg	10%	Nil
	- - - Smoked:			
310	- - - - In airtight containers	kg	Nil	Nil
390	- - - - Other	kg	Nil	Nil
0307.60	- Snails, other than sea snails:			
100	- - Live, fresh or chilled	kg	Nil	Nil
200	- - Frozen	kg	Nil	Nil
300	- - Dried, salted or in brine	kg	Nil	Nil
	- - - Smoked:			
410	- - - - In airtight containers	kg	Nil	Nil
490	- - - - Other	kg	Nil	Nil
	- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>):			
0307.71 000	- - Live, fresh or chilled	kg	Nil	Nil
0307.79	- - Other:			
100	- - - Frozen	kg	Nil	Nil
200	- - - Dried, salted or in brine	kg	Nil	Nil
	- - - Smoked:			
310	- - - - In airtight containers	kg	Nil	Nil
390	- - - - Other	kg	Nil	Nil
	- Abalone (<i>Haliotis spp.</i>):			
0307.81 000	- - Live, fresh or chilled	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0307.89	- - Other:			
100	- - - Frozen	kg	Nil	Nil
200	- - - Dried, salted or in brine	kg	Nil	Nil
	- - - Smoked:			
310	- - - - In airtight containers	kg	Nil	Nil
390	- - - - Other	kg	Nil	Nil
	- Other, including flours, meals and pellets, fit for human consumption:			
0307.91 000	- - Live, fresh or chilled	kg	Nil	Nil
0307.99	- - Other:			
100	- - - Frozen	kg	Nil	Nil
200	- - - Dried, salted or in brine	kg	Nil	Nil
	- - - Smoked:			
310	- - - - In airtight containers	kg	Nil	Nil
390	- - - - Other	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
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>Holothurioidea</i>):			
0308.11 000	- - Live, fresh or chilled	kg	Nil	Nil
0308.19	- - Other:			
100	- - - Frozen	kg	Nil	Nil
200	- - - Dried, salted or in brine	kg	Nil	Nil
	- - - Smoked:			
310	- - - - In airtight containers	kg	Nil	Nil
390	- - - - Other	kg	Nil	Nil
	- Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i>):			
0308.21 000	- - Live, fresh or chilled	kg	Nil	Nil
0308.29	- - Other:			
100	- - - Frozen	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0308.30	200 - - - Dried, salted or in brine	kg	Nil	Nil
	- - - Smoked:			
	310 - - - - In airtight containers	kg	Nil	Nil
	390 - - - - Other	kg	Nil	Nil
	- Jellyfish (<i>Rhopilema spp.</i>):			
	100 - - Live, fresh or chilled	kg	Nil	Nil
	200 - - Frozen	kg	Nil	Nil
	300 - - Dried, salted or in brine	kg	Nil	Nil
	- - Smoked:			
	410 - - - In airtight containers	kg	Nil	Nil
0308.90	490 - - - Other	kg	Nil	Nil
	- Other:			
	100 - - Live, fresh or chilled	kg	Nil	Nil
	200 - - Frozen	kg	Nil	Nil
	300 - - Dried, salted or in brine	kg	Nil	Nil
	- - Smoked:			
	410 - - - In airtight containers	kg	Nil	Nil
	490 - - - Other	kg	Nil	Nil
	900 - - Other	kg	Nil	Nil

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

Chapter Notes.

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

Subheading Notes.

1. For the purposes of subheading 0404.10, 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).

National Note.

1. For the purposes of heading 04.04, the term "infant" means any person up to 12 months of age and the

term “young children” means any person from the age of more than 12 months up to the age of 3 years.

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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%:			
100	- - In liquid form	kg	TRQ as specified in Appendix B	Nil
900	- - Other	kg	5%	Nil
0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%:			
100	- - In liquid form	kg	TRQ as specified in Appendix B	Nil
900	- - Other	kg	5%	Nil
0401.40	- Of a fat content, by weight, exceeding 6% but not exceeding 10%:			
110	- - Milk:	kg	TRQ as specified in Appendix B	Nil
120	- - - In liquid form	kg	5%	Nil
210	- - - In frozen form	kg	5%	Nil
220	- - - Cream:	kg	Nil	Nil
0401.50	- Of a fat content, by weight, exceeding 10%:			
100	- - In liquid form	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.10	000 - In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	kg	Nil	Nil
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:			
0402.21	000 - - Not containing added sugar or other sweetening matter	kg	Nil	Nil
0402.29	000 - - Other	kg	Nil	Nil
0402.91	000 - - Other:			
	- - Not containing added sugar or other	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0402.99 000	sweetening matter - - Other	kg	Nil	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:			
100	- - Flavoured or containing added fruit or nuts (including jam)	kg	Nil	Nil
200	- - Containing cocoa	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
0403.90	- Other:			
100	- - Flavoured or containing added fruit or nuts (including jam)	kg	Nil	Nil
200	- - Containing cocoa	kg	Nil	Nil
900	- - Other	kg	Nil	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.			
0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:			
100	- - Fresh	kg	Nil	Nil
	- - Other:			
910	- - - In powder form	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
0404.90	- Other:			
100	- - For infant and young children use	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
04.05	Butter and other fats and oils derived from milk; dairy spreads.			
0405.10 000	- Butter	kg	Nil	Nil
0405.20 000	- Dairy spreads	kg	Nil	Nil
0405.90	- Other:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- - Ghee	kg	Nil	Nil
	- - Anhydrous butterfat:			
210	- - - For use in the manufacture of reconstituted milk	kg	Nil	Nil
290	- - - Other	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
04.06	Cheese and curd.			
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd:			
100	- - Fresh (unripened or uncured) cheese, including whey cheese	kg	Nil	Nil
200	- - Curd	kg	Nil	Nil
0406.20 000	- Grated or powdered cheese, of all kinds	kg	Nil	Nil
0406.30 000	- Processed cheese, not grated or powdered	kg	Nil	Nil
0406.40 000	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	kg	Nil	Nil
0406.90 000	- Other cheese	kg	Nil	Nil
04.07	Birds' eggs, in shell, fresh, preserved or cooked.			
	- Fertilised eggs for incubation :			
0407.11 000	- - Of fowls of the species <i>Gallus domesticus</i>	100u	TRQ as specified in Appendix B	Nil
0407.19	- - Other:			
100	- - - Of ducks	100u	TRQ as specified in Appendix B	Nil
900	- - - Other	100u	Nil	Nil
	- Other fresh eggs:			
0407.21 000	- - Of fowls of the species <i>Gallus domesticus</i>	100u	TRQ as specified in Appendix B	Nil
0407.29	- - Other:			
100	- - - Of ducks	100u	TRQ as specified in Appendix B	Nil
900	- - - Other	100u	Nil	Nil
0407.90	- Other:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- - Of fowls of the species <i>Gallus domesticus</i>	100u	TRQ as specified in Appendix B	Nil
200	- - Of ducks	100u	TRQ as specified in Appendix B	Nil
900	- - Other	100u	Nil	Nil
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:			
0408.11 000	- - Dried	kg	Nil	Nil
0408.19 000	- - Other	kg	Nil	Nil
	- Other:			
0408.91 000	- - Dried	kg	Nil	Nil
0408.99 000	- - Other	kg	Nil	Nil
0409.00 000	Natural honey.	kg	Nil	Nil
0410.00	Edible products of animal origin, not elsewhere specified or included.			
100	- Turtles' eggs	kg	Nil	Nil
200	- Birds' nests	kg	Nil	Nil
900	- Other	kg	Nil	Nil

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

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0501.00 000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	kg	Nil	Nil
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.			
0502.10 000	- Pigs', hogs' or boars' bristles and hair and waste thereof	kg	Nil	Nil
0502.90 000	- Other	kg	Nil	Nil
0504.00 000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	kg	Nil	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.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0505.10 000	- Feathers of a kind used for stuffing; down	kg	Nil	Nil
0505.90 000	- Other	kg	Nil	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.			
0506.10 000	- Ossein and bones treated with acid	kg	Nil	Nil
0506.90 000	- Other	kg	Nil	Nil
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.			
0507.10 000	- Ivory; ivory powder and waste	kg	Nil	Nil
0507.90 000	- Other	kg	Nil	Nil
0508.00 000	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.	kg	Nil	Nil
0510.00 000	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	Nil
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
0511.10 000	- Bovine semen	kg	Nil	Nil
	- Other:			
0511.91	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:			
100	- - - Fish waste	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0511.99 000	- - Other	kg	Nil	Nil

SECTION II VEGETABLE PRODUCTS

Section 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

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
0601.10 000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	u	Nil	Nil
0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- - Chicory plants and roots	u	Nil	Nil
900	- - Other	u	Nil	Nil
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.			
0602.10 000	- Unrooted cuttings and slips	u	Nil	Nil
0602.20 000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	u	Nil	Nil
0602.30 000	- Rhododendrons and azaleas, grafted or not	u	Nil	Nil
0602.40 000	- Roses, grafted or not	u	Nil	Nil
0602.90	- Other:			
100	- - Budded stumps of the genus <i>Hevea</i>	kg	Nil	RM0.30 each
200	- - Seedlings of the genus <i>Hevea</i>	kg	Nil	RM0.15 each
300	- - Budwood of the genus <i>Hevea</i>	kg	Nil	RM2.19 per metre
900	- - Other	kg	Nil	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:			
0603.11 000	- - Roses	kg	Nil	Nil
0603.12 000	- - Carnations	kg	Nil	Nil
0603.13 000	- - Orchids	kg	Nil	Nil
0603.14 000	- - Chrysanthemums	kg	Nil	Nil
0603.15 000	- - Lilies (<i>Lilium spp.</i>)	kg	Nil	Nil
0603.19 000	- - Other	kg	Nil	Nil
0603.90 000	- Other	kg	Nil	Nil
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
0604.20 000	- Fresh	kg	Nil	Nil
0604.90 000	- Other	kg	Nil	Nil

Chapter 7

Edible vegetables and certain roots and tubers

Chapter 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 (*Marjorana 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
07.01	Potatoes, fresh or chilled.			
0701.10 000	- Seed	kg	Nil	Nil
0701.90 000	- Other	kg	Nil	Nil
0702.00 000	Tomatoes, fresh or chilled.	kg	Nil	Nil
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
0703.10 000	- Onions and shallots	kg	Nil	Nil
0703.20 000	- Garlic	kg	Nil	Nil
0703.90 000	- Leeks and other alliaceous vegetables	kg	Nil	Nil
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
0704.10 000	- Cauliflowers and headed broccoli	kg	Nil	Nil
0704.20 000	- Brussels sprouts	kg	Nil	Nil
0704.90	- Other:			
	- - Cabbages:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
110	- - - Round (drumhead)	kg	TRQ as specified in Appendix B	Nil
190	- - - Other	kg	Nil	Nil
200	- - Chinese mustard	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.			
	- Lettuce:			
0705.11 000	- - Cabbage lettuce (<i>head lettuce</i>)	kg	Nil	Nil
0705.19 000	- - Other	kg	Nil	Nil
	- Chicory:			
0705.21 000	- - Witloof chicory (<i>Cichorium intybus</i> <i>var. foliosum</i>)	kg	Nil	Nil
0705.29 000	- - Other	kg	Nil	Nil
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			
0706.10 000	- Carrots and turnips	kg	Nil	Nil
0706.90 000	- Other	kg	Nil	Nil
0707.00 000	Cucumbers and gherkins, fresh or chilled.	kg	Nil	Nil
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.			
0708.10 000	- Peas (<i>Pisum sativum</i>)	kg	Nil	Nil
0708.20	- Beans (<i>Vigna spp., Phaseolus spp.</i>):			
100	- - French beans	kg	Nil	Nil
200	- - Long beans	kg	Nil	Nil
900	- - Other	kg	5%	Nil
0708.90 000	- Other leguminous vegetables	kg	Nil	Nil
07.09	Other vegetables, fresh or chilled.			
0709.20 000	- Asparagus	kg	Nil	Nil
0709.30 000	- Aubergines (egg-plants)	kg	Nil	Nil
0709.40 000	- Celery other than celeriac	kg	Nil	Nil
	- Mushrooms and truffles:			
0709.51 000	- - Mushrooms of the genus <i>Agaricus</i>	kg	Nil	Nil
0709.59 000	- - Other	kg	Nil	Nil
0709.60	- Fruits of the genus <i>Capsicum</i> or the genus <i>Pimenta</i> :			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
200	- - Chillies (fruits of genus <i>Capsicum</i>)	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
0709.70 000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	Nil	Nil
	- Other:			
0709.91 000	- - Globe artichokes	kg	Nil	Nil
0709.92 000	- - Olives	kg	Nil	Nil
0709.93 000	- - Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	kg	Nil	Nil
0709.99	- - Other:			
100	- - - Sweet corn	kg	Nil	Nil
200	- - - Lady's fingers	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10 000	- Potatoes	kg	Nil	Nil
	- Leguminous vegetables, shelled or unshelled:			
0710.21 000	- - Peas (<i>Pisum sativum</i>)	kg	Nil	Nil
0710.22 000	- - Beans (<i>Vigna spp., Phaseolus spp.</i>)	kg	Nil	Nil
0710.29 000	- - Other	kg	Nil	Nil
0710.30 000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	Nil	Nil
0710.40 000	- Sweet corn	kg	5%	Nil
0710.80 000	- Other vegetables	kg	Nil	Nil
0710.90 000	- Mixtures of vegetables	kg	Nil	Nil
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0711.20	- Olives:			
100	- - Preserved by sulphur dioxide gas	kg	5%	Nil
900	- - Other	kg	Nil	Nil
0711.40	- Cucumbers and gherkins:			
100	- - Preserved by sulphur dioxide gas	kg	7%	Nil
900	- - Other	kg	Nil	Nil
	- Mushrooms and truffles:			
0711.51	- - Mushrooms of the genus <i>Agaricus</i> :			
100	- - - Preserved by sulphur dioxide gas	kg	7%	Nil
900	- - - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0711.59	- - Other:			
100	- - - Preserved by sulphur dioxide gas	kg	7%	Nil
900	- - - Other	kg	Nil	Nil
0711.90	- Other vegetables; mixtures of vegetables:			
100	- - Sweet corn	kg	Nil	Nil
	- - Fruits of the genus <i>capsicum</i> or the genus <i>Pimenta</i> :			
210	- - - Chillies (fruits of genus <i>Capsicum</i>)	kg	Nil	Nil
290	- - - Other	kg	Nil	Nil
	- - Other:			
910	- - - Preserved by sulphur dioxide gas	kg	7%	Nil
990	- - - Other	kg	Nil	Nil
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
0712.20	000 - Onions	kg	Nil	Nil
	- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:			
0712.31	000 - - Mushrooms of the genus <i>Agaricus</i>	kg	5%	Nil
0712.32	000 - - Wood ears (<i>Auricularia spp.</i>)	kg	Nil	Nil
0712.33	000 - - Jelly fungi (<i>Tremella spp.</i>)	kg	Nil	Nil
0712.39	- - Other:			
100	- - - Truffles	kg	Nil	Nil
900	- - - Other	kg	5%	Nil
0712.90	- Other vegetables; mixtures of vegetables:			
100	- - Sweet corn	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.			
0713.10	000 - Peas (<i>Pisum sativum</i>)	kg	Nil	Nil
0713.20	000 - Chickpeas (garbanzos)	kg	Nil	Nil
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			
0713.31	000 - - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	kg	Nil	Nil
0713.32	000 - - Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	kg	Nil	Nil
0713.33	000 - - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	kg	Nil	Nil
0713.34	000 - - Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0713.35 000	- - Cow peas (<i>Vigna unguiculata</i>)	kg	Nil	Nil
0713.39 000	- - Other	kg	Nil	Nil
0713.40 000	- Lentils	kg	Nil	Nil
0713.50 000	- 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>)	kg	Nil	Nil
0713.60 000	- Pigeon peas (<i>Cajanus cajan</i>)	kg	Nil	Nil
0713.90 000	- Other	kg	Nil	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):			
100	- - Dried chips	kg	Nil	Nil
200	- - In the form of pellets	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
0714.20 000	- Sweet potatoes	kg	Nil	Nil
0714.30 000	- Yams (<i>Dioscorea</i> spp.)	kg	Nil	Nil
0714.40 000	- Taro (<i>Colocasia</i> spp.)	kg	Nil	Nil
0714.50 000	- Yautia (<i>Xanthosoma</i> spp.)	kg	Nil	Nil
0714.90	- Other:			
100	- - Sago pith	kg	Nil	Nil
900	- - Other	kg	Nil	Nil

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

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
	- Coconuts:			
0801.11 000	- - Desiccated	kg	20%	Nil
0801.12 000	- - In the inner shell (endocarp)	kg	5%	Nil
0801.19	- - Other:			
100	- - - Young coconut	kg	5%	Nil
900	- - - Other	kg	5%	Nil
	- Brazil nuts:			
0801.21 000	- - In shell	kg	Nil	Nil
0801.22 000	- - Shelled	kg	Nil	Nil
	- Cashew nuts:			
0801.31 000	- - In shell	kg	Nil	Nil
0801.32 000	- - Shelled	kg	Nil	Nil
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.			
	- Almonds:			
0802.11 000	- - In shell	kg	Nil	Nil
0802.12 000	- - Shelled	kg	Nil	Nil
	- Hazelnuts or filberts (<i>Corylus spp.</i>):			
0802.21 000	- - In shell	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0802.22 000	- - Shelled	kg	Nil	Nil
	- Walnuts:			
0802.31 000	- - In shell	kg	Nil	Nil
0802.32 000	- - Shelled	kg	Nil	Nil
	- Chestnuts (<i>Castanea spp.</i>):			
0802.41 000	- - In shell	kg	Nil	Nil
0802.42 000	- - Shelled	kg	Nil	Nil
	- Pistachios:			
0802.51 000	- - In shell	kg	Nil	Nil
0802.52 000	- - Shelled	kg	Nil	Nil
	- Macadamia nuts:			
0802.61 000	- - In shell	kg	Nil	Nil
0802.62 000	- - Shelled	kg	Nil	Nil
0802.70 000	- Kola nuts (<i>Cola spp.</i>)	kg	Nil	Nil
0802.80 000	- Areca nuts	kg	Nil	Nil
0802.90 000	- Other	kg	Nil	Nil
08.03	Bananas, including plantains, fresh or dried.			
0803.10 000	- Plantains	kg	5% and RM1.32277	Nil
0803.90	- Other:			
100	- - Pisang mas	kg	5% and RM1.32277	Nil
200	- - Pisang rastali	kg	5% and RM1.32277	Nil
300	- - Pisang berangan	kg	5% and RM1.32277	Nil
400	- - Pisang embun	kg	5% and RM1.32277	Nil
900	- - Other	kg	5% and RM1.32277	Nil
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.10 000	- Dates	kg	Nil	Nil
0804.20 000	- Figs	kg	5%	Nil
0804.30 000	- Pineapples	kg	RM0.608	Nil
0804.40 000	- Avocados	kg	5%	Nil
0804.50	- Guavas, mangoes and mangosteens:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- - Guavas	kg	5% and RM0.4409	Nil
200	- - Mangoes	kg	5% and RM0.22045	Nil
300	- - Mangosteens	kg	5% and RM0.4409	Nil
08.05	Citrus fruit, fresh or dried.			
0805.10	- Oranges:			
100	- - Fresh	kg	Nil	Nil
200	- - Dried	kg	5%	Nil
0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:			
	- - Mandarins (including tangerines and satsumas):			
110	- - - Fresh	kg	5%	Nil
120	- - - Dried	kg	5%	Nil
900	- - Other	kg	5%	Nil
0805.40	000 - Grapefruit, including pomelos	kg	5%	Nil
0805.50	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>):			
100	- - Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>)	kg	5%	Nil
200	- - Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	kg	5%	Nil
0805.90	000 - Other	kg	10%	Nil
08.06	Grapes, fresh or dried.			
0806.10	000 - Fresh	kg	5%	Nil
0806.20	000 - Dried	kg	Nil	Nil
08.07	Melons (including watermelons) and papaws (papayas), fresh.			
	- Melons (including watermelons):			
0807.11	000 - - Watermelons	kg	5% and RM0.6614	Nil
0807.19	000 - - Other	kg	5% and RM0.6614	Nil
0807.20	- Papaws (papayas):			
100	- - Mardi backcross solo (betik solo)	kg	5% and RM0.6614	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
900	- - Other	kg	5% and RM0.6614	Nil
08.08	Apples, pears and quinces, fresh.			
0808.10 000	- Apples	kg	5%	Nil
0808.30 000	- Pears	kg	5%	Nil
0808.40 000	- Quinces	kg	5%	Nil
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
0809.10 000	- Apricots	kg	5%	Nil
	- Cherries:			
0809.21 000	- - Sour cherries (<i>Prunus cerasus</i>)	kg	5%	Nil
0809.29 000	- - Other	kg	5%	Nil
0809.30 000	- Peaches, including nectarines	kg	5%	Nil
0809.40	- Plums and sloes:			
100	- - Plums	kg	5%	Nil
200	- - Sloes	kg	Nil	Nil
08.10	Other fruit, fresh.			
0810.10 000	- Strawberries	kg	5%	Nil
0810.20 000	- Raspberries, blackberries, mulberries and loganberries	kg	5%	Nil
0810.30 000	- Black, white or red currants and gooseberries	kg	5%	Nil
0810.40 000	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg	5%	Nil
0810.50 000	- Kiwifruit	kg	15%	Nil
0810.60 000	- Durians	kg	5% and RM0.3307	Nil
0810.70 000	- Persimmons	kg	30%	Nil
0810.90	- Other:			
	- - Tropical fruit:			
110	- - - Rambutan	kg	5% and RM0.6614	Nil
120	- - - Langsat	kg	5% and RM0.6614	Nil
130	- - - Jack fruit (cempedak and nangka)	kg	5% and RM0.3307	Nil
140	- - - Mata kucing (including longan)	kg	30%	Nil
150	- - - Sapodilla (ciku fruit)	kg	5% and RM0.6614	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
160	- - - Star fruits	kg	5% and RM0.6614	Nil
170	- - - Tamarinds	kg	Nil	Nil
190	- - - Other	kg	5% and RM0.6614	Nil
900	- - Other	kg	30%	Nil
08.11	Fruits and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.			
0811.10	- Strawberries:			
100	- - Containing added sugar or other sweetening matter	kg	5%	Nil
200	- - Not containing added sugar or other sweetening matter	kg	5%	Nil
0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:			
100	- - Containing added sugar or other sweetening matter	kg	5%	Nil
200	- - Not containing added sugar or other sweetening matter	kg	2%	Nil
0811.90	- Other:			
100	- - Containing added sugar or other sweetening matter	kg	5%	Nil
200	- - Not containing added sugar or other sweetening matter	kg	5%	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.			
0812.10 000	- Cherries	kg	5%	Nil
0812.90 000	- Other	kg	5%	Nil
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			
0813.10 000	- Apricots	kg	5%	Nil
0813.20 000	- Prunes	kg	5%	Nil
0813.30 000	- Apples	kg	5%	Nil
0813.40	- Other fruit:			
100	- - Tamarinds	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0813.50	900 - - Other	kg	5%	Nil
	- Mixtures of nuts or dried fruits of this Chapter:			
	100 - - Of which dates predominate by weight	kg	Nil	Nil
	200 - - Of which brazil nuts predominate by weight	kg	7%	Nil
	300 - - Of which cashew nuts predominate by weight	kg	7%	Nil
	400 - - Of which bananas predominate by weight	kg	20%	Nil
	500 - - Of which pineapples predominate by weight	kg	20%	Nil
	600 - - Of which mangoes predominate by weight	kg	20%	Nil
	700 - - Of which avocados predominate by weight	kg	5%	Nil
	800 - - Of which oranges or mandarins (including tangerines and satsumas) predominate by weight	kg	5%	Nil
	- - Other:			
	910 - - - Of which other nuts predominate by weight	kg	Nil	Nil
	990 - - - Of which other fruits predominate by weight	kg	20%	Nil
0814.00	000 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	10%	Nil

Chapter 9
Coffee, tea, maté and spices

Chapter 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*) and other products of heading 12.11.

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
0901.11 000	- Coffee, not roasted:	kg	Nil	Nil
0901.12 000	- - Not decaffeinated	kg	Nil	Nil
	- - Decaffeinated			
	- Coffee, roasted:			
0901.21 000	- - Not decaffeinated	kg	Nil	Nil
0901.22 000	- - Decaffeinated	kg	Nil	Nil
0901.90	- Other:			
100	- - Coffee husks and skins	kg	Nil	Nil
200	- - Coffee substitutes containing coffee	kg	Nil	Nil
09.02	Tea, whether or not flavoured.			
0902.10 000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	kg	Nil	Nil
0902.20 000	- Other green tea (not fermented)	kg	Nil	Nil
0902.30 000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	kg	5%	Nil
0902.40 000	- Other black tea (fermented) and other partly fermented tea	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0903.00 000	Maté.	kg	Nil	Nil
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:			
200	- - - White	kg	Nil	Nil
300	- - - Black	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
0904.12	- - Crushed or ground:			
100	- - - White	kg	Nil	Nil
200	- - - Black	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :			
0904.21 000	- - Dried, neither crushed nor ground	kg	Nil	Nil
0904.22 000	- - Crushed or ground	kg	Nil	Nil
09.05	Vanilla.			
0905.10 000	- Neither crushed nor ground	kg	Nil	Nil
0905.20 000	- Crushed or ground	kg	Nil	Nil
09.06	Cinnamon and cinnamon-tree flowers.			
	- Neither crushed nor ground:			
0906.11 000	- - Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	kg	Nil	Nil
0906.19 000	- - Other	kg	Nil	Nil
0906.20 000	- Crushed or ground	kg	Nil	Nil
09.07	Cloves (whole fruit, cloves and stems).			
0907.10 000	- Neither crushed nor ground	kg	Nil	Nil
0907.20 000	- Crushed or ground	kg	Nil	Nil
09.08	Nutmeg, mace and cardamoms.			
	- Nutmeg:			
0908.11 000	- - Neither crushed nor ground	kg	Nil	Nil
0908.12 000	- - Crushed or ground	kg	Nil	Nil
	- Mace:			
0908.21 000	- - Neither crushed nor ground	kg	Nil	Nil
0908.22 000	- - Crushed or ground	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
0908.31 000	- Cardamoms:	kg	Nil	Nil
0908.32 000	- - Neither crushed nor ground	kg	Nil	Nil
	- - Crushed or ground	kg	Nil	Nil
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.			
	- Seeds of coriander:			
0909.21 000	- - Neither crushed nor ground	kg	Nil	Nil
0909.22 000	- - Crushed or ground	kg	Nil	Nil
	- Seeds of cumin:			
0909.31 000	- - Neither crushed nor ground	kg	Nil	Nil
0909.32 000	- - Crushed or ground	kg	Nil	Nil
	- Seeds of anise, badian, caraway or fennel; juniper berries:			
0909.61 000	- - Neither crushed nor ground	kg	Nil	Nil
0909.62 000	- - Crushed or ground	kg	Nil	Nil
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.			
	- Ginger:			
0910.11 000	- - Neither crushed nor ground	kg	Nil	Nil
0910.12 000	- - Crushed or ground	kg	Nil	Nil
0910.20 000	- Saffron	kg	Nil	Nil
0910.30 000	- Turmeric (curcuma)	kg	Nil	Nil
	- Other spices:			
0910.91 000	- - Mixtures referred to in Note 1 (b) to this Chapter	kg	Nil	Nil
0910.99 000	- - Other	kg	Nil	Nil

Chapter 10**Cereals****Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
10.01	Wheat and meslin.			
	- Durum wheat:			
1001.11 000	- - Seed	kg	Nil	Nil
1001.19 000	- - Other	kg	Nil	Nil
	- Other:			
1001.91 000	- - Seed	kg	Nil	Nil
1001.99	- - Other:			
100	- - - Meslin	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
10.02	Rye.			
1002.10 000	- Seed	kg	Nil	Nil
1002.90 000	- Other	kg	Nil	Nil
10.03	Barley.			
1003.10 000	- Seed	kg	Nil	Nil
1003.90 000	- Other	kg	Nil	Nil
10.04	Oats.			
1004.10 000	- Seed	kg	Nil	Nil
1004.90 000	- Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
10.05	Maize (corn).			
1005.10 000	- Seed	kg	Nil	Nil
1005.90 000	- Other	kg	Nil	Nil
10.06	Rice.			
1006.10	- Rice in the husk (paddy or rough):			
100	- - Glutinous rice	kg	40%	Nil
900	- - Other	kg	40%	Nil
1006.20	- Husked (brown) rice:			
100	- - Glutinous rice	kg	40%	Nil
900	- - Other	kg	40%	Nil
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:			
100	- - Glutinous rice	kg	40%	Nil
900	- - Other	kg	40%	Nil
1006.40	- Broken rice:			
100	- - Of a kind used for animal feed	kg	15%	Nil
900	- - Other	kg	40%	Nil
10.07	Grain sorghum.			
1007.10 000	- Seed	kg	Nil	Nil
1007.90 000	- Other	kg	Nil	Nil
10.08	Buckwheat, millet and canary seeds; other cereals.			
1008.10 000	- Buckwheat	kg	Nil	Nil
	- Millet:			
1008.21 000	- - Seed	kg	Nil	Nil
1008.29 000	- - Other	kg	Nil	Nil
1008.30 000	- Canary seeds	kg	Nil	Nil
1008.40 000	- Fonio (<i>Digitaria spp.</i>)	kg	Nil	Nil
1008.50 000	- Quinoa (<i>Chenopodium quinoa</i>)	kg	Nil	Nil
1008.60 000	- Triticale	kg	Nil	Nil
1008.90 000	- Other cereals	kg	Nil	Nil

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

Chapter Notes.

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

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.
 - (B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.
- Otherwise, they fall in heading 11.03. or 11.04.

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

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

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
1101.00 000	Wheat or meslin flour.	kg	Nil	Nil
11.02	Cereal flours other than of wheat or meslin.			
1102.20 000	- Maize (corn) flour	kg	Nil	Nil
1102.90	- Other:			
100	- - Rice flour	kg	Nil	Nil
200	- - Rye flour	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
11.03	Cereal groats, meal and pellets.			
	- Groats and meal:			
1103.11 000	- - Of wheat	kg	Nil	Nil
1103.13 000	- - Of maize (corn)	kg	Nil	Nil
1103.19	- - Of other cereals:			
100	- - - Of rice	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
1103.20	- Pellets:			
100	- - Of wheat	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.			
	- Rolled or flaked grains:			
1104.12 000	- - Of oats	kg	Nil	Nil
1104.19	- - Of other cereals:			
100	- - - Of maize (corn)	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
1104.22 000	- Other worked grains (for example, hulled, pearled, sliced or kibbled): - - Of oats	kg	Nil	Nil
1104.23 000	- - Of maize (corn)	kg	Nil	Nil
1104.29 000	- - Of other cereals	kg	Nil	Nil
1104.30 000	- Germ of cereals, whole, rolled, flaked or ground	kg	Nil	Nil
11.05	Flour, meal, powder flakes, granules and pellets of potatoes.			
1105.10 000	- Flour, meal and powder	kg	Nil	Nil
1105.20 000	- Flakes, granules and pellets	kg	Nil	Nil
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.			
1106.10 000	- Of the dried leguminous vegetables of heading 07.13	kg	Nil	Nil
1106.20	- Of sago or of roots or tubers of heading 07.14:			
100	- - Of sago	kg	5%	Nil
200	- - Of manioc (cassava)	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
1106.30 000	- Of the products of Chapter 8	kg	Nil	Nil
11.07	Malt, whether or not roasted.			
1107.10 000	- Not roasted	kg	Nil	Nil
1107.20 000	- Roasted	kg	Nil	Nil
11.08	Starches; inulin.			
	- Starches:			
1108.11 000	- - Wheat starch	kg	Nil	Nil
1108.12 000	- - Maize (corn) starch	kg	Nil	Nil
1108.13 000	- - Potato starch	kg	Nil	Nil
1108.14 000	- - Manioc (cassava) starch	kg	Nil	Nil
1108.19	- - Other starches:			
100	- - - Sago	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
1108.20 000	- Inulin	kg	Nil	Nil
1109.00 000	Wheat gluten, whether or not dried.	kg	Nil	Nil

Chapter 12

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

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
12.01	Soya beans, whether or not broken.			
1201.10 000	- Seed	kg	Nil	Nil
1201.90 000	- Other	kg	Nil	Nil
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
1202.30 000	- Seed	kg	5%	Nil
	- Other:			
1202.41 000	- - In shell	kg	5%	Nil
1202.42 000	- - Shelled, whether or not broken	kg	5%	Nil
1203.00 000	Copra.	kg	Nil	Nil
1204.00 000	Linseed, whether or not broken.	kg	Nil	Nil
12.05	Rape or colza seeds, whether or not broken.			
1205.10 000	- Low erucic acid rape or colza seeds	kg	Nil	Nil
1205.90 000	- Other	kg	Nil	Nil
1206.00 000	Sunflower seeds, whether or not broken.	kg	Nil	Nil
12.07	Other oil seeds and oleaginous fruits, whether or not broken.			
1207.10	- Palm nuts and kernels:			
100	- - Suitable for sowing	tonne	Nil	5%
200	- - Not suitable for sowing	tonne	Nil	20%
	- Cotton seeds:			
1207.21 000	- - Seed	kg	Nil	Nil
1207.29 000	- - Other	kg	Nil	Nil
1207.30 000	- Castor oil seeds	kg	Nil	Nil
1207.40 000	- Sesamum seeds	kg	Nil	Nil
1207.50 000	- Mustard seeds	kg	Nil	Nil
1207.60 000	- Safflower (<i>Carthamus tinctorius</i>) seeds	kg	Nil	Nil
1207.70 000	- Melon seeds	kg	Nil	Nil
	- Other:			
1207.91 000	- - Poppy seeds	kg	Nil	Nil
1207.99	- - Other:			
100	- - - Illipe seeds (Illipe nuts)	kg	Nil	RM0.08267
200	- - - Pumpkin seeds	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			
1208.10 000	- Of soya beans	kg	Nil	Nil
1208.90 000	- Other	kg	Nil	Nil
12.09	Seeds, fruit and spores, of a kind used for sowing.			
1209.10 000	- Sugar beet seeds	kg	Nil	Nil
	- Seeds of forage plants:			
1209.21 000	- - Lucerne (alfalfa) seeds	kg	Nil	Nil
1209.22 000	- - Clover (<i>Trifolium spp.</i>) seeds	kg	Nil	Nil
1209.23 000	- - Fescue seeds	kg	Nil	Nil
1209.24 000	- - Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	kg	Nil	Nil
1209.25 000	- - Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds	kg	Nil	Nil
1209.29 000	- - Other	kg	Nil	Nil
1209.30 000	- Seeds of herbaceous plants cultivated principally for their flowers	kg	Nil	Nil
	- Other:			
1209.91 000	- - Vegetable seeds	kg	Nil	Nil
1209.99	- - Other:			
	- - - Rubber tree seeds or kenaf seeds :			
	- - - - Rubber tree seeds:			
111	- - - - - Sterile	kg	Nil	Nil
119	- - - - - Other	kg	Nil	RM22.05
120	- - - - Kenaf seeds	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.			
1210.10 000	- Hop cones, neither ground nor powdered nor in the form of pellets	kg	Nil	Nil
1210.20 000	- Hop cones, ground, powdered or in the form of pellets; lupulin	kg	Nil	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 or dried, whether or not cut, crushed or powdered.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
1211.20 000	- Ginseng roots	kg	Nil	Nil
1211.30 000	- Coca leaf	kg	Nil	Nil
1211.40 000	- Poppy straw	kg	Nil	Nil
1211.90	- Other:			
100	- - Patchouli plants and parts (including leaves) used for distillation	kg	Nil	Nil
200	- - Agarwood (gaharu) chips	kg	Nil	Nil
300	- - Sandalwood chips	kg	Nil	Nil
	- - Liquorice roots:			
410	- - - In crushed or powdered form	kg	Nil	Nil
490	- - - Other	kg	Nil	Nil
	- - Other:			
910	- - - In crushed or powdered form	kg	Nil	Nil
990	- - - Other	kg	Nil	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.			
	- Seaweeds and other algae:			
1212.21 000	- - Fit for human consumption	kg	Nil	Nil
1212.29 000	- - Other	kg	Nil	Nil
	- Other:			
1212.91 000	- - Sugar beet	kg	Nil	Nil
1212.92 000	- - Locust beans (carob)	kg	Nil	Nil
1212.93 000	- - Sugar cane	kg	5%	Nil
1212.94 000	- - Chicory roots	kg	5%	Nil
1212.99	- - Other:			
200	- - - Apricot, peach (including nectarine) or plum stones and kernels	kg	Nil	Nil
900	- - - Other	kg	5%	Nil
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.			
100	- In the form of pellets	kg	Nil	Nil
900	- Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
1214.10 000	- Lucerne (alfalfa) meal and pellets	kg	Nil	Nil
1214.90 000	- Other	kg	Nil	Nil

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Chapter 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 headings 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
13.01	Lac; natural gums, resin, gum-resins and oleoresins (for example, balsams).			
1301.20 000	- Gum Arabic	kg	Nil	Nil
1301.90 000	- Other	kg	Nil	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:			
1302.11 000	- - Opium	kg	Nil	Nil
1302.12 000	- - Of liquorice	kg	Nil	Nil
1302.13 000	- - Of hops	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
1302.19 000	- - Other	kg	Nil	Nil
1302.20 000	- Pectic substances, pectinates and pectates	kg	Nil	Nil
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:			
1302.31 000	- - Agar-agar	kg	Nil	Nil
1302.32 000	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	kg	Nil	Nil
1302.39 000	- - Other	kg	Nil	Nil

Chapter 14
Vegetable plaiting materials; vegetable products
not elsewhere specified or included

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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).			
1401.10 000	- Bamboos	kg	Nil	Nil
1401.20	- Rattans:			
100	- - Whole	kg	Nil	RM 2.70
210	- - Split-core:			
290	- - - Not exceeding 12 mm in diameter	kg	Nil	RM 1.00
300	- - - Other	kg	Nil	RM 2.70
900	- - Split-skin	kg	Nil	RM 1.00
1401.90 000	- - Other	kg	Nil	RM 2.70
1401.90 000	- Other	kg	Nil	Nil
14.04	Vegetable products not elsewhere specified or included.			
1404.20 000	- Cotton linters	kg	Nil	Nil
1404.90 000	- Other	kg	Nil	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

Chapter 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 residue 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.			
1501.10 000	- Lard	kg	10%	Nil
1501.20	- Other pig fat:			
100	- - Bone fat and fats obtained from waste of pigs	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
900	- - Other	kg	10%	Nil
1501.90	- Other:			
100	- - Poultry fat	kg	10%	Nil
200	- - Bone fat and fats obtained from waste of poultry	kg	5%	Nil
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.			
1502.10 000	- Tallow	kg	5%	Nil
1502.90 000	- Other	kg	5%	Nil
1503.00 000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	kg	5%	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:			
100	- - Solid fractions	kg	5%	Nil
900	- - Other	kg	15%	Nil
1504.20	- Fats and oils and their fractions, of fish, other than liver oils:			
100	- - Solid fractions	kg	5%	Nil
900	- - Other	kg	5%	Nil
1504.30	- Fats and oils and their fractions, of marine mammals:			
100	- - Solid fractions	kg	5%	Nil
900	- - Other	kg	5%	Nil
1505.00 000	Wool grease and fatty substances derived therefrom (including lanolin).	kg	Nil	Nil
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.			
100	- Solid fractions	kg	5%	Nil
900	- Other	kg	5%	Nil
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.			
1507.10 000	- Crude oil, whether or not degummed	kg	5%	Nil
1507.90	- Other:			
100	- - Solid fractions	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
900	- - Other	kg	5%	Nil
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.			
1508.10 000	- Crude oil	kg	5%	Nil
1508.90	- Other:			
100	- - Solid fractions	kg	5%	Nil
900	- - Other	kg	5%	Nil
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.			
1509.10 000	- Virgin	kg	Nil	Nil
1509.90	- Other:			
100	- - Solid fractions	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.			
100	- Solid fractions	kg	Nil	Nil
900	- Other	kg	Nil	Nil
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.			
1511.10 000	- Crude oil	tonne	Nil	As specified in Appendix A
1511.90	- Other:			
100	- - Solid fractions	tonne	5%	Nil
	- - Other:			
910	- - - In packings of a weight not exceeding 20 kg	tonne	5%	Nil
990	- - - Other	tonne	5%	As specified in Appendix A
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.			
	- Sunflower-seed or safflower oil and fractions thereof:			
1512.11 000	- - Crude oil	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
1512.19	- - Other:			
	- - - Sunflower-seed oil and its fractions:			
110	- - - - Solid fractions	kg	Nil	Nil
190	- - - - Other	kg	Nil	Nil
	- - - Safflower oil:			
210	- - - - Solid fractions	kg	Nil	Nil
290	- - - - Other	kg	Nil	Nil
	- Cotton-seed oil and its fractions:			
1512.21 000	- - Crude oil, whether or not gossypol has been removed	kg	Nil	Nil
1512.29	- - Other:			
100	- - - Solid fractions	kg	Nil	Nil
900	- - - Other	kg	Nil	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:			
1513.11 000	- - Crude oil	kg	5%	Nil
1513.19 000	- - Other	kg	5%	Nil
	- Palm kernel or babassu oil and fractions thereof:			
1513.21	- - Crude oil:			
100	- - - Palm kernel	tonne	Nil	10%
900	- - - Other	kg	Nil	Nil
1513.29	- - Other:			
	- - - Palm kernel:			
110	- - - - Palm kernel olein, crude	tonne	Nil	Nil
120	- - - - Palm kernel olein, refined, bleached and deodorised (RBD)	tonne	Nil	Nil
130	- - - - Palm kernel oil, refined, bleached and deodorised (RBD)	tonne	Nil	5%
	- - - - Solid fractions:			
141	- - - - - Palm kernel stearin, crude	tonne	5%	Nil
149	- - - - - Other	tonne	5%	Nil
190	- - - - Other	tonne	2%	Nil
	- - - Other:			
910	- - - - Solid fractions	kg	5%	Nil
990	- - - - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.			
	- Low erucic acid rape or colza oil and its fractions:			
1514.11 000	- - Crude oil	kg	Nil	Nil
1514.19	- - Other:			
100	- - - Solid fractions	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
	- Other:			
1514.91 000	- - Crude oil	kg	Nil	Nil
1514.99	- - Other:			
100	- - - Solid fractions	kg	Nil	Nil
900	- - - Other	kg	Nil	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:			
1515.11 000	- - Crude oil	kg	Nil	Nil
1515.19	- - Other:			
100	- - - Solid fractions	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
	- Maize (corn) oil and its fractions:			
1515.21 000	- - Crude oil	kg	Nil	Nil
1515.29	- - Other:			
100	- - - Solid fractions	kg	5%	Nil
900	- - - Other	kg	Nil	Nil
1515.30	- Castor oil and its fractions:			
100	- - Solid fractions	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
1515.50	- Sesame oil and its fractions:			
100	- - Solid fractions	kg	Nil	Nil
	- - Other:			
910	- - - For domestic use	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
1515.90	- Other:			
	- - Almond oil and its fractions:			
110	- - - Solid fractions	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
190	- - - Other	kg	Nil	Nil
	- - Illipenut oil and its fractions:			
210	- - - Solid fractions	kg	Nil	Nil
290	- - - Other	kg	Nil	Nil
	- - Other:			
910	- - - Solid fractions	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			
1516.10	- Animal fats and oils and their fractions:			
	- - Re-esterified:			
110	- - - Bones or waste of animal fats and oils	kg	5%	Nil
190	- - - Other	kg	10%	Nil
900	- - Other	kg	5%	Nil
1516.20	- Vegetable fats and oils and their fractions:			
	- - Re-esterified fats and oils and their fractions:			
	- - - Of soya bean, cotton seeds, ground nut, sunflower seed and olive:			
111	- - - - Of soya beans	kg	5%	Nil
112	- - - - Of cotton seeds	kg	Nil	Nil
113	- - - - Of ground-nuts	kg	Nil	Nil
114	- - - - Of sunflower seeds	kg	Nil	Nil
115	- - - - Of olive	kg	Nil	Nil
120	- - - Of rape, colza and mustard seeds	kg	Nil	Nil
	- - - Of palm oil:			
131	- - - - Crude	tonne	Nil	Nil
	- - - - Other:			
132	- - - - - In packing of a net weight not exceeding 20 kg	tonne	5%	Nil
133	- - - - - In packings of a net weight exceeding 20 kg	tonne	5%	Nil
150	- - - Of coconuts	kg	5%	Nil
	- - - Of palm kernel oil:			
161	- - - - Crude	tonne	Nil	10%
162	- - - - Refined, bleached and deodorised (RBD)	tonne	Nil	5%
	- - - Of palm kernel olein:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
171	- - - - Crude	tonne	Nil	Nil
172	- - - - Refined, bleached and deodorised (RBD)	tonne	Nil	Nil
	- - - Of sesame seed, almond and illipenut:			
181	- - - - Of sesame seed	kg	Nil	Nil
182	- - - - Of almond	kg	Nil	Nil
183	- - - - Of illipenut	kg	Nil	Nil
	- - - Other:			
191	- - - - Of maize	kg	Nil	Nil
192	- - - - Of linseed	kg	Nil	Nil
193	- - - - Of castor	kg	Nil	Nil
199	- - - - Other	kg	Nil	Nil
	- - Other:			
910	- - - Hydrogenated ground-nuts oil	kg	5%	Nil
920	- - - Hydrogenated sesame seed oil	kg	5%	Nil
930	- - - Hydrogenated castor oil (opal wax)	kg	Nil	Nil
940	- - - Palm kernel stearin, crude	tonne	5%	Nil
950	- - - Palm kernel stearin, refined, bleached and deodorised (RBD)	tonne	5%	Nil
960	- - - Palm kernel olein, hydrogenated and refined, bleached and deodorised (RBD)	tonne	5%	Nil
970	- - - Palm kernel stearin, hydrogenated and refined, bleached and deodorised (RBD)	tonne	5%	Nil
	- - - Palm stearin with iodine value not exceeding 48:			
981	- - - - Crude	tonne	5%	Nil
982	- - - - Refined, bleached and deodorised (RBD)	tonne	Nil	Nil
989	- - - - Other	tonne	5%	Nil
990	- - - Other	kg	5%	Nil
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.			
1517.10	- Margarine, excluding liquid margarine:			
100	- - In airtight containers	kg	10%	Nil
900	- - Other	kg	10%	Nil
1517.90	- Other:			
100	- - Imitation ghee	kg	10%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
200	- - Imitation lard	kg	10%	Nil
300	- - Liquid margarine	kg	20%	Nil
400	- - Of a kind used as mould release preparations	kg	10%	Nil
	- - Other mixtures or preparations of vegetables fats or oils or of their fractions:			
510	- - - Solid mixtures or preparations	kg	10%	Nil
	- - - Liquid mixtures or preparations:			
521	- - - - In which ground-nut oil predominates	kg	10%	Nil
522	- - - - In which linseed oil predominates	kg	Nil	Nil
	- - - - In which palm oil predominates:			
524	- - - - - Crude	tonne	Nil	Nil
	- - - - - Other:			
526	- - - - - In packings of a net weight of less than 20 kg	tonne	5%	Nil
527	- - - - - In packings of a net weight of 20 kg or more	tonne	5%	Nil
	- - - - In which palm kernel oil predominates:			
531	- - - - - Crude	tonne	Nil	Nil
532	- - - - - Refined, bleached and deodorised (RBD)	tonne	Nil	Nil
	- - - - In which palm kernel olein predominates:			
541	- - - - - Crude	tonne	Nil	Nil
542	- - - - - Refined, bleached and deodorised (RBD)	tonne	Nil	Nil
550	- - - - In which castor oil predominates	kg	Nil	Nil
551	- - - - In which tung oil predominates	kg	Nil	Nil
552	- - - - In which sesame oil predominates	kg	Nil	Nil
553	- - - - In which almond oil predominates	kg	Nil	Nil
554	- - - - In which maize (corn oil) predominates	kg	Nil	Nil
555	- - - - In which soya bean oil predominates	kg	5%	Nil
556	- - - - In which cotton seed oil predominates	kg	Nil	Nil
557	- - - - In which olive oil predominates	kg	Nil	Nil
558	- - - - In which sunflower oil predominates	kg	Nil	Nil
559	- - - - In which rape, colza or mustard oil predominates	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
560	- - - - In which illipe nut oil predominates	kg	Nil	Nil
561	- - - - In which coconut oil predominates	kg	5%	Nil
590	- - - - Other	kg	Nil	Nil
600	- - Of mixtures or preparations of animal fats or oils or of their fractions	kg	10%	Nil
900	- - Other	kg	10%	Nil
1518.00	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:			
110	- - Linoxyn	kg	Nil	Nil
190	- - Other	kg	Nil	Nil
200	- Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils	kg	Nil	Nil
	- Inedible mixtures or preparations of vegetable fats or oils or of fractions of different fats or oils:			
310	- - Of ground-nuts oil	kg	10%	Nil
320	- - Of linseed oil	kg	Nil	Nil
	- - Of palm oil:			
331	- - - Crude	tonne	Nil	Nil
	- - - Other:			
333	- - - - In packings of a net weight of less than 20 kg	tonne	5%	Nil
334	- - - - In packings of a net weight of 20 kg or more	tonne	5%	Nil
	- - Of palm kernel oil:			
341	- - - Crude	tonne	Nil	Nil
342	- - - Refined, bleached and deoderised (RBD)	tonne	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	- - Of palm kernel, olein:			
351	- - - Crude	tonne	Nil	Nil
352	- - - Refined, bleached and deoderised (RBD)	tonne	5%	Nil
360	- - Of castor oil	kg	Nil	Nil
361	- - Of tung oil	kg	Nil	Nil
362	- - Of sesame oil	kg	Nil	Nil
363	- - Of almond oil	kg	Nil	Nil
364	- - Of maize (corn) oil	kg	Nil	Nil
365	- - Of soya bean oil	kg	5%	Nil
366	- - Of cotton seed oil	kg	5%	Nil
367	- - Of olive oil	kg	Nil	Nil
368	- - Of sunflower oil	kg	Nil	Nil
369	- - Of rape, colza or mustard oil	kg	Nil	Nil
370	- - Of illipenut oil	kg	Nil	Nil
371	- - Of coconut oil	kg	5%	Nil
390	- - Other	kg	Nil	Nil
400	- Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetables fats or oils or fractions thereof	kg	Nil	Nil
1520.00 000	Glycerol, crude; glycerol waters and glycerol lyes.	kg	5%	Nil
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
1521.10 000	- Vegetable waxes	kg	Nil	Nil
1521.90 000	- Other	kg	Nil	Nil
1522.00 000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	kg	5%	Nil

SECTION IV

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

Section 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

Chapter 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 infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
2. The fish, 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.

National Note.

1. For the purposes of heading 16.02, the term "infant" means any person up to 12 months of age and the term "young children" means any person from the age of more than 12 months up to the age of 3 years.

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- In airtight containers	kg	15%	Nil
	- Other:			
910	- - Sausages	kg	10%	Nil
990	- - Other	kg	10%	Nil
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10	- Homogenised preparations:			
	- - In airtight containers:			
110	- - - Infant or young children food	kg	Nil	Nil
120	- - - Pork	kg	15%	Nil
190	- - - Other	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
1602.20	- Of liver of any animal:			
	- - In airtight containers:			
110	- - - Infant or young children food	kg	Nil	Nil
190	- - - Other	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
1602.31	- Of poultry of heading 01.05:			
	- - Of turkeys:			
	- - - In airtight containers:			
110	- - - - Infant or young children food	kg	Nil	Nil
190	- - - - Other	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
1602.32	- - Of fowls of the species <i>Gallus domesticus</i> :			
	- - - In airtight containers:			
110	- - - - Infant or young children food	kg	Nil	Nil
190	- - - - Other	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
1602.39	- - Other:			
	- - - In airtight containers:			
110	- - - - Infant or young children food	kg	Nil	Nil
190	- - - - Other	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
1602.41	- Of swine:			
	- - Hams and cuts thereof:			
	- - - In airtight containers:			
110	- - - - Infant or young children food	kg	Nil	Nil
190	- - - - Other	kg	10%	Nil
	- - - Other:			
910	- - - - Infant or young children food	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
1602.42	- - Shoulders and cuts thereof:			
	- - - In airtight containers:			
110	- - - - Infant or young children food	kg	Nil	Nil
190	- - - - Other	kg	10%	Nil
	- - - Other:			
910	- - - - Infant or young children food	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
1602.49	- - Other, including mixtures:			
	- - - In airtight containers:			
110	- - - - Infant or young children food	kg	Nil	Nil
190	- - - - other	kg	10%	Nil
	- - - Other:			
910	- - - - Infant or young children food	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
1602.50	- Of bovine animals:			
	- - In airtight containers:			
110	- - - Infant or young children food	kg	Nil	Nil
190	- - - Other	kg	Nil	Nil
	- - Other:			
910	- - - Infant or young children food	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
1602.90	- Other, including preparations of blood of any animal:			
200	- - Preparations of blood	kg	15%	Nil
	- - Other:			
	- - - In airtight containers:			
911	- - - - Infant or young children food	kg	Nil	Nil
919	- - - - Other	kg	Nil	Nil
	- - - Other:			
991	- - - - Infant or young children food	kg	Nil	Nil
999	- - - - Other	kg	Nil	Nil
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.			
100	- Extracts and juices of meat	kg	20%	Nil
200	- Extracts and juices of fish	kg	20%	Nil
300	- Extracts and juices of crustaceans, molluscs or other aquatic invertebrates	kg	20%	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:			
100	- - - In airtight containers	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
900	- - - Other	kg	Nil	Nil
1604.12	- - Herrings:			
100	- - - In airtight containers	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
1604.13	- - Sardines, sardinella and brisling or sprats:			
	- - - Sardines:			
110	- - - - In airtight containers	kg	Nil	Nil
190	- - - - Other	kg	Nil	Nil
	- - - Other:			
910	- - - - In airtight containers	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
1604.14	- - Tunas, skipjack and bonito (<i>Sarda spp.</i>):			
	- - - Tunas:			
110	- - - - In airtight containers	kg	Nil	Nil
190	- - - - Other	kg	Nil	Nil
	- - - Other:			
910	- - - - In airtight containers	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
1604.15	- - Mackerel:			
100	- - - In airtight containers	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
1604.16	- - Anchovies:			
100	- - - In airtight containers	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
1604.17	- - Eels:			
100	- - - In airtight containers	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
1604.19	- - Other:			
	- - - Horse mackerels:			
110	- - - - In airtight containers	kg	Nil	Nil
190	- - - - Other	kg	Nil	Nil
	- - - Other:			
910	- - - - In airtight containers	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
1604.20	- Other prepared or preserved fish:			
100	- - In airtight containers	kg	Nil	Nil
	- - Other:			
910	- - - Shark fins	kg	6%	Nil
	- - - Fish paste and similar preparations:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
921	- - - - Fish pastes, fish balls or fish cakes	kg	Nil	Nil
929	- - - - Other	kg	Nil	Nil
930	- - - Frozen minced fish, boiled or steamed	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
	- Caviar and caviar substitutes:			
1604.31 000	- - Caviar	kg	8%	Nil
1604.32 000	- - Caviar substitutes	kg	8%	Nil
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10	- Crab:			
100	- - In airtight containers	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
	- Shrimps and prawns:			
1605.21 000	- - Not in airtight container	kg	Nil	Nil
1605.29	- - Other:			
100	- - - Shrimps and prawns sate	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
1605.30	- Lobster:			
100	- - In airtight containers	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
1605.40	- Other crustaceans:			
100	- - In airtight containers	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
	- Molluscs:			
1605.51	- - Oysters:			
100	- - - In airtight containers	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
1605.52	- - Scallops, including queen scallops:			
100	- - - In airtight containers	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
1605.53	- - Mussels:			
100	- - - In airtight containers	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
1605.54	- - Cuttle fish and squid:			
	- - - In airtight containers:			
110	- - - - Cuttle fish sate	kg	Nil	Nil
190	- - - - Other	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
1605.55	- - Octopus:			
100	- - - In airtight containers	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
1605.56	- - Clams, cockles and arkshells:			
100	- - - In airtight containers	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
1605.57	- - Abalone:			
100	- - - In airtight containers	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
1605.58	- - Snails, other than sea snails:			
100	- - - In airtight containers	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
1605.59	- - Other:			
100	- - - In airtight containers	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
	- Other aquatic invertebrates:			
1605.61	- - Sea cucumbers:			
100	- - - In airtight containers	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
1605.62	- - Sea urchins:			
100	- - - In airtight containers	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
1605.63	- - Jellyfish:			
100	- - - In airtight containers	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
1605.69	- - Other:			
100	- - - In airtight containers	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil

Chapter 17
Sugars and sugar confectionery

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.			
	- Raw sugar not containing added flavouring or colouring matter:			
1701.12 000	- - Beet sugar	kg	Nil	Nil
1701.13 000	- - Cane sugar specified in Subheading Note 2 to this Chapter	kg	Nil	Nil
1701.14 000	- - Other cane sugar	kg	Nil	Nil
	- Other:			
1701.91 000	- - Containing added flavouring or colouring matter	kg	Nil	Nil
1701.99 000	- - Other	kg	Nil	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:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
1702.11 000	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	Nil	Nil
1702.19 000	- - Other	kg	Nil	Nil
1702.20 000	- Maple sugar and maple syrup	kg	Nil	Nil
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:			
100	- - Glucose	kg	Nil	Nil
200	- - Glucose syrup	kg	10%	Nil
1702.40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar:			
100	- - Glucose	kg	Nil	Nil
200	- - Glucose syrup	kg	Nil	Nil
1702.50 000	- Chemically pure fructose	kg	Nil	Nil
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:			
100	- - Fructose	kg	Nil	Nil
200	- - Fructose syrup	kg	10%	Nil
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:			
110	- - - Chemically pure maltose	kg	Nil	Nil
190	- - - Other	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
17.03	Molasses resulting from the extraction or refining of sugar.			
1703.10 000	- Cane molasses	kg	Nil	Nil
1703.90 000	- Other	kg	Nil	Nil
17.04	Sugar confectionery (including white chocolate), not containing cocoa.			
1704.10 000	- Chewing gum, whether or not sugar-coated	kg	15%	Nil
1704.90 000	- Other	kg	15%	Nil

Chapter 18
Cocoa and cocoa preparations

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
1801.00 000	Cocoa beans, whole or broken, raw or roasted.	kg	Nil	Nil
1802.00 000	Cocoa shells, husks, skins and other cocoa waste.	kg	Nil	Nil
18.03	Cocoa paste, whether or not defatted.			
1803.10 000	- Not defatted	kg	10%	Nil
1803.20 000	- Wholly or partly defatted	kg	10%	Nil
1804.00 000	Cocoa butter, fat and oil.	kg	10%	Nil
1805.00 000	Cocoa powder, not containing added sugar or other sweetening matter.	kg	10%	Nil
18.06	Chocolate and other food preparations containing cocoa.			
1806.10 000	- Cocoa powder, containing added sugar or other sweetening matter	kg	10%	Nil
1806.20 000	- 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	kg	15%	Nil
	- Other, in blocks, slabs or bars:			
1806.31	- - Filled:			
100	- - - Chocolate confectionery	kg	15%	Nil
900	- - - Other	kg	15%	Nil
1806.32	- - Not filled:			
100	- - - Chocolate confectionery	kg	15%	Nil
900	- - - Other	kg	15%	Nil
1806.90 000	- Other	kg	15%	Nil

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

Chapter 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.

National Note.

1. For the purposes of heading 19.01, the term "infant" means any person up to 12 months of age and the term "young children" means any person from the age of more than 12 months up to the age of 3 years.

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
1901.10	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.			
	- Preparations for infant use, put up for retail sale:			
100	- - Malt extract	kg	Nil	Nil
	- - Of goods of headings 04.01 to 04.04:			
	- - - Not containing cocoa:			
211	- - - - Prepared milk in powder form	kg	Nil	Nil
219	- - - - Other	kg	Nil	Nil
220	- - - Containing cocoa	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:			
	- - Of flour, groats, meal, starch or malt extract:			
110	- - - Not containing cocoa	kg	Nil	Nil
120	- - - Containing cocoa	kg	Nil	Nil
	- - Other:			
910	- - - Not containing cocoa	kg	Nil	Nil
920	- - - Containing cocoa	kg	Nil	Nil
1901.90	- Other:			
100	- - Malt extract	kg	Nil	Nil
	- - Of flour, groats, meal, or starch:			
	- - - Preparations for infant and young children use, not put up for retail sale:			
411	- - - - Not containing cocoa	kg	6%	Nil
412	- - - - Containing cocoa	kg	6%	Nil
	- - - Other:			
491	- - - - Not containing cocoa	kg	6%	Nil
492	- - - - Containing cocoa	kg	6%	Nil
	- - Other, of goods of headings 04.01 to 04.04:			
510	- - - Filled milk	kg	Nil	Nil
520	- - - Preparations for young children use, put up for retail sale	kg	Nil	Nil
	- - - Other:			
591	- - - - Not containing cocoa powder	kg	Nil	Nil
592	- - - - Containing cocoa powder	kg	7%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
1902.11	- Uncooked pasta, not stuffed or otherwise prepared:			
	- - Containing eggs:			
100	- - - Noodles	kg	5%	Nil
900	- - - Other	kg	5%	Nil
1902.19	- - Other:			
200	- - - Rice vermicelli (bee hoon)	kg	6%	Nil
300	- - - Transparent vermicelli	kg	6%	Nil
400	- - - Noodles	kg	5%	Nil
900	- - - Other	kg	6%	Nil
1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:			
100	- - Stuffed with meat or meat offal	kg	Nil	Nil
200	- - Stuffed with fish	kg	8%	Nil
300	- - Stuffed with crustaceans or molluscs	kg	8%	Nil
900	- - Other	kg	6%	Nil
1902.30	- Other pasta:			
200	- - Instant rice vermicelli	kg	8%	Nil
300	- - Transparent vermicelli	kg	6%	Nil
400	- - Instant noodles	kg	8%	Nil
500	- - Rice vermicelli (bee hoon)	kg	5%	Nil
900	- - Other	kg	8%	Nil
1902.40	- Couscous:			
100	- - Cooked	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
1903.00 000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	kg	5%	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:			
100	- - Containing cocoa	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
900	- - Other	kg	2%	Nil
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:			
100	- - Containing cocoa	kg	7%	Nil
900	- - Other	kg	7%	Nil
1904.30	- Bulgur wheat:			
100	- - Containing cocoa	kg	7%	Nil
900	- - Other	kg	7%	Nil
1904.90	- Other:			
100	- - Containing cocoa	kg	7%	Nil
900	- - Other	kg	7%	Nil
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
1905.10 000	- Crispbread	kg	Nil	Nil
1905.20 000	- Gingerbread and the like	kg	Nil	Nil
	- Sweet biscuits; waffles and wafers:			
1905.31 000	- - Sweet biscuits	kg	6%	Nil
1905.32 000	- - Waffles and wafers	kg	6%	Nil
1905.40	- Rusks, toasted bread and similar toasted products:			
100	- - Not containing added sugar, honey, eggs, fats, cheese or fruit	kg	Nil	Nil
900	- - Other	kg	6%	Nil
1905.90	- Other:			
100	- - Unsweetened biscuits	kg	6%	Nil
	- - Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:			
210	- - - Communion wafers	kg	Nil	Nil
220	- - - Empty cachets and similar products of a kind suitable for pharmaceutical use	kg	Nil	Nil
230	- - - Sealing wafers, rice paper and similar products	kg	Nil	Nil
300	- - Other bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit	kg	Nil	Nil
900	- - Other	kg	Nil	Nil

Chapter 20

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

Chapter 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 infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of 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 infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 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.

National Note.

1. For the purposes of heading 20.02, 20.03, 20.04, 20.05, 20.07 and 20.09, the term "infant" means any person up to 12 months of age and the term "young children" means any person from the age of more than 12 months up to the age of 3 years.

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
2001.10 000	- Cucumbers and gherkins	kg	Nil	Nil
2001.90	- Other:			
	- - Vegetable, fruit or nuts:			
110	- - - Sweet corn	kg	Nil	Nil
120	- - - Onions	kg	Nil	Nil
190	- - - Other	kg	Nil	Nil
200	- - Products based on manioc, sweet potatoes and similar roots and tubers with high starch content, potato or dried leguminous vegetable flours	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10	- Tomatoes, whole or in pieces:			
100	- - Cooked otherwise than by steaming or boiling in water	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
2002.90	- Other:			
200	- - Infant and young children food	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
2003.10	- Mushrooms of the genus <i>Agaricus</i> :			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
200	- - Infant and young children food	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
2003.90	- Other:			
	- - Truffles:			
310	- - - Infant and young children food	kg	Nil	Nil
390	- - - Other	kg	Nil	Nil
	- - Other:			
920	- - - Infant and young children food	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
2004.10	- Potatoes:			
200	- - Infant and young children food	kg	Nil	Nil
300	- - Products based on potato flour	kg	Nil	Nil
	- - Other:			
910	- - - In airtight containers	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
2004.90	- Other vegetables and mixtures of vegetables:			
200	- - Infant and young children food	kg	Nil	Nil
300	- - Sweet corn, on the cob or in grains	kg	Nil	Nil
400	- - Preparations of leguminous vegetables or manioc, sweet potatoes or similar roots and tubers with high starch content flours	kg	Nil	Nil
	- - Other:			
910	- - - In airtight containers	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
2005.10	- Homogenised vegetables:			
100	- - Infant and young children food	kg	Nil	Nil
	- - Other:			
910	- - - In airtight containers	kg	8%	Nil
990	- - - Other	kg	Nil	Nil
2005.20	- Potatoes:			
100	- - Infant and young children food	kg	Nil	Nil
	- - Other:			
910	- - - In airtight containers	kg	8%	Nil
990	- - - Other	kg	Nil	Nil
2005.40	- Peas (<i>Pisum sativum</i>):			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- - Infant and young children food	kg	Nil	Nil
	- - Other:			
910	- - - In airtight containers	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
2005.51	- Beans (<i>Vigna spp., Phaseolus spp.</i>):			
	- - Beans, shelled:			
100	- - - Infant and young children food	kg	Nil	Nil
	- - - Other:			
910	- - - - In airtight containers	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
2005.59	- - Other:			
100	- - - Infant and young children food	kg	Nil	Nil
	- - - Other:			
910	- - - - In airtight containers	kg	8%	Nil
990	- - - - Other	kg	Nil	Nil
2005.60	- Asparagus:			
100	- - Infant and young children food	kg	Nil	Nil
	- - Other:			
910	- - - In airtight containers	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
2005.70	- Olives:			
100	- - Infant and young children food	kg	Nil	Nil
	- - Other:			
910	- - - In airtight containers	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
2005.80	- Sweet corn (<i>Zea mays var, saccharata</i>):			
100	- - In airtight containers	kg	8%	Nil
900	- - Other	kg	8%	Nil
2005.91	- Other vegetables and mixtures of vegetables:			
	- - Bamboo shoots:			
100	- - - In airtight containers	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
2005.99	- - Other:			
100	- - - Infant and young children food	kg	Nil	Nil
	- - - Other:			
910	- - - - In airtight container	kg	8%	Nil
990	- - - - Other	kg	Nil	Nil
2006.00 000	Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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	- Homogenised preparations:			
100	- - Infant and young children food	kg	Nil	Nil
900	- - Other:	kg	Nil	Nil
	- - Citrus fruit:			
2007.91	- - - Marmalades and lemon curd	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
2007.99	- - Other:			
100	- - - Jam and fruit jellies	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
	- Nuts, ground-nuts and other seeds, whether or not mixed together:			
2008.11 000	- - Ground-nuts	kg	Nil	Nil
2008.19	- - Other, including mixtures:			
200	- - - Roasted	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
2008.20	- Pineapples:			
200	- - In airtight containers	kg	10%	Nil
900	- - Other	kg	10%	Nil
2008.30	- Citrus fruit:			
	- - Containing added sugar or other sweetening matter or spirit:			
210	- - - In airtight containers	kg	Nil	Nil
290	- - - Other	kg	Nil	Nil
	- - Other:			
910	- - - In airtight containers	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
2008.40	- Pears:			
	- - Containing added sugar or other sweetening matter or spirit:			
210	- - - In airtight containers	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
290	- - - Other	kg	Nil	Nil
	- - Other:			
910	- - - In airtight containers	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
2008.50	- Apricots:			
	- - Containing added sugar or other sweetening matter or spirit:			
210	- - - In airtight containers	kg	Nil	Nil
290	- - - Other	kg	Nil	Nil
	- - Other:			
910	- - - In airtight containers	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
2008.60	- Cherries:			
	- - Containing added sugar or other sweetening matter or spirit:			
210	- - - In airtight containers	kg	Nil	Nil
290	- - - Other	kg	Nil	Nil
	- - Other:			
910	- - - In airtight containers	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
2008.70	- Peaches, including nectarines:			
	- - Containing added sugar or other sweetening matter or spirit:			
210	- - - In airtight containers	kg	Nil	Nil
290	- - - Other	kg	Nil	Nil
	- - Other:			
910	- - - In airtight containers	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
2008.80	- Strawberries:			
	- - Containing added sugar or other sweetening matter or spirit:			
210	- - - In airtight containers	kg	Nil	Nil
290	- - - Other	kg	Nil	Nil
	- - Other:			
910	- - - In airtight containers	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
	- Other, including mixtures other than those of subheading 2008.19:			
2008.91 000	- - Palm hearts	kg	8%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2008.93	- - Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis- idaea</i>):			
	- - - Containing added sugar or other sweetening matter or spirit:			
110	- - - - In airtight containers	kg	Nil	Nil
190	- - - - Other	kg	Nil	Nil
	- - - Other:			
910	- - - - In airtight containers	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
2008.97	- - Mixtures:			
100	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts	kg	Nil	Nil
	- - - Containing added sugar or other sweetening matter or spirit:			
210	- - - - In airtight containers	kg	Nil	Nil
290	- - - - Other	kg	Nil	Nil
	- - - Other:			
910	- - - - In airtight containers	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
2008.99	- - Other:			
200	- - - Stems, roots and other edible parts of plants, not including fruits or nuts	kg	Nil	Nil
	- - - Containing added sugar or other sweetening matter or spirit:			
310	- - - - In airtight containers	kg	Nil	Nil
390	- - - - Other	kg	Nil	Nil
	- - - Other:			
910	- - - - In airtight containers	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
	- Orange juice:			
2009.11	- - Frozen:			
100	- - - Infant and young children food	kg	Nil	Nil
	- - - Other:			
910	- - - - Ready for immediate consumption	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2009.12	- - Not frozen, of a Brix value not exceeding 20:			
100	- - - Infant and young children food	kg	Nil	Nil
	- - - Other:			
910	- - - - Ready for immediate consumption	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
2009.19	- - Other:			
100	- - - Infant and young children food	kg	Nil	Nil
	- - - Other:			
910	- - - - Ready for immediate consumption	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
2009.21	- Grapefruit (including pomelo) juice: - - Of a Brix value not exceeding 20:			
100	- - - Infant and young children food	kg	Nil	Nil
	- - - Other:			
910	- - - - Ready for immediate consumption	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
2009.29	- - Other:			
100	- - - Infant and young children food	kg	Nil	Nil
	- - - Other:			
910	- - - - Ready for immediate consumption	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
2009.31	- Juice of any other single citrus fruit: - - Of a Brix value not exceeding 20:			
100	- - - Infant and young children food	kg	Nil	Nil
	- - - Other:			
910	- - - - Ready for immediate consumption	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
2009.39	- - Other:			
100	- - - Infant and young children food	kg	Nil	Nil
	- - - Other:			
910	- - - - Ready for immediate consumption	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
2009.41	- Pineapple juice: 000 - - Of a Brix value not exceeding 20	kg	20%	Nil
2009.49	000 - - Other	kg	20%	Nil
2009.50	000 - Tomato juice	kg	Nil	Nil
2009.61	- Grape juice (including grape must): - - Of a Brix value not exceeding 30:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2009.69	100 - - - Infant and young children food	kg	Nil	Nil
	- - - Other:			
	910 - - - - Ready for immediate consumption	kg	Nil	Nil
	990 - - - - Other	kg	Nil	Nil
	- - Other:			
	100 - - - Infant and young children food	kg	Nil	Nil
2009.71	- - - Other:			
	910 - - - - Ready for immediate consumption	kg	Nil	Nil
	990 - - - - Other	kg	Nil	Nil
	- Apple juice:			
	- - Of a Brix value not exceeding 20:			
	100 - - - Infant and young children food	kg	Nil	Nil
2009.79	- - - Other:			
	910 - - - - Ready for immediate consumption	kg	Nil	Nil
	990 - - - - Other	kg	Nil	Nil
	- Other:			
	100 - - - Infant and young children food	kg	Nil	Nil
	- - - Other:			
2009.81	910 - - - - Ready for immediate consumption	kg	Nil	Nil
	990 - - - - Other	kg	Nil	Nil
	- Juice of any other single fruit or vegetable:			
	- - Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis- idaea</i>) juice:			
	100 - - - Infant and young children food	kg	Nil	Nil
	- - - Other:			
2009.89	910 - - - - Ready for immediate consumption	kg	6%	Nil
	990 - - - - Other	kg	6%	Nil
	- Other:			
	100 - - - Infant and young children food	kg	Nil	Nil
	- - - Other:			
	- - - - Ready for immediate consumption:			
2009.90	911 - - - - - Guava juice	kg	6%	Nil
	919 - - - - - Other	kg	6%	Nil
	990 - - - - Other	kg	6%	Nil
	- Mixtures of juices:			
	100 - - Infant and young children food	kg	Nil	Nil
	- - Other:			
	910 - - - Ready for immediate consumption	kg	10%	Nil
	990 - - - Other	kg	5%	Nil

Chapter 21

Miscellaneous edible preparations

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

National Note.

1. For the purposes of heading 21.04 and 21.06, the term “infant” means any person up to 12 months of age and the term “young children” means any person from the age of more than 12 months up to the age of 3 years.

Heading / subheading (1)	Description (2)	Unit of Quantity (4)	RATE OF DUTY	
			Import (5)	Export
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.			

Heading / subheading (1)	Description (2)	Unit of Quantity (4)	RATE OF DUTY	
			Import (5)	Export
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:			
2101.11 000	- - Extracts, essences and concentrates	kg	5%	Nil
2101.12	- - Preparation with a basis of extracts, essences or concentrates or with a basis of coffee:			
200	- - - Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats	kg	10%	Nil
900	- - - Other	kg	5%	Nil
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:			
100	- - Tea preparations consisting of a mixture of tea, milk powder and sugar	kg	10%	Nil
900	- - Other	kg	Nil	Nil
2101.30 000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	kg	Nil	Nil
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
2102.10 000	- Active yeasts	kg	15%	Nil
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead:			
100	- - Inactive yeasts	kg	Nil	Nil
	- - Other:			
910	- - - Of a kind used in animal feeding	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
2102.30 000	- Prepared baking powders	kg	Nil	Nil
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10 000	- Soya sauce	kg	10%	Nil
2103.20 000	- Tomato ketchup and other tomato sauces	kg	10%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (4)	RATE OF DUTY	
			Import (5)	Export
2103.30 000	- Mustard flour and meal and prepared mustard	kg	Nil	Nil
2103.90	- Other:			
100	- - Sauces other than those of subheadings 2103.10 000 and 2103.20 000	kg	10%	Nil
200	- - Belachan (blachan)	kg	5%	Nil
900	- - Other	kg	5%	Nil
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.			
2104.10	- Soups and broths and preparations therefor:			
100	- - For infant and young children use	kg	Nil	Nil
900	- - Other	kg	20%	Nil
2104.20	- Homogenised composite food preparations:			
100	- - For infant and young children use	kg	Nil	Nil
900	- - Other	kg	20%	Nil
2105.00 000	Ice cream and other edible ice, whether or not containing cocoa.	kg	5%	Nil
21.06	Food preparations not elsewhere specified or included.			
2106.10 000	- Protein concentrates and textured protein substances	kg	15%	Nil
2106.90	- Other:			
100	- - Table cream powders having a basis of milk	kg	Nil	Nil
200	- - Seri kaya	kg	15%	Nil
300	- - Autolysed yeast extracts	kg	20%	Nil
	- - Alcoholic and non-alcoholic compound preparations (other than of heading 33.02) used for making or for the manufacture of beverages:			
410	- - - Non-alcoholic compound preparations or compound preparations having an alcoholic strength by volume not exceeding 0.5% volume	kg	Nil	Nil
490	- - - Other	kg	20%	Nil
500	- - Preparations for the manufacture of lemonade or other beverages	kg	15%	Nil
600	- - Preparations used for making jellies	kg	15%	Nil
700	- - Ice cream powder	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (4)	RATE OF DUTY	
			Import (5)	Export
800	- - Food supplements	kg	Nil	Nil
910	- - - Other:	kg	Nil	Nil
990	- - - For infant and young children use	kg	15%	Nil
	- - - Other			

Chapter 22

Beverages, spirits and vinegar

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
2201.10 000	- Mineral waters and aerated waters	<i>l</i>	20%	Nil
2201.90	- Other:			
100	- - Ice and snow	<i>l</i>	Nil	Nil
900	- - Other	<i>l</i>	5%	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 vegetables juices of heading 20.09.			
2202.10 000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	<i>l</i>	20%	Nil
2202.90	- Other:			
100	- - Non-aerated beverages ready for consumption without dilution	<i>l</i>	20%	Nil
900	- - Other	<i>l</i>	20%	Nil
2203.00	Beer made from malt.			
100	- Not exceeding 5.8% vol	<i>l</i>	RM5.00	Nil
900	- Other	<i>l</i>	RM5.00	Nil
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10 000	- Sparkling wine	<i>l</i>	RM23.00	Nil
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21	- - In containers holding 2 <i>l</i> or less:			
100	- - - Wine	<i>l</i>	RM7.00	Nil
200	- - - Grape must with fermentation prevented or arrested by the addition of alcohol	<i>l</i>	RM7.00	Nil
2204.29	- - Other:			
100	- - - Wine	<i>l</i>	RM7.00	Nil
200	- - - Grape must with fermentation prevented or arrested by the	<i>l</i>	RM7.00	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2204.30 000	addition of alcohol - Other grape must	l	RM7.00	Nil
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205.10 000	- In containers holding 2 l or less	l	RM7.00	Nil
2205.90 000	- Other	l	RM7.00	Nil
2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
100	- Cider and perry	l	RM7.00	Nil
210	- Rice wine (including sake and medicated rice wine): - Sake	l	RM25.50 per 100% vol. per litre	Nil
220	- Other rice wine (including medicated rice wine)	l	RM25.50 per 100% vol. per litre	Nil
300	- Mead	l	RM23.00	Nil
400	- Wines obtained by the fermentation of fruit juices, other than juice of fresh grapes (fig, date or berry wines), or of vegetable juices	l	RM108.50 per 100% vol. per litre	Nil
	- Shandy:			
510	- Exceeding 0.5% vol. but not exceeding 1.14% vol.	l	RM3.00	Nil
590	- Other	l	RM64.50 per 100% vol. per litre	Nil
	- Toddy:			
610	- Bottled or canned	l	RM4.00	Nil
690	- Other	l	RM108.50 per 100% vol. per litre	Nil
900	- Other	l	RM108.50 per 100% vol. per litre	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
2207.10 000	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	<i>l</i>	RM60.00 per 100% vol. per litre	Nil
2207.20 000	- Ethyl alcohol and other spirits, denatured, of any strength	<i>l</i>	RM1.00	Nil
22.08	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:			
100	- - Brandy	<i>l</i>	RM58.00	Nil
900	- - Other	<i>l</i>	RM58.00	Nil
2208.30 000	- Whiskies	<i>l</i>	RM58.00	Nil
2208.40 000	- Rum and other spirits obtained by distilling fermented sugar-cane products	<i>l</i>	RM55.00	Nil
2208.50 000	- Gin and Geneva	<i>l</i>	RM55.00	Nil
2208.60 000	- Vodka	<i>l</i>	RM55.00	Nil
2208.70	- Liqueurs and cordials:			
100	- - Of an alcoholic strength by volume not exceeding 57% vol.	<i>l</i>	RM93.50 per 100% vol. per litre	Nil
900	- - Other	<i>l</i>	RM64.50 per 100% vol. per litre	Nil
2208.90	- Other:			
100	- - Samsu (including medicated samsu)	<i>l</i>	RM26.50 per 100% vol. per litre	Nil
200	- - Arrack or pineapple spirit	<i>l</i>	RM20.00	Nil
300	- - Bitters	<i>l</i>	RM30.00	Nil
	- - Other spirituous beverages:			
910	- - - Exceeding 0.5% vol. but not exceeding 1.14% vol.	<i>l</i>	RM3.00	Nil
990	- - - Other	<i>l</i>	RM64.50 per 100% vol. per litre	Nil
2209.00 000	Vinegar and substitutes for vinegar obtained from acetic acid.	<i>l</i>	5%	Nil

Chapter 23
Residues and waste from the food industries;
prepared animal fodder.

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
2301.10 000	- Flours, meals and pellets, of meat or meat offal; greaves	kg	Nil	Nil
2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:			
100	- - Fish meal	kg	Nil	Nil
900	- - Other	kg	Nil	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.			
2302.10 000	- Of maize (corn)	kg	Nil	Nil
2302.30	- Of wheat:			
100	- - Bran and pollard	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
2302.40	- Of other cereals:			
110	- - Of rice:			
110	- - - Bran	kg	Nil	Nil
190	- - - Other	kg	Nil	Nil
900	- - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2302.50 000	- Of leguminous plants	kg	Nil	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.			
2303.10 000	- Residues of starch manufacture and similar residues	kg	Nil	Nil
2303.20 000	- Beet-pulp, bagasse and other waste of sugar manufacture	kg	Nil	Nil
2303.30 000	- Brewing or distilling dregs and waste	kg	Nil	Nil
2304.00 000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	kg	Nil	Nil
2305.00 000	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	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.			
2306.10 000	- Of cotton seeds	kg	Nil	Nil
2306.20 000	- Of linseed	kg	Nil	Nil
2306.30 000	- Of sunflower seeds	kg	Nil	Nil
	- Of rape or colza seeds:			
2306.41	- - Of low erucic acid rape or colza seeds:			
100	- - - Of low erucic acid rape seeds	kg	Nil	Nil
200	- - - Of low erucic acid colza seeds	kg	Nil	Nil
2306.49	- - Other:			
100	- - - Of other rape seeds	kg	Nil	Nil
200	- - - Of other colza seeds	kg	Nil	Nil
2306.50 000	- Of coconut or copra	kg	Nil	Nil
2306.60 000	- Of palm nuts or kernels	tonne	Nil	Nil
2306.90 000	- Other	kg	Nil	Nil
2307.00 000	Wine lees; argol.	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2308.00 000	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.			
23.09	Preparations of a kind used in animal feeding.	kg	Nil	Nil
2309.10 000	- Dog or cat food, put up for retail sale	kg	Nil	Nil
2309.90 000	- Other	kg	Nil	Nil

Chapter 24
Tobacco and manufactured tobacco substitutes

Chapter 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 water pipe are excluded from this subheading.

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
24.01	Unmanufactured tobacco; tobacco refuse.			
2401.10	- Tobacco, not stemmed/stripped:			
100	- - Flue-cured, of the virginia type	kg	5% and RM40.00	Nil
900	- - Other	kg	5% and RM40.00	Nil
2401.20	- Tobacco, partly or wholly stemmed/stripped:			
100	- - Flue-cured, of the virginia type	kg	5% and RM40.00	Nil
900	- - Other	kg	5% and RM40.00	Nil
2401.30 000	- Tobacco refuse	kg	5% and RM40.00	Nil
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.10 000	- Cigars, cheroots and cigarillos, containing tobacco	kg	RM200.00	Nil
2402.20	- Cigarettes containing tobacco:			
100	- - Beedies	kg	5% and RM14.50	Nil
200	- - Clove cigarettes	kg	RM0.20 per stk	Nil
900	- - Other	kg	RM0.20 per stk	Nil
2402.90	- Other:			
100	- - Cigars, cheroots and cigarillos of tobacco substitutes	kg	RM200.00	Nil
200	- - Cigarettes of tobacco substitutes	kg	RM0.20 per stk	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter:			
	- - - Packed for retail sale:			
110	- - - - In airtight containers	kg	5% and RM40.00	Nil
190	- - - - Other	kg	5% and RM40.00	Nil
900	- - - Other	kg	5% and RM40.00	Nil
2403.19	- - Other:			
	- - - Packed for retail sale:			
110	- - - - In airtight containers	kg	5% and RM40.00	Nil
190	- - - - Other	kg	5% and RM40.00	Nil
900	- - - Other	kg	5% and RM40.00	Nil
	- Other:			
2403.91	- - "Homogenised" or "reconstituted" tobacco:			
100	- - - Packed for retail sale	kg	5% and RM40.00	Nil
900	- - - Other	kg	5% and RM50.00	Nil
2403.99	- - Other:			
100	- - - Snuff, whether or not dry	kg	5% and RM40.00	Nil
	- - - Other manufactured tobacco:			
210	- - - - Cut-rags	kg	5% and RM70.00	Nil
290	- - - - Other	kg	5% and RM50.00	Nil
900	- - - Other	kg	5% and RM50.00	Nil

SECTION V
MINERAL PRODUCTS

Chapter 25
Salt; sulphur; earths and stone;
plastering materials, lime and cement

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2501.00 000	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.	kg	Nil	Nil
2502.00 000	Unroasted iron pyrites.	kg	Nil	Nil
2503.00 000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	kg	Nil	Nil
25.04	Natural graphite.			
2504.10 000	- In powder or in flakes	kg	Nil	Nil
2504.90 000	- Other	kg	Nil	Nil
25.05	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.			
2505.10	- Silica sands and quartz sands:			
100	- - Silica sands	kg	Nil	Nil
200	- - Quartz sands	kg	Nil	Nil
2505.90 000	- Other	kg	Nil	Nil
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
2506.10 000	- Quartz	kg	Nil	Nil
2506.20 000	- Quartzite	kg	Nil	Nil
2507.00 000	Kaolin and other kaolinic clays, whether or not calcined.	kg	Nil	Nil
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.			
2508.10 000	- Bentonite	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2508.30 000	- Fire-clay	kg	Nil	Nil
2508.40	- Other clays:			
	- - Decolourising earths and fuller's earth:			
110	- - - Fuller's earth	kg	30%	Nil
120	- - - Decolourising earths	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
2508.50 000	- Andalusite, kyanite and sillimanite	kg	Nil	Nil
2508.60 000	- Mullite	kg	Nil	Nil
2508.70 000	- Chamotte or dinas earths	kg	Nil	Nil
2509.00 000	Chalk.	kg	Nil	Nil
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.			
2510.10 000	- Unground	kg	Nil	Nil
2510.20 000	- Ground	kg	Nil	Nil
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.			
2511.10 000	- Natural barium sulphate (barytes)	kg	Nil	Nil
2511.20 000	- Natural barium carbonate (witherite)	kg	Nil	Nil
2512.00 000	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	Nil
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.			
2513.10 000	- Pumice stone	kg	Nil	Nil
2513.20 000	- Emery, natural corundum, natural garnet and other natural abrasives	kg	Nil	Nil
2514.00 000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into block or slabs of a rectangular (including square) shape.	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
	- Marble and travertine:			
2515.11 000	- - Crude or roughly trimmed	kg	Nil	Nil
2515.12 000	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	15%	Nil
2515.20 000	- Ecaussine and other calcareous monumental or building stone; alabaster	kg	15%	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.			
	- Granite:			
2516.11 000	- - Crude or roughly trimmed	kg	Nil	Nil
2516.12 000	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	5%	Nil
2516.20	- Sandstone:			
100	- - Crude or roughly trimmed	kg	Nil	Nil
200	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	5%	Nil
2516.90 000	- Other monumental or building stone	kg	5%	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.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2517.10 000	- 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	Nil
2517.20 000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	kg	Nil	Nil
2517.30 000	- Tarred macadam	kg	Nil	Nil
	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:			
2517.41 000	- - Of marble	kg	Nil	Nil
2517.49 000	- - Other	kg	Nil	Nil
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.			
2518.10 000	- Dolomite, not calcined or sintered	kg	5%	Nil
2518.20 000	- Calcined or sintered dolomite	kg	5%	Nil
2518.30 000	- Dolomite ramming mix	kg	5%	Nil
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.			
2519.10 000	- Natural magnesium carbonate (magnesite)	kg	Nil	Nil
2519.90 000	- Other	kg	Nil	Nil
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.			
2520.10 000	- Gypsum; anhydrite	kg	Nil	Nil
2520.20	- Plasters:			
100	- - Of a kind suitable for use in dentistry	kg	Nil	Nil
900	- - Other	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2521.00 000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement .	kg	5%	Nil
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.			
2522.10 000	- Quicklime	kg	10%	Nil
2522.20 000	- Slaked lime	kg	10%	Nil
2522.30 000	- Hydraulic lime	kg	10%	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.			
2523.10 000	- Cement clinkers	tonne	Nil	Nil
	- Portland cement:			
2523.21 000	- - White cement, whether or not artificially coloured	tonne	25%	Nil
2523.29	- - Other:			
100	- - - Coloured cement	tonne	5%	Nil
900	- - - Other	tonne	50%	Nil
2523.30 000	- Aluminous cement	tonne	Nil	Nil
2523.90 000	- Other hydraulic cements	tonne	25%	Nil
25.24	Asbestos.			
2524.10 000	- Crocidolite	kg	Nil	Nil
2524.90 000	- Other	kg	Nil	Nil
25.25	Mica, including splittings; mica waste.			
2525.10 000	- Crude mica and mica rifted into sheets or splittings	kg	Nil	Nil
2525.20 000	- Mica powder	kg	Nil	Nil
2525.30 000	- Mica waste	kg	Nil	Nil
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.			
2526.10	- Not crushed, not powdered:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- - Natural steatite	kg	Nil	Nil
200	- - Talc	kg	Nil	Nil
2526.20	- Crushed or powdered:			
300	- - Talc powder	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
2528.00	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% or H₃BO₃ calculated on the dry weight.			
100	- Natural sodium borates and concentrates thereof (whether or not calcined)	kg	Nil	Nil
200	- Crude natural boric acid	kg	Nil	Nil
900	- Other	kg	Nil	Nil
25.29	Feldspar; leucite; nepheline and nepheline syenite; fluorspar.			
2529.10	- Feldspar:			
100	- - Potash feldspar; soda feldspar	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
	- Fluorspar:			
2529.21 000	- - Containing by weight 97% or less of calcium fluoride	kg	Nil	Nil
2529.22 000	- - Containing by weight more than 97% of calcium fluoride	kg	Nil	Nil
2529.30 000	- Leucite; nepheline and nepheline syenite	kg	Nil	Nil
25.30	Mineral substances not elsewhere specified or included.			
2530.10 000	- Vermiculite, perlite and chlorites, unexpanded	kg	Nil	Nil
2530.20 000	- Kieserite, epsomite (natural magnesium sulphates)	kg	Nil	Nil
2530.90	- Other:			
100	- - Xenotime	kg	Nil	Nil
900	- - Other	kg	Nil	Nil

Chapter 26

Ores, slag and ash

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
26.01	Iron ores and concentrates, including roasted iron pyrites.			
	- Iron ores and concentrates, other than roasted iron pyrites:			
2601.11	- - Non-agglomerated:			
100	- - - Of haematite and concentrates thereof	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
2601.12	- - Agglomerated:			
100	- - - Of haematite and concentrates thereof	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
2601.20	000 - Roasted iron pyrites	kg	Nil	Nil
2602.00	000 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	Nil
2603.00	000 Copper ores and concentrates.	kg	Nil	Nil
2604.00	000 Nickel ores and concentrates.	kg	Nil	Nil
2605.00	000 Cobalt ores and concentrates.	kg	Nil	Nil
2606.00	000 Aluminium ores and concentrates.	kg	Nil	Nil
2607.00	000 Lead ores and concentrates.	kg	Nil	Nil
2608.00	000 Zinc ores and concentrates.	kg	Nil	Nil
2609.00	000 Tin ores and concentrates.	kg	Nil	Nil
2610.00	000 Chromium ores and concentrates.	kg	Nil	Nil
2611.00	Tungsten ores and concentrates.			
100	- Scheelite and concentrates thereof	kg	Nil	Nil
200	- Wolframite and concentrates thereof	kg	Nil	Nil
900	- Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
26.12	Uranium or thorium ores and concentrates.			
2612.10 000	- Uranium ores and concentrates	kg	Nil	Nil
2612.20	- Thorium ores and concentrates:			
100	- - Monazite and concentrates thereof	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
26.13	Molybdenum ores and concentrates.			
2613.10 000	- Roasted	kg	Nil	Nil
2613.90 000	- Other	kg	Nil	Nil
2614.00	Titanium ores and concentrates.			
100	- Ilmenite and concentrates	kg	Nil	Nil
900	- Other	kg	Nil	Nil
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.			
2615.10 000	- Zirconium ores and concentrates	kg	Nil	Nil
2615.90 000	- Other	kg	Nil	Nil
26.16	Precious metal ores and concentrates.			
2616.10 000	- Silver ores and concentrates	kg	Nil	Nil
2616.90	- Other:			
100	- - Gold ores and concentrates	kg	Nil	Nil
200	- - Platinum ores and concentrates	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
26.17	Other ores and concentrates.			
2617.10 000	- Antimony ores and concentrates	kg	Nil	Nil
2617.90	- Other:			
100	- - Bismuth ores and concentrates	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
2618.00 000	Granulated slag (slag sand) from the manufacture of iron or steel.	tonne	Nil	Nil
2619.00 000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	kg	Nil	Nil
26.20	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2620.11 000	- Containing mainly zinc: - - Hard zinc spelter	kg	Nil	5%
2620.19 000	- - Other	kg	Nil	5%
2620.21 000	- Containing mainly lead: - - Leaded gasoline sludges and leaded anti-knock compound sludges	kg	Nil	5%
2620.29 000	- - Other	kg	Nil	5%
2620.30 000	- Containing mainly copper	kg	Nil	5%
2620.40 000	- Containing mainly aluminium	kg	Nil	5%
2620.60 000	- 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	5%
2620.91 000	- Other: - - Containing antimony, beryllium, cadmium, chromium or their mixtures	kg	Nil	5%
2620.99	- - Other:			
100	- - - Containing mainly niobium	kg	Nil	5%
200	- - - Slag and hardhead of tin	kg	Nil	Nil
900	- - - Other	kg	Nil	5%
26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.			
2621.10 000	- Ash and residues from the incineration of municipal waste	kg	Nil	5%
2621.90	- Other:			
100	- - Crude potassium salts obtained in the sugar industry from residues of beet molasses	kg	Nil	Nil
900	- - Other	kg	Nil	5%

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

Chapter 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 (ASTM D 86 method).
5. For the purposes of the subheadings 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.

National Note.

1. For the purposes of heading 27.10:

- (a) "Lights oils" means oils of which 90% more by volume (including losses) distils at 210°C (ASTM D 86 method);
- (b) "Medium oils" means oils of which less than 90% by volume (including losses) distils at 210°C and 65% or more by volume (including loss) distils at 250 °C (ASTM D 86 method);
- (c) "Heavy oils" means oils of which less than 65% by volume (including losses) distils by 250°C by the ASTM D 86 method or of which the distillation percentage at 250°C cannot be determined by that method.

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
2701.11 000	- Coal, whether or not pulverised, but not agglomerated:	kg	Nil	Nil
2701.12 000	- - Anthracite	kg	Nil	Nil
2701.19 000	- - Bituminous coal	kg	Nil	Nil
2701.20 000	- - Other coal	kg	Nil	Nil
	- Briquettes, ovoids and similar solid fuels manufactured from coal	kg	Nil	Nil
27.02	Lignite, whether or not agglomerated, excluding jet.			
2702.10 000	- Lignite, whether or not pulverised, but not agglomerated	kg	Nil	Nil
2702.20 000	- Agglomerated lignite	kg	Nil	Nil
2703.00 000	Peat (including peat litter), whether or not agglomerated.	kg	Nil	Nil
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.			
100	- Coke and semi-coke of coal	kg	Nil	Nil
200	- Coke and semi-coke of lignite or of peat	kg	Nil	Nil
300	- Retort carbon	kg	Nil	Nil
2705.00 000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2706.00 000	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	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.			
2707.10 000	- Benzol (benzene)	kg	Nil	Nil
2707.20 000	- Toluol (toluene)	kg	Nil	Nil
2707.30 000	- Xylol (xylenes)	kg	Nil	Nil
2707.40 000	- Naphthalene	kg	Nil	Nil
2707.50 000	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	kg	Nil	Nil
	- Other:			
2707.91 000	- - Creosote oils	kg	Nil	Nil
2707.99	- - Other:			
100	- - - Phenols	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
2708.10 000	- Pitch	kg	Nil	Nil
2708.20 000	- Pitch coke	kg	Nil	Nil
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.			
100	- Crude petroleum oils	kg	Nil	10%
900	- Other	kg	5%	10%
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.			
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2710.12	preparations, other than those containing biodiesel and other than waste oils:			
	- - Light oils and preparations:			
100	- - - Petroleum oils, partly refined	kg	5%	Nil
	- - - Motor spirit:			
	- - - - Unleaded:			
231	- - - - Of RON 97 and above	kg	Nil	Nil
232	- - - - Below RON 97	kg	Nil	Nil
	- - - - Leaded:			
241	- - - - Of RON 97 and above	kg	Nil	Nil
242	- - - - Below RON 97	kg	Nil	Nil
	- - - Aviation spirit not of a kind used as jet fuel:			
310	- - - - 100 octane and above	kg	Nil	Nil
390	- - - - Other	kg	Nil	Nil
	- - - Other light oils and preparations:			
410	- - - - Vaporising oils	kg	Nil	Nil
420	- - - - White spirit	kg	Nil	Nil
	- - - - Other petroleum spirit:			
430	- - - - Having a flashpoint less than 23°C	kg	Nil	Nil
440	- - - - Having a flashpoint of 23°C or more	kg	Nil	Nil
490	- - - - Other	kg	Nil	Nil
2710.19	- - Other:			
	- - - Kerosene, including kerosene type jet-fuel:			
110	- - - - Aviation turbine fuel (jet fuel) having a flash point of 23°C or more	kg	Nil	Nil
120	- - - - Aviation turbine fuel (jet fuel) having a flash point of less than 23°C	kg	Nil	Nil
190	- - - - Other	kg	Nil	Nil
200	- - - Other medium oils and preparations	kg	5%	Nil
	- - - Diesel fuel:			
310	- - - - Automotive diesel fuel	kg	Nil	Nil
390	- - - - Other diesel fuel	kg	Nil	Nil
	- - - Fuel oils:			
410	- - - - Residual fuel oil	kg	Nil	Nil
490	- - - - Other	kg	Nil	Nil
	- - - Lubricating oils and greases:			
610	- - - - Lubricating oil feedstock	kg	Nil	Nil
620	- - - - Lubricating oils for aircraft engines	kg	Nil	Nil
630	- - - - Other lubricating oils	kg	Nil	Nil
640	- - - - Lubricating grease	kg	Nil	Nil
700	- - - Hydraulic brake fluid	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
800	- - - Transformer oils	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
2710.20 000	- 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 and other than waste oils	kg	Nil	Nil
2710.91 000	- Waste oils: - - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	Nil	Nil
2710.99 000	- - Other	kg	Nil	Nil
27.11	Petroleum gases and other gaseous hydrocarbons.			
	- Liquefied:			
2711.11 000	- - Natural gas	kg	Nil	Nil
2711.12 000	- - Propane	kg	Nil	Nil
2711.13 000	- - Butanes	kg	Nil	Nil
2711.14 000	- - Ethylene, propylene, butylene and butadiene	kg	Nil	Nil
2711.19 000	- - Other	kg	Nil	Nil
	- In gaseous state:			
2711.21 000	- - Natural gas	kg	Nil	Nil
2711.29 000	- - Other	kg	Nil	Nil
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.			
2712.10 000	- Petroleum jelly	kg	Nil	Nil
2712.20 000	- Paraffin wax containing by weight less than 0.75% of oil	kg	Nil	Nil
2712.90 000	- Other	kg	Nil	Nil
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.			
	- Petroleum coke:			
2713.11 000	- - Not calcined	kg	Nil	Nil
2713.12 000	- - Calcined	kg	Nil	Nil
2713.20 000	- Petroleum bitumen	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2713.90 000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	kg	Nil	Nil
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.			
2714.10 000	- Bituminous or oil shale and tar sands	kg	5%	Nil
2714.90 000	- Other	kg	5%	Nil
2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).			
100	- Bituminous mastics	kg	5%	Nil
900	- Other	kg	5%	Nil
2716.00 000	Electrical energy.	1000 kWh	Nil	Nil

SECTION IV
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

Chapter 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 sulphydrylates, 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 of the 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 of the alkaline-earth metals (heading 90.01).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.
Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
6. Heading 28.44 applies only to:
- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
 - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
 - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 μ Ci/g);
 - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - (f) Radioactive residues whether or not usable.

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

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
- 7. Heading 28.48 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	I. - CHEMICAL ELEMENT			
28.01	Fluorine, chlorine, bromine and iodine.			
2801.10 000	- Chlorine	kg	10%	Nil
2801.20 000	- Iodine	kg	Nil	Nil
2801.30 000	- Fluorine; bromine	kg	Nil	Nil
2802.00 000	Sulphur, sublimed or precipitated; colloidal sulphur.	kg	Nil	Nil
2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).			
100	- Carbon black	kg	Nil	Nil
900	- Other	kg	Nil	Nil
28.04	Hydrogen, rare gases and other non- metals.			
2804.10 000	- Hydrogen	m ³ (*)	5%	Nil
	- Rare gases:			
2804.21 000	- - Argon	m ³ (*)	5%	Nil
2804.29 000	- - Other	m ³ (*)	5%	Nil
2804.30 000	- Nitrogen	m ³ (*)	5%	Nil
2804.40 000	- Oxygen	m ³ (*)	5%	Nil
2804.50 000	- Boron; tellurium	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2804.61 000	- Silicon: - - Containing by weight not less than 99.99% of silicon	kg	Nil	Nil
2804.69 000	- - Other	kg	Nil	Nil
2804.70 000	- Phosphorus	kg	Nil	Nil
2804.80 000	- Arsenic	kg	Nil	Nil
2804.90 000	- Selenium	kg	Nil	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:			
2805.11 000	- - Sodium	kg	Nil	Nil
2805.12 000	- - Calcium	kg	Nil	Nil
2805.19 000	- - Other	kg	Nil	Nil
2805.30 000	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg	Nil	Nil
2805.40 000	- Mercury	kg	Nil	Nil
	II. - INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.			
2806.10 000	- Hydrogen chloride (hydrochloric acid)	kg	10%	Nil
2806.20 000	- Chlorosulphuric acid	kg	20%	Nil
2807.00 000	Sulphuric acid; oleum.	kg	20%	Nil
2808.00 000	Nitric acid; sulphonitric acids.	kg	5%	Nil
28.09	Diphosphorus pentaoxide; phosphoric acids; polyphosphoric acids, whether or not chemically defined.			
2809.10 000	- Diphosphorus pentaoxide	kg	30%	Nil
2809.20	- Phosphoric acid and polyphosphoric acids:			
	- - Polyphosphoric acids:			
110	- - - Hypophosphoric acid	kg	Nil	Nil
190	- - - Other	kg	30%	Nil
200	- - Phosphoric acid	kg	30%	Nil
2810.00	Oxides of boron; boric acids.			
100	- Oxides of boron	kg	Nil	Nil
200	- Boric acids	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.			
	- Other inorganic acids:			
2811.11 000	- - Hydrogen fluoride (hydrofluoric acid)	kg	Nil	Nil
2811.19	- - Other:			
100	- - - Arsenic acid	kg	20%	Nil
200	- - - Hydrogen cyanide	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
	- Other inorganic oxygen compounds of non-metals:			
2811.21 000	- - Carbon dioxide	kg	Nil	Nil
2811.22 000	- - Silicon dioxide	kg	Nil	Nil
2811.29	- - Other :			
200	- - - Sulphur dioxide	kg	Nil	Nil
300	- - - Diarsenic pentaoxide	kg	20%	Nil
900	- - - Other	kg	Nil	Nil
	III. - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS			
28.12	Halides and halide oxides of non-metals.			
2812.10	- Chlorides and chloride oxides:			
100	- - Arsenic trichloride, carbonyl dichloride (phosgene), phosphorus oxychloride, phosphorus pentachloride, sulphur monochloride, sulphur dichloride and thionyl chloride	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
2812.90 000	- Other	kg	Nil	Nil
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.			
2813.10 000	- Carbon disulphide	kg	Nil	Nil
2813.90 000	- Other	kg	Nil	Nil
	IV. - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
28.14	Ammonia, anhydrous or in aqueous solution.			
2814.10 000	- Anhydrous ammonia	kg	Nil	Nil
2814.20 000	- Ammonia in aqueous solution	kg	Nil	Nil
28.15	Sodium hydroxide (caustic soda);			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	potassium hydroxide (caustic potash); peroxides of sodium or potassium.			
	- Sodium hydroxide (caustic soda):			
2815.11 000	- - Solid	kg	20%	Nil
2815.12 000	- - In aqueous solution (soda lye or liquid soda)	kg	20%	Nil
2815.20 000	- Potassium hydroxide (caustic potash)	kg	Nil	Nil
2815.30 000	- Peroxides of sodium or potassium	kg	Nil	Nil
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.			
2816.10 000	- Hydroxide and peroxide of magnesium	kg	Nil	Nil
2816.40 000	- Oxides, hydroxides and peroxides, of strontium or barium	kg	Nil	Nil
2817.00 000	Zinc oxide; zinc peroxide.	kg	30%	Nil
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.			
2818.10 000	- Artificial corundum, whether or not chemically defined	kg	Nil	Nil
2818.20 000	- Aluminium oxide, other than artificial corundum	kg	Nil	Nil
2818.30 000	- Aluminium hydroxide	kg	Nil	Nil
28.19	Chromium oxides and hydroxides.			
2819.10 000	- Chromium trioxide	kg	Nil	Nil
2819.90 000	- Other	kg	Nil	Nil
28.20	Manganese oxides.			
2820.10 000	- Manganese dioxide	kg	Nil	Nil
2820.90 000	- Other	kg	Nil	Nil
28.21	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.			
2821.10 000	- Iron oxides and hydroxides	kg	Nil	Nil
2821.20 000	- Earth colours	kg	Nil	Nil
2822.00 000	Cobalt oxides and hydroxides; commercial cobalt oxides .	kg	Nil	Nil
2823.00 000	Titanium oxides.	kg	15%	Nil
28.24	Lead oxides; red lead and orange lead.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2824.10 000	- Lead monoxide (litharge, massicot)	kg	Nil	Nil
2824.90 000	- Other	kg	Nil	Nil
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.			
2825.10 000	- Hydrazine and hydroxylamine and their inorganic salts	kg	Nil	Nil
2825.20 000	- Lithium oxide and hydroxide	kg	Nil	Nil
2825.30 000	- Vanadium oxides and hydroxides	kg	Nil	Nil
2825.40 000	- Nickel oxides and hydroxides	kg	Nil	Nil
2825.50 000	- Copper oxides and hydroxides	kg	Nil	Nil
2825.60 000	- Germanium oxides and zirconium dioxide	kg	Nil	Nil
2825.70 000	- Molybdenum oxides and hydroxides	kg	Nil	Nil
2825.80 000	- Antimony oxides	kg	Nil	Nil
2825.90 000	- Other	kg	Nil	Nil
	V. - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS			
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.			
	- Fluorides:			
2826.12 000	- - Of aluminium	kg	Nil	Nil
2826.19 000	- - Other	kg	Nil	Nil
2826.30 000	- Sodium hexafluoroaluminate (synthetic cryolite)	kg	Nil	Nil
2826.90 000	- Other	kg	Nil	Nil
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.			
2827.10 000	- Ammonium chloride	kg	Nil	Nil
2827.20 000	- Calcium chloride	kg	Nil	Nil
	- Other chlorides:			
2827.31 000	- - Of magnesium	kg	Nil	Nil
2827.32 000	- - Of aluminium	kg	Nil	Nil
2827.35 000	- - Of nickel	kg	Nil	Nil
2827.39	- - Other:			
100	- - - Of cobalt	kg	Nil	Nil
200	- - - Of zinc	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
	- Chloride oxides and chloride hydroxides:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2827.41 000	- - Of copper	kg	Nil	Nil
2827.49 000	- - Other	kg	Nil	Nil
	- Bromides and bromide oxides:			
2827.51 000	- - Bromides of sodium or of potassium	kg	Nil	Nil
2827.59 000	- - Other	kg	Nil	Nil
2827.60 000	- Iodides and iodide oxides	kg	Nil	Nil
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.			
2828.10 000	- Commercial calcium hypochlorite and other calcium hypochlorites	kg	5%	Nil
2828.90	- Other:			
100	- - Sodium hypochlorite	kg	10%	Nil
900	- - Other	kg	5%	Nil
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.			
	- Chlorates:			
2829.11 000	- - Of sodium	kg	Nil	Nil
2829.19 000	- - Other	kg	Nil	Nil
2829.90 000	- Other	kg	Nil	Nil
28.30	Sulphides; polysulphides, whether or not chemically defined.			
2830.10 000	- Sodium sulphides	kg	Nil	Nil
2830.90 000	- Other	kg	Nil	Nil
28.31	Dithionites and sulfoxylates.			
2831.10 000	- Of sodium	kg	Nil	Nil
2831.90 000	- Other	kg	Nil	Nil
28.32	Sulphites; thiosulphates.			
2832.10 000	- Sodium sulphites	kg	Nil	Nil
2832.20 000	- Other sulphites	kg	Nil	Nil
2832.30	- Thiosulphates:			
100	- - Sodium thiosulphate	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
28.33	Sulphates; alums; peroxosulphates (persulphates).			
	- Sodium sulphates:			
2833.11 000	- - Disodium sulphate	kg	Nil	Nil
2833.19	- - Other:			
100	- - - Sodium hydrogen sulphate	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
900	- - - Other	kg	Nil	Nil
	- Other sulphates:			
2833.21 000	- - Of magnesium	kg	Nil	Nil
2833.22 000	- - Of aluminium	kg	20%	Nil
2833.24 000	- - Of nickel	kg	Nil	Nil
2833.25 000	- - Of copper	kg	Nil	Nil
2833.27 000	- - Of barium	kg	Nil	Nil
2833.29 000	- - Other	kg	Nil	Nil
2833.30 000	- Alums	kg	5% and RM0.03937	Nil
2833.40 000	- Peroxosulphates (persulphates)	kg	Nil	Nil
28.34	Nitrites; nitrates.			
2834.10 000	- Nitrites	kg	Nil	Nil
	- Nitrates:			
2834.21 000	- - Of potassium	kg	Nil	Nil
2834.29 000	- - Other	kg	Nil	Nil
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.			
2835.10 000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	kg	Nil	Nil
	- Phosphates:			
2835.22 000	- - Of mono- or disodium	kg	Nil	Nil
2835.24 000	- - Of potassium	kg	Nil	Nil
2835.25 000	- - Calcium hydrogenorthophosphate ("dicalcium phosphate")	kg	Nil	Nil
2835.26 000	- - Other phosphates of calcium	kg	Nil	Nil
2835.29 000	- - Other	kg	Nil	Nil
	- Polyphosphates:			
2835.31 000	- - Sodium triphosphate (sodium tripolyphosphate)	kg	Nil	Nil
2835.39 000	- - Other	kg	Nil	Nil
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.			
2836.20 000	- Disodium carbonate	kg	Nil	Nil
2836.30 000	- Sodium hydrogencarbonate (sodium bicarbonate)	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2836.40 000	- Potassium carbonates	kg	Nil	Nil
2836.50 000	- Calcium carbonate	kg	Nil	Nil
2836.60 000	- Barium carbonate	kg	Nil	Nil
	- Other:			
2836.91 000	- - Lithium carbonates	kg	Nil	Nil
2836.92 000	- - Strontium carbonate	kg	Nil	Nil
2836.99 000	- - Other	kg	Nil	Nil
28.37	Cyanides, cyanide oxides and complex cyanides.			
	- Cyanides and cyanide oxides:			
2837.11 000	- - Of sodium	kg	Nil	Nil
2837.19 000	- - Other	kg	Nil	Nil
2837.20 000	- Complex cyanides	kg	Nil	Nil
28.39	Silicates; commercial alkali metal silicates.			
	- Of sodium:			
2839.11 000	- - Sodium metasilicates	kg	20%	Nil
2839.19 000	- - Other	kg	20%	Nil
2839.90	- Other:			
100	- - Commercial silicates of lithium, rubidium, caesium and francium	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
28.40	Borates, peroxoborates (perborates).			
	- Disodium tetraborate (refined borax):			
2840.11 000	- - Anhydrous	kg	Nil	Nil
2840.19 000	- - Other	kg	Nil	Nil
2840.20 000	- Other borates	kg	Nil	Nil
2840.30 000	- Peroxoborates (perborates)	kg	Nil	Nil
28.41	Salts of oxometallic or peroxometallic acids.			
2841.30 000	- Sodium dichromate	kg	Nil	Nil
2841.50 000	- Other chromates and dichromates; peroxochromates	kg	Nil	Nil
	- Manganites, manganates and permanganates:			
2841.61 000	- - Potassium permanganate	kg	Nil	Nil
2841.69 000	- - Other	kg	Nil	Nil
2841.70 000	- Molybdates	kg	Nil	Nil
2841.80 000	- Tungstates (wolframates)	kg	Nil	Nil
2841.90 000	- Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.			
2842.10 000	- Double or complex silicates, including aluminosilicates whether or not chemically defined	kg	Nil	Nil
2842.90	- Other:			
100	- - Sodium arsenite	kg	Nil	Nil
	- - Copper or chromium salts:			
210	- - - Liquid	kg	20%	Nil
290	- - - Other	kg	20%	Nil
900	- - Other	kg	Nil	Nil
	VI. - MISCELLANEOUS			
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.			
2843.10 000	- Colloidal precious metal	kg	Nil	Nil
	- Silver compounds:			
2843.21 000	- - Silver nitrate	kg	Nil	Nil
2843.29 000	- - Other	kg	Nil	Nil
2843.30 000	- Gold compounds	kg	Nil	Nil
2843.90 000	- Other compounds; amalgams	kg	Nil	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:			
100	- - Ferro-uranium	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
2844.20 000	- 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	kg	Nil	Nil
2844.30	- Uranium depleted in U 235 and its compounds; thorium and its compounds;			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products:	kg	Nil	Nil
200	- - Uranium depleted in U 235 and its compounds	kg	Nil	Nil
900	- - Thorium and its compounds	kg	Nil	Nil
2844.40 000	- Other	kg	Nil	Nil
2844.50 000	- 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	kg	Nil	Nil
2844.50 000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg	Nil	Nil
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.			
2845.10 000	- Heavy water (deuterium oxide)	kg	Nil	Nil
2845.90 000	- Other	kg	Nil	Nil
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.			
2846.10 000	- Cerium compounds	kg	Nil	Nil
2846.90 000	- Other	kg	Nil	Nil
2847.00 000	Hydrogen peroxide, whether or not solidified with urea.	kg	Nil	Nil
2848.00 000	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	kg	Nil	Nil
28.49	Carbides, whether or not chemically defined.			
2849.10 000	- Of calcium	kg	20%	Nil
2849.20 000	- Of silicon	kg	Nil	Nil
2849.90 000	- Other	kg	Nil	Nil
2850.00 000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	kg	Nil	Nil
28.52	Inorganic or organic compounds of			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2852.10 000	mercury, whether or not chemically defined, excluding amalgams. - Chemically defined	kg	Nil	Nil
2852.90 000	- Other	kg	Nil	Nil
2853.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.			
100	- Cyanogen chloride	kg	Nil	Nil
900	- Other	kg	Nil	Nil

Chapter 29

Organic chemicals

Chapter Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to—
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover—
 - (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
 - (b) Ethyl alcohol (heading 22.07 or 22.08);
 - (c) Methane or propane (heading 27.11);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) Immunological products of heading 30.02;
 - (f) Urea (heading 31.02 or 31.05);
 - (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
 - (h) Enzymes (heading 35.07);
 - (ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a

- kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
- (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
- (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives. Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 29.29. For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.
5. (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;
 - (2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and
 - (3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.
- (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
- (E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.

Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
29.01	I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES Acyclic hydrocarbons.			
2901.10 000	- Saturated	kg	Nil	Nil
	- Unsaturated:			
2901.21 000	- - Ethylene	kg	Nil	Nil
2901.22 000	- - Propene (propylene)	kg	Nil	Nil
2901.23 000	- - Butene (butylene) and isomers thereof	kg	Nil	Nil
2901.24 000	- - Buta-1, 3-diene and isoprene	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2901.29	- - Other:			
100	- - - Acetylene	kg	20%	Nil
900	- - - Other	kg	Nil	Nil
29.02	Cyclic hydrocarbons.			
	- Cyclanes, cyclenes and cycloterpenes:			
2902.11 000	- - Cyclohexane	kg	Nil	Nil
2902.19 000	- - Other	kg	Nil	Nil
2902.20 000	- Benzene	kg	Nil	Nil
2902.30 000	- Toluene	kg	Nil	Nil
	- Xylenes:			
2902.41 000	- - <i>o</i> -Xylene	kg	Nil	Nil
2902.42 000	- - <i>m</i> -Xylene	kg	Nil	Nil
2902.43 000	- - <i>p</i> -Xylene	kg	Nil	Nil
2902.44 000	- - Mixed xylene isomers	kg	Nil	Nil
2902.50 000	- Styrene	kg	Nil	Nil
2902.60 000	- Ethylbenzene	kg	Nil	Nil
2902.70 000	- Cumene	kg	Nil	Nil
2902.90 000	- Other	kg	Nil	Nil
29.03	Halogenated derivatives of hydrocarbons.			
	- Saturated chlorinated derivatives of acyclic hydrocarbons:			
2903.11	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride):			
100	- - - Methyl chloride	kg	15%	Nil
900	- - - Other	kg	Nil	Nil
2903.12 000	- - Dichloromethane (methylene chloride)	kg	Nil	Nil
2903.13 000	- - Chloroform (trichloromethane)	kg	Nil	Nil
2903.14 000	- - Carbon tetrachloride	kg	Nil	Nil
2903.15 000	- - Ethylene dichloride (ISO) (1,2-dichloroethane)	kg	Nil	Nil
2903.19	- - Other:			
100	- - - 1,1,1-Trichloroethane (methyl chloroform)	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:			
2903.21 000	- - Vinyl chloride (chloroethylene)	kg	Nil	Nil
2903.22 000	- - Trichloroethylene	kg	Nil	Nil
2903.23 000	- - Tetrachloroethylene (perchloroethylene)	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2903.29 000	- - Other	kg	Nil	Nil
2903.31 000	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:			
	- - Ethylene dibromide (ISO) (1,2-dibromoethane)	kg	Nil	Nil
2903.39	- - Other:			
100	- - - Methyl bromide	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:			
2903.71 000	- - Chlorodifluoromethane	kg	Nil	Nil
2903.72 000	- - Dichlorotrifluoroethanes	kg	Nil	Nil
2903.73 000	- - Dichlorofluoroethanes	kg	Nil	Nil
2903.74 000	- - Chlorodifluoroethanes	kg	Nil	Nil
2903.75 000	- - Dichloropentafluoropropanes	kg	Nil	Nil
2903.76 000	- - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	kg	Nil	Nil
2903.77	- - Other, perhalogenated only with fluorine and chlorine:			
100	- - - Trichlorofluoromethane (CFC-11)	kg	Nil	Nil
200	- - - Dichlorodifluoromethane (CFC-12)	kg	Nil	Nil
300	- - - Trichlorotrifluoroethanes (CFC-113)	kg	Nil	Nil
400	- - - Dichlorotetrafluoroethanes (CFC-114) and chloropentafluoroethane (CFC-115)	kg	Nil	Nil
	- - - Other chlorofluoromethanes:			
510	- - - - Dichlorofluoromethane (CFC-21)	kg	Nil	Nil
520	- - - - Chlorotrifluoromethane (CFC-13)	kg	Nil	Nil
590	- - - - Other	kg	Nil	Nil
	- - - Other chlorofluoroethanes:			
610	- - - - Trichlorodifluoroethane (HCFC-122)	kg	Nil	Nil
620	- - - - Chlorotetrafluoroethane (HCFC-124)	kg	Nil	Nil
630	- - - - Dichlorofluoroethane (HCFC-141)	kg	Nil	Nil
640	- - - - Pentachlorofluoroethane (CFC-111)	kg	Nil	Nil
650	- - - - Tetrachlorodifluoroethane (CFC-112)	kg	Nil	Nil
660	- - - - Tetrachlorofluoroethane (HCFC-121)	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
690	- - - - Other	kg	Nil	Nil
	- - - Other:			
910	- - - - Trichlorotetrafluoropropane (HCFC-224)	kg	Nil	Nil
920	- - - - Chloropentafluoropropane (HCFC-235)	kg	Nil	Nil
930	- - - - Heptachlorofluoropropane (CFC-211)	kg	Nil	Nil
940	- - - - Pentachlorotrifluoropropane (CFC-213)	kg	Nil	Nil
950	- - - - Tetrachlorotetrafluoropropane (CFC-214)	kg	Nil	Nil
960	- - - - Trichloropentafluoropropane (CFC-215)	kg	Nil	Nil
970	- - - - Dichlorohexafluoropropane (CFC-216)	kg	Nil	Nil
980	- - - - Chloroheptafluoropropane (CFC-217)	kg	Nil	Nil
	- - - - Other:			
991	- - - - - Hexachlorodifluoropropane (CFC-212)	kg	Nil	Nil
999	- - - - - Other	kg	Nil	Nil
2903.78	- - Other perhalogenated derivatives:			
100	- - - Bromochlorodifluoroethane (Halon 1211)	kg	Nil	Nil
200	- - - Bromotrifluoroethane (Halon 1301)	kg	Nil	Nil
300	- - - Bromodifluoromethane (HBFC- 22B1)	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
2903.79	- - Other:			
100	- - - Other derivatives of methane, ethane or propane halogenated only with fluorine and chlorine	kg	Nil	Nil
200	- - - Derivatives of methane, ethane or propane halogenated only with fluorine and bromine	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:			
2903.81 000	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO,INN)	kg	Nil	Nil
2903.82 000	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	kg	Nil	Nil
2903.89 000	- - Other	kg	Nil	Nil
	- Halogenated derivatives of aromatic hydrocarbons:			
2903.91 000	- - Chlorobenzene, <i>o</i> -dichlorobenzene	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2903.92 000	- - and <i>p</i> -dichlorobenzene Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1, 1, 1-trichloro-2, 2-bis (<i>p</i> -chlorophenyl) ethane)	kg	Nil	Nil
2903.99 000	- - Other	kg	Nil	Nil
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.			
2904.10 000	- Derivatives containing only sulpho groups, their salts and ethyl esters	kg	Nil	Nil
2904.20 000	- Derivatives containing only nitro or only nitroso groups	kg	Nil	Nil
2904.90	- Other:			
100	- - Trichloronitromethane	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
	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:			
2905.11 000	- - Methanol (methyl alcohol)	kg	Nil	Nil
2905.12 000	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	kg	Nil	Nil
2905.13 000	- - Butan-1-ol (<i>n</i> -butyl alcohol)	kg	Nil	Nil
2905.14 000	- - Other butanols	kg	Nil	Nil
2905.16 000	- - Octanol (octyl alcohol) and isomers thereof	kg	Nil	Nil
2905.17 000	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg	Nil	Nil
2905.19 000	- - Other	kg	Nil	Nil
	- Unsaturated monohydric alcohols:			
2905.22 000	- - Acyclic terpene alcohols	kg	Nil	Nil
2905.29 000	- - Other	kg	Nil	Nil
	- Diols:			
2905.31 000	- - Ethylene glycol (ethanediol)	kg	Nil	Nil
2905.32 000	- - Propylene glycol (propane-1,2-diol)	kg	Nil	Nil
2905.39 000	- - Other	kg	Nil	Nil
	- Other polyhydric alcohols:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2905.41 000	- - 2-Ethyl-2-(hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	kg	Nil	Nil
2905.42 000	- - Pentaerythritol	kg	Nil	Nil
2905.43 000	- - Mannitol	kg	Nil	Nil
2905.44 000	- - D-glucitol (sorbitol)	kg	Nil	Nil
2905.45 000	- - Glycerol	kg	5%	Nil
2905.49 000	- - Other	kg	Nil	Nil
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:			
2905.51 000	- - Ethchlorvynol (INN)	kg	Nil	Nil
2905.59 000	- - Other	kg	Nil	Nil
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Cyclanic, cyclenic or cycloterpenic:			
2906.11 000	- - Menthol	kg	Nil	Nil
2906.12 000	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	kg	Nil	Nil
2906.13 000	- - Sterols and inositols	kg	Nil	Nil
2906.19 000	- - Other	kg	Nil	Nil
	- Aromatic:			
2906.21 000	- - Benzyl alcohol	kg	Nil	Nil
2906.29 000	- - Other	kg	Nil	Nil
	III.- PHENOLS, PHENOL-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.07	Phenols; phenol-alcohols.			
	- Monophenols:			
2907.11 000	- - Phenol (hydroxybenzene) and its salts	kg	Nil	Nil
2907.12 000	- - Cresols and their salts	kg	Nil	Nil
2907.13 000	- - Octylphenol, nonylphenol and their isomers; salts thereof	kg	Nil	Nil
2907.15 000	- - Naphtols and their salts	kg	Nil	Nil
2907.19	- - Other:			
100	- - - Thymol	kg	Nil	Nil
200	- - - Xylenols and their salts	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
	- Polyphenols; phenol-alcohols:			
2907.21 000	- - Resorcinol and its salts	kg	Nil	Nil
2907.22 000	- - Hydroquinone (quinol) and its salts	kg	Nil	Nil
2907.23 000	- - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2907.29 000	its salts - - Other	kg	Nil	Nil
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols. - Derivatives containing only halogen substituents and their salts:			
2908.11 000	- - Pentachlorophenol (ISO)	kg	Nil	Nil
2908.19 000	- - Other	kg	Nil	Nil
	- Other:			
2908.91 000	- - Dinoseb (ISO) and its salts	kg	Nil	Nil
2908.92 000	- - 4, 6-Dinitro- <i>o</i> -cresol (DNOC (ISO)) and its salts	kg	Nil	Nil
2908.99 000	- - Other	kg	Nil	Nil
	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:			
2909.11 000	- - Diethyl ether	kg	Nil	Nil
2909.19 000	- - Other	kg	Nil	Nil
2909.20 000	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	Nil	Nil
2909.30 000	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	Nil	Nil
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
2909.41 000	- - 2,2' -Oxydiethanol (diethylene glycol, digol)	kg	Nil	Nil
2909.43 000	- - Monobutyl ethers of ethylene glycol or	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2909.44 000	- - of diethylene glycol	kg	Nil	Nil
2909.49 000	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	kg	Nil	Nil
2909.50 000	- - Other			
2909.60 000	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	Nil	Nil
	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	Nil	Nil
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2910.10 000	- Oxirane (ethylene oxide)	kg	Nil	Nil
2910.20 000	- Methyloxirane (propylene oxide)	kg	Nil	Nil
2910.30 000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	kg	Nil	Nil
2910.40 000	- Dieldrin (ISO, INN)	kg	Nil	Nil
2910.90 000	- Other	kg	Nil	Nil
2911.00 000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	kg	Nil	Nil
	V.- ALDEHYDE-FUNCTION COMPOUNDS			
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.			
	- Acyclic aldehydes without other oxygen function:			
2912.11 000	- - Methanal (formaldehyde)	kg	Nil	Nil
2912.12 000	- - Ethanal (acetaldehyde)	kg	Nil	Nil
2912.19 000	- - Other	kg	Nil	Nil
	- Cyclic aldehydes without other oxygen function:			
2912.21 000	- - Benzaldehyde	kg	Nil	Nil
2912.29 000	- - Other	kg	Nil	Nil
	- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:			
2912.41 000	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	kg	Nil	Nil
2912.42 000	- - Ethylvanillin (3-ethoxy-4-	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2912.49 000	hydroxybenzaldehyde)	kg	Nil	Nil
2912.50 000	- - Other	kg	Nil	Nil
2912.60 000	- Cyclic polymers of aldehydes	kg	Nil	Nil
	- Paraformaldehyde	kg	Nil	Nil
2913.00 000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	kg	Nil	Nil
29.14	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:			
2914.11 000	- - Acetone	kg	Nil	Nil
2914.12 000	- - Butanone (methyl ethyl ketone)	kg	Nil	Nil
2914.13 000	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	kg	Nil	Nil
2914.19 000	- - Other	kg	Nil	Nil
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:			
2914.22 000	- - Cyclohexanone and methylcyclohexanones	kg	Nil	Nil
2914.23 000	- - Ionones and methylionones	kg	Nil	Nil
2914.29	- - Other:			
100	- - - Camphor	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
	- Aromatic ketones without other oxygen function:			
2914.31 000	- - Phenylacetone (phenylpropan-2-one)	kg	Nil	Nil
2914.39 000	- - Other	kg	Nil	Nil
2914.40 000	- Ketone-alcohols and ketone-aldehydes	kg	Nil	Nil
2914.50 000	- Ketone-phenols and ketones with other oxygen function	kg	Nil	Nil
	- Quinones:			
2914.61 000	- - Anthraquinone	kg	Nil	Nil
2914.69 000	- - Other	kg	Nil	Nil
2914.70 000	- Halogenated. sulphonated, nitrated or nitrosated derivatives	kg	Nil	Nil
	VII.- CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
29.15	<p>AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</p> <p>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</p> <ul style="list-style-type: none"> - Formic acid, its salts and esters: <ul style="list-style-type: none"> - - Formic acid - - Salts of formic acid - - Esters of formic acid - Acetic acid and its salts; acetic anhydride: <ul style="list-style-type: none"> - - Acetic acid - - Acetic anhydride - - Other - Esters of acetic acid: <ul style="list-style-type: none"> - - Ethyl acetate - - Vinyl acetate - - <i>n</i>-Butyl acetate - - Dinoseb (ISO) acetate - - Other - Mono-, di- or trichloroacetic acids, their salts and esters - Propionic acid, its salts and esters - Butanoic acids, pentanoic acids, their salts and esters - Palmitic acid, stearic acid, their salts and esters - Other 			
2915.11 000	- - Formic acid	kg	Nil	Nil
2915.12 000	- - Salts of formic acid	kg	Nil	Nil
2915.13 000	- - Esters of formic acid	kg	Nil	Nil
2915.21 000	- - Acetic acid	kg	Nil	Nil
2915.24 000	- - Acetic anhydride	kg	Nil	Nil
2915.29 000	- - Other	kg	Nil	Nil
2915.31 000	- - Ethyl acetate	kg	Nil	Nil
2915.32 000	- - Vinyl acetate	kg	Nil	Nil
2915.33 000	- - <i>n</i> -Butyl acetate	kg	Nil	Nil
2915.36 000	- - Dinoseb (ISO) acetate	kg	Nil	Nil
2915.39 000	- - Other	kg	Nil	Nil
2915.40 000	- Mono-, di- or trichloroacetic acids, their salts and esters	kg	Nil	Nil
2915.50 000	- Propionic acid, its salts and esters	kg	Nil	Nil
2915.60 000	- Butanoic acids, pentanoic acids, their salts and esters	kg	Nil	Nil
2915.70 000	- Palmitic acid, stearic acid, their salts and esters	kg	Nil	Nil
2915.90 000	- Other	kg	Nil	Nil
29.16	<p>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</p> <ul style="list-style-type: none"> - Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: <ul style="list-style-type: none"> - - Acrylic acid and its salts - - Esters of acrylic acid - - Methacrylic acid and its salts - - Esters of methacrylic acid 			
2916.11 000	- - Acrylic acid and its salts	kg	Nil	Nil
2916.12 000	- - Esters of acrylic acid	kg	Nil	Nil
2916.13 000	- - Methacrylic acid and its salts	kg	Nil	Nil
2916.14 000	- - Esters of methacrylic acid	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2916.15 000	- - Oleic, linoleic or linolenic acids, their salts and esters	kg	Nil	Nil
2916.16 000	- - Binapacryl (ISO)	kg	Nil	Nil
2916.19 000	- - Other	kg	Nil	Nil
2916.20 000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	Nil	Nil
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2916.31 000	- - Benzoic acid, its salts and esters	kg	Nil	Nil
2916.32 000	- - Benzoyl peroxide and benzoyl chloride	kg	Nil	Nil
2916.34 000	- - Phenylacetic acid and its salts	kg	Nil	Nil
2916.39	- - Other:			
100	- - - 2,4-Dichlorophenyl acetic acid, its salts and esters	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2917.11 000	- - Oxalic acid, its salts and esters	kg	Nil	Nil
2917.12 000	- - Adipic acid, its salts and esters	kg	Nil	Nil
2917.13 000	- - Azelaic acid, sebacic acid, their salts and esters	kg	Nil	Nil
2917.14 000	- - Maleic anhydride	kg	Nil	Nil
2917.19 000	- - Other	kg	Nil	Nil
2917.20 000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	Nil	Nil
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2917.32 000	- - Dioctyl orthophthalates	kg	10%	Nil
2917.33 000	- - Dinonyl or didecyl orthophthalates	kg	Nil	Nil
2917.34 000	- - Other esters of orthophthalic acid	kg	Nil	Nil
2917.35 000	- - Phthalic anhydride	kg	Nil	Nil
2917.36 000	- - Terephthalic acid and its salts	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2917.37 000	- - Dimethyl terephthalate	kg	Nil	Nil
2917.39 000	- - Other	kg	Nil	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:			
2918.11 000	- - Lactic acid, its salts and esters	kg	Nil	Nil
2918.12 000	- - Tartaric acid	kg	Nil	Nil
2918.13 000	- - Salts and esters of tartaric acid	kg	Nil	Nil
2918.14 000	- - Citric acid	kg	Nil	Nil
2918.15 000	- - Salts and esters of citric acid	kg	Nil	Nil
2918.16 000	- - Gluconic acid, its salts and esters	kg	Nil	Nil
2918.18 000	- - Chlorobenzilate (ISO)	kg	Nil	Nil
2918.19 000	- - Other	kg	Nil	Nil
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.21 000	- - Salicylic acid and its salts	kg	Nil	Nil
2918.22 000	- - O-Acetylsalicylic acid, its salts and esters	kg	Nil	Nil
2918.23 000	- - Other esters of salicylic acid and their salts	kg	Nil	Nil
2918.29 000	- - Other	kg	Nil	Nil
2918.30 000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	Nil	Nil
	- Other:			
2918.91 000	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	kg	Nil	Nil
2918.99 000	- - Other	kg	Nil	Nil
	VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2919.10 000	- Tris (2,3-dibromopropyl) phosphate	kg	Nil	Nil
2919.90 000	- Other	kg	Nil	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:			
2920.11 000	- - Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	kg	Nil	Nil
2920.19 000	- - Other	kg	Nil	Nil
2920.90	- Other:			
100	- - Trimethyl phosphate, triethyl phosphate, dimethyl phosphate and diethyl phosphate	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
	IX.- NITROGEN-FUNCTION COMPOUNDS			
29.21	Amine-function compounds.			
	- Acyclic monoamines and their derivatives; salts thereof:			
2921.11 000	- - Methylamine, di- or trimethylamine and their salts	kg	Nil	Nil
2921.19 000	- - Other	kg	Nil	Nil
	- Acyclic polyamines and their derivatives; salts thereof:			
2921.21 000	- - Ethylenediamine and its salts	kg	Nil	Nil
2921.22 000	- - Hexamethylenediamine and its salts	kg	Nil	Nil
2921.29 000	- - Other	kg	Nil	Nil
2921.30 000	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	kg	Nil	Nil
	- Aromatic monoamines and their derivatives; salts thereof:			
2921.41 000	- - Aniline and its salts	kg	Nil	Nil
2921.42 000	- - Aniline derivatives and their salts	kg	Nil	Nil
2921.43 000	- - Toluidines and their derivatives; salts thereof	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2921.44 000	- - Diphenylamine and its derivatives; salts thereof	kg	Nil	Nil
2921.45 000	- - 1-Naphthylamine (alpha- naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	kg	Nil	Nil
2921.46 000	- - Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	kg	Nil	Nil
2921.49 000	- - Other	kg	Nil	Nil
2921.51 000	- - Aromatic polyamines and their derivatives; salts thereof:			
2921.51 000	- - <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	kg	Nil	Nil
2921.59 000	- - Other	kg	Nil	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:			
2922.11 000	- - Monoethanolamine and its salts	kg	Nil	Nil
2922.12 000	- - Diethanolamine and its salts	kg	Nil	Nil
2922.13	- - Triethanolamine and its salts:			
100	- - - Triethanolamine	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
2922.14 000	- - Dextropropoxyphene (INN) and its salts	kg	Nil	Nil
2922.19	- - Other:			
100	- - - Ethyldiethanolamine and Methyldiethanolamine	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
	- Amino-naphthols and other amino- phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.21 000	- - Aminohydroxynaphthalenesulphonic acids and their salts	kg	Nil	Nil
2922.29 000	- - Other	kg	Nil	Nil
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:			
2922.31 000	- - Amfepramone (INN), methadone	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2922.39 000	(INN) and normethadone (INN); salts thereof - - Other	kg	Nil	Nil
2922.41 000	- Amino-acids, other than those containing more than one kind of oxygen function; and their esters; salts thereof:	kg	Nil	Nil
2922.42	- - Lysine and its esters; salts thereof	kg	Nil	Nil
100	- - Glutamic acid and its salts:	kg	15%	Nil
200	- - - Glutamic acid	kg	15%	Nil
900	- - - Monosodium glutamate (MSG)	kg	Nil	Nil
2922.43 000	- - - Other	kg	Nil	Nil
2922.43 000	- - Anthranilic acid and its salts	kg	Nil	Nil
2922.44 000	- - Tilidine (INN) and its salts	kg	Nil	Nil
2922.49 000	- - Other	kg	Nil	Nil
2922.50 000	- Amino-alcohol-phenols, amino-acid-phenols and other amino- compounds with oxygen function	kg	Nil	Nil
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.			
2923.10 000	- Choline and its salts	kg	Nil	Nil
2923.20 000	- Lecithins and other phosphoaminolipids	kg	Nil	Nil
2923.90 000	- Other	kg	Nil	Nil
29.24	Carboxyamide-function compounds; amide-function compounds of carbonic acid.			
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:			
2924.11 000	- - Meprobamate (INN)	kg	Nil	Nil
2924.12 000	- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	kg	Nil	Nil
2924.19 000	- - Other	kg	Nil	Nil
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:			
2924.21	- - Ureines and their derivatives; salts thereof:			
100	- - - <i>p</i> -Ethoxyphenylurea (dulcin)	kg	Nil	Nil
	- - - Other:			
920	- - - - Diuron and monuron	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
990	- - - - Other	kg	Nil	Nil
2924.23	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts:			
100	- - - 2-Acetamidobenzoic acid (N-acetylanthranilic acid)	kg	Nil	Nil
200	- - - Salts of 2-Acetamidobenzoic acid (N-acetylanthranilic acid)	kg	Nil	Nil
2924.24 000	- - Ethinamate (INN)	kg	Nil	Nil
2924.29 000	- - Other	kg	Nil	Nil
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.			
	- Imides and their derivatives; salts thereof:			
2925.11 000	- - Saccharin and its salts	kg	Nil	Nil
2925.12 000	- - Glutethimide (INN)	kg	Nil	Nil
2925.19 000	- - Other	kg	Nil	Nil
	- Imines and their derivatives; salts thereof:			
2925.21 000	- - Chlorodimeform (ISO)	kg	Nil	Nil
2925.29 000	- - Other	kg	Nil	Nil
29.26	Nitrile-function compounds.			
2926.10 000	- Acrylonitrile	kg	Nil	Nil
2926.20 000	- 1-Cyanoguanidine (dicyandiamide)	kg	Nil	Nil
2926.30 000	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	kg	Nil	Nil
2926.90 000	- Other	kg	Nil	Nil
2927.00 000	Diazo-, azo- or azoxy-compounds.	kg	Nil	Nil
2928.00	Organic derivatives of hydrazine or of hydroxylamine.			
100	- Linuron	kg	5%	Nil
900	- Other	kg	Nil	Nil
29.29	Compounds with other nitrogen function.			
2929.10 000	- Isocyanates	kg	Nil	Nil
2929.90	- Other:			
100	- - Sodium cyclamate and other artificial sweetening substances	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
	X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	AND THEIR SALTS, AND SULPHONAMIDES			
29.30	Organo-sulphur compounds.			
2930.20 000	- Thiocarbamates and dithiocarbamates	kg	Nil	Nil
2930.30 000	- Thiuram mono-, di- or tetrasulphides	kg	Nil	Nil
2930.40 000	- Methionine	kg	Nil	Nil
2930.50 000	- Captafol (ISO) and methamidophos (ISO)	kg	Nil	Nil
2930.90	- Other:			
100	- - Thiodiglycol (Bis [2-hydroxyethyl] sulfide)	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
29.31	Other organo-inorganic compounds.			
2931.10 000	- Tetramethyl lead and tetraethyl lead	kg	Nil	Nil
2931.20 000	- Tributyltin compounds	kg	Nil	Nil
2931.90	- Other:			
	- - Organo-arsenic compounds:			
210	- - - Liquid	kg	Nil	Nil
290	- - - Other	kg	5%	Nil
300	- - N-(phosphonomethyl) glycine and salt thereof	kg	5%	Nil
900	- - Other	kg	Nil	Nil
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.			
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:			
2932.11 000	- - Tetrahydrofuran	kg	Nil	Nil
2932.12 000	- - 2-Furaldehyde (furfuraldehyde)	kg	Nil	Nil
2932.13 000	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg	Nil	Nil
2932.19 000	- - Other	kg	Nil	Nil
2932.20 000	- Lactones	kg	Nil	Nil
	- Other:			
2932.91 000	- - Isosafrole	kg	Nil	Nil
2932.92 000	- - 1-(1,3-Benzodioxol -5-yl) propan-2- one	kg	Nil	Nil
2932.93 000	- - Piperonal	kg	Nil	Nil
2932.94 000	- - Safrole	kg	Nil	Nil
2932.95 000	- - Tetrahydrocannabinols (all isomers)	kg	Nil	Nil
2932.99 000	- - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.			
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:			
2933.11 000	- - Phenazone (antipyrin) and its derivatives	kg	Nil	Nil
2933.19 000	- - Other	kg	Nil	Nil
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:			
2933.21 000	- - Hydantoin and its derivatives	kg	Nil	Nil
2933.29 000	- - Other	kg	Nil	Nil
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:			
2933.31 000	- - Pyridine and its salts	kg	Nil	Nil
2933.32 000	- - Piperidine and its salts	kg	Nil	Nil
2933.33 000	- - 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	Nil
2933.39	- - Other:			
100	- - - Paraquat salts	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:			
2933.41 000	- - Levorphanol (INN) and its salts	kg	Nil	Nil
2933.49 000	- - Other	kg	Nil	Nil
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:			
2933.52 000	- - Malonylurea (barbituric acid) and its salts	kg	Nil	Nil
2933.53 000	- - Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2933.54 000	(INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof			
2933.55 000	- - Other derivatives of malonylurea (barbituric acid); salts thereof	kg	Nil	Nil
2933.59 000	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg	Nil	Nil
	- - Other	kg	Nil	Nil
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:			
2933.61 000	- - Melamine	kg	Nil	Nil
2933.69 000	- - Other	kg	Nil	Nil
	- Lactams:			
2933.71 000	- - 6-Hexanelactam (epsilon- caprolactam)	kg	Nil	Nil
2933.72 000	- - Clobazam (INN) and methypyrlyon (INN)	kg	Nil	Nil
2933.79 000	- - Other lactams	kg	Nil	Nil
	- Other:			
2933.91 000	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate (INN), 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), termazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	kg	Nil	Nil
2933.99 000	- - Other	kg	Nil	Nil
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.			
2934.10 000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg	Nil	Nil
2934.20 000	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	kg	Nil	Nil
2934.30 000	- Compounds containing in the structure a phenothiazine ring-system (whether or	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2934.91 000	not hydrogenated), not further fused - Other: - - 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	Nil
2934.99	- - Other:			
100	- - - Sultones and sultams	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
2935.00 000	Sulphonamides.	kg	Nil	Nil
	XI. - PROVITAMINS, VITAMINS AND HORMONES			
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.			
	- Vitamins and their derivatives, unmixed :			
2936.21 000	- - Vitamins A and their derivatives	kg	Nil	Nil
2936.22 000	- - Vitamin B ₁ and its derivatives	kg	Nil	Nil
2936.23 000	- - Vitamin B ₂ and its derivatives	kg	Nil	Nil
2936.24 000	- - D-or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	kg	Nil	Nil
2936.25 000	- - Vitamin B ₆ and its derivatives	kg	Nil	Nil
2936.26 000	- - Vitamin B ₁₂ and its derivatives	kg	Nil	Nil
2936.27 000	- - Vitamin C and its derivatives	kg	Nil	Nil
2936.28 000	- - Vitamin E and its derivatives	kg	Nil	Nil
2936.29 000	- - Other vitamins and their derivatives	kg	Nil	Nil
2936.90 000	- Other, including natural concentrates	kg	Nil	Nil
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2937.11 000	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:			
2937.12 000	- - Somatotropin, its derivatives and structural analogues	kg	Nil	Nil
2937.19 000	- - Insulin and its salts	kg	Nil	Nil
	- - Other	kg	Nil	Nil
2937.21 000	- Steroidal hormones, their derivatives and structural analogues:			
2937.22 000	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	kg	Nil	Nil
2937.23 000	- - Halogenated derivatives of corticosteroidal hormones	kg	Nil	Nil
2937.29	- - Oestrogens and progestogens	kg	Nil	Nil
	- - Other:			
100	- - - Adrenal cortical hormones	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
2937.50 000	- - Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg	Nil	Nil
2937.90	- Other:			
	- - Plant hormones:			
110	- - - Used as weed killer	kg	Nil	Nil
190	- - - Other	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
	XII.- GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES			
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.			
2938.10 000	- Rutoside (rutin) and its derivatives	kg	Nil	Nil
2938.90 000	- Other	kg	Nil	Nil
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.			
	- Alkaloids of opium and their derivatives; salts thereof:			
2939.11 000	- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN),	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof			
2939.19 000	- - Other	kg	Nil	Nil
2939.20 000	- - Alkaloids of cinchona and their derivatives; salts thereof	kg	Nil	Nil
2939.30 000	- Caffeine and its salts	kg	Nil	Nil
	- Ephedrine and its salts:			
2939.41 000	- - Ephedrine and its salts	kg	Nil	Nil
2939.42 000	- - Pseudoephedrine (INN) and its salts	kg	Nil	Nil
2939.43 000	- - Cathine (INN) and its salts	kg	Nil	Nil
2939.44 000	- - Norephedrine and its salts	kg	Nil	Nil
2939.49 000	- - Other	kg	Nil	Nil
	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:			
2939.51 000	- - Fenetylline (INN) and its salts	kg	Nil	Nil
2939.59 000	- - Other	kg	Nil	Nil
	- Alkaloids of rye ergot and their derivatives; salts thereof :			
2939.61 000	- - Ergometrine (INN) and its salts	kg	Nil	Nil
2939.62 000	- - Ergotamine (INN) and its salts	kg	Nil	Nil
2939.63 000	- - Lysergic acid and its salts	kg	Nil	Nil
2939.69 000	- - Other	kg	Nil	Nil
	- Other:			
2939.91 000	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	kg	Nil	Nil
2939.99 000	- - Other	kg	Nil	Nil
	XIII.- OTHER ORGANIC COMPOUNDS			
2940.00 000	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	Nil
29.41	Antibiotics.			
2941.10 000	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	kg	Nil	Nil
2941.20 000	- Streptomycins and their derivatives; salts thereof	kg	Nil	Nil
2941.30 000	- Tetracyclines and their derivatives; salts thereof	kg	Nil	Nil
2941.40 000	- Chloramphenicol and its derivatives; salts	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
2941.50 000	thereof - Erythromycin and its derivatives; salts thereof	kg	Nil	Nil
2941.90 000	- Other	kg	Nil	Nil
2942.00 000	Other organic compounds.	kg	Nil	Nil

Chapter 30

Pharmaceutical products

Chapter 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.

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
3001.20 000	- Extracts of glands or other organs or of their secretions	kg	Nil	Nil
3001.90 000	- Other	kg	Nil	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.			
3002.10	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:			
100	- - Antisera	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
200	- - Haemoglobin, blood globulins and serum globulins	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
3002.20 000	- Vaccines for human medicine	kg	Nil	Nil
3002.30 000	- Vaccines for veterinary medicine	kg	Nil	Nil
3002.90	- Other:			
100	- - Human blood	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
30.03	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.			
3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:			
100	- - Veterinary medicaments	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
3003.20	- Containing other antibiotics:			
100	- - Veterinary medicaments	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
	- Containing hormones or other products of heading 29.37 but not containing antibiotics:			
3003.31 000	- - Containing insulin	kg	Nil	Nil
3003.39	- - Other:			
100	- - - Veterinary medicaments	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
3003.40	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics:			
100	- - Veterinary medicaments	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
3003.90	- Other:			
100	- - Veterinary medicaments	kg	Nil	Nil
900	- - Other	kg	Nil	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			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
3004.10 000	in forms or packings for retail sale. - Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	Nil	Nil
3004.20 100	- Containing other antibiotics: - - Veterinary medicaments	kg	Nil	Nil
910	- - Other: - - - Containing macrolides	kg	Nil	Nil
920	- - - Containing tetracyclines	kg	Nil	Nil
990	- - - Other - Containing hormones or other products of heading 29.37 but not containing antibiotics:	kg	Nil	Nil
3004.31 000	- - Containing insulin	kg	Nil	Nil
3004.32 000	- - Containing corticosteroid hormones, their derivatives or structural analogues	kg	Nil	Nil
3004.39 100	- - Other: - - - Containing pituitary, hypothalamic hormones	kg	Nil	Nil
200	- - - Containing pancreatic hormones	kg	Nil	Nil
300	- - - Containing calcium homeostasis hormones	kg	Nil	Nil
400	- - - Containing thyroid hormones	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
3004.40 100	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics: - - Veterinary medicaments	kg	Nil	Nil
910	- - Other: - - - Antimalarial medicaments	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
3004.50 000	- Other medicaments containing vitamins or other products of heading 29.36	kg	Nil	Nil
3004.90 100	- Other: - - Veterinary medicaments	kg	Nil	Nil
910	- - Other: - - - Medicaments containing Pseudoephedrine or Ephedrine or Dextromethorphan	kg	Nil	Nil
920	- - - Hormonal preparations and insulin	kg	Nil	Nil
930	- - - Medicaments for skin treatment	kg	Nil	Nil
940	- - - Other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
990	- - - Other	kg	Nil	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.			
3005.10 000	- Adhesive dressings and other articles having an adhesive layer	kg	Nil	Nil
3005.90	- Other:			
100	- - Cotton wool	kg	Nil	Nil
200	- - Gauze	kg	Nil	Nil
300	- - Bandages	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.			
3006.10 000	- 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	kg	Nil	Nil
3006.20 000	- Blood-grouping reagents	kg	Nil	Nil
3006.30 000	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg	Nil	Nil
3006.40	- Dental cements and other dental fillings; bone reconstruction cements:			
	- - Dental cements and other dental fillings:			
110	- - - Dental alloys	kg	Nil	Nil
190	- - - Other	kg	Nil	Nil
200	- - Bone reconstruction cements	kg	Nil	Nil
3006.50 000	- First-aid boxes and kits	kg	Nil	Nil
3006.60	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides:			
100	- - Based on hormones	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
3006.70 000	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	operations or physical examinations or as a coupling agent between the body and medical instruments			
3006.91 000	- Other:	kg	Nil	Nil
3006.92 000	- - Appliances identifiable for ostomy use	kg	Nil	Nil
	- - Waste pharmaceuticals			

Chapter 31

Fertilisers

Chapter 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, phosphorous or potassium.

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
3101.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.			
	- Chemically treated:			
110	- - Guano	kg	Nil	Nil
190	- - Other	kg	5%	Nil
	- Other:			
910	- - Guano	kg	Nil	Nil
990	- - Other	kg	Nil	Nil
31.02	Mineral or chemical fertilisers, nitrogenous.			
3102.10 000	- Urea, whether or not in aqueous solution	kg	Nil	Nil
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:			
3102.21 000	- - Ammonium sulphate	kg	Nil	Nil
3102.29 000	- - Other	kg	Nil	Nil
3102.30 000	- Ammonium nitrate, whether or not in aqueous solution	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
3102.40	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances:			
100	- - Calcium ammonium nitrate	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
3102.50 000	- Sodium nitrate	kg	Nil	Nil
3102.60 000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	kg	Nil	Nil
3102.80 000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg	Nil	Nil
3102.90	- Other, including mixtures not specified in the foregoing subheadings:			
100	- - Calcium nitrate-magnesium nitrate	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
31.03	Mineral or chemical fertilisers, phosphatic.			
3103.10 000	- Superphosphates	kg	Nil	Nil
3103.90 000	- Other	kg	Nil	Nil
31.04	Mineral or chemical fertilisers, potassic.			
3104.20 000	- Potassium chloride	kg	Nil	Nil
3104.30 000	- Potassium sulphate	kg	Nil	Nil
3104.90 000	- Other	kg	Nil	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:			
100	- - In tablets or similar forms	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
3105.20 000	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg	Nil	Nil
3105.30 000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	kg	Nil	Nil
3105.40 000	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:			
3105.51 000	- - Containing nitrates and phosphates	kg	Nil	Nil
3105.59 000	- - Other	kg	Nil	Nil
3105.60 000	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg	Nil	Nil
3105.90 000	- Other	kg	Nil	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

Chapter 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 and 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
3201.10 000	- Quebracho extract	kg	Nil	Nil
3201.20 000	- Wattle extract	kg	Nil	Nil
3201.90 000	- Other	kg	Nil	Nil
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.			
3202.10 000	- Synthetic organic tanning substances	kg	Nil	Nil
3202.90 000	- Other	kg	Nil	Nil
3203.00 000	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.	kg	Nil	Nil
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:			
3204.11 000	- - Disperse dyes and preparations based thereon	kg	Nil	Nil
3204.12 000	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	kg	Nil	Nil
3204.13 000	- - Basic dyes and preparations based thereon	kg	Nil	Nil
3204.14 000	- - Direct dyes and preparations based thereon	kg	Nil	Nil
3204.15 000	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	kg	Nil	Nil
3204.16 000	- - Reactive dyes and preparations based thereon	kg	Nil	Nil
3204.17 000	- - Pigments and preparations based thereon	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
3204.19 000	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	kg	Nil	Nil
3204.20 000	- Synthetic organic products of a kind used as fluorescent brightening agents	kg	Nil	Nil
3204.90 000	- Other	kg	Nil	Nil
3205.00 000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	kg	Nil	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 preparation based on titanium dioxide:			
3206.11 000	- - Containing 80% or more by weight of titanium dioxide calculated on the dry matter	kg	15%	Nil
3206.19 000	- - Other	kg	15%	Nil
3206.20 000	- Pigments and preparations based on chromium compounds	kg	Nil	Nil
	- Other colouring matter and other preparations:			
3206.41 000	- - Ultramarine and preparations based thereon	kg	Nil	Nil
3206.42 000	- - Lithopone and other pigments and preparations based on zinc sulphide	kg	Nil	Nil
3206.49	- - Other:			
100	- - - Laundry blue	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
3206.50 000	- Inorganic products of a kind used as luminophores	kg	Nil	Nil
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.			
3207.10 000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg	Nil	Nil
3207.20 000	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
3207.30 000	- Liquid lustres and similar preparations	kg	Nil	Nil
3207.40 000	- Glass frit and other glass, in the form of powder, granules or flakes	kg	Nil	Nil
32.08	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.			
3208.10 000	- Based on polyesters	kg	25%	Nil
3208.20 000	- Based on acrylic or vinyl polymers	kg	25%	Nil
3208.90 000	- Other	kg	25%	Nil
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.			
3209.10 000	- Based on acrylic or vinyl polymers	kg	25%	Nil
3209.90 000	- Other	kg	25%	Nil
3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.			
200	- Varnishes (including lacquers)	kg	25%	Nil
	- Distempers :			
	- - Whitening:			
311	- - - For cleaning footwear	kg	25%	Nil
319	- - - Other	kg	25%	Nil
390	- - Other	kg	25%	Nil
400	- Prepared water pigments of a kind used for finishing leather	kg	25%	Nil
900	- Other	kg	25%	Nil
3211.00 000	Prepared driers.	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
3212.10 000	- Stamping foils	kg	Nil	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):			
120	- - - White lead dispersed in oil	kg	Nil	Nil
130	- - - Aluminium paste	kg	Nil	Nil
190	- - - Other	kg	15%	Nil
	- - Dyes and other colouring matter put up in forms or packings for retail sale:			
210	- - - Of a kind used in the foods or drinks industries	kg	15%	Nil
220	- - - Other, dyes	kg	5%	Nil
290	- - - Other	kg	15%	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.			
3213.10 000	- Colours in sets	kg	5%	Nil
3213.90 000	- Other	kg	5%	Nil
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	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:			
100	- - Sealing waxes	kg	5%	Nil
900	- - Other	kg	5%	Nil
3214.90 000	- Other	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.			
	- Printing ink:			
3215.11 000	- - Black	kg	25%	Nil
3215.19 000	- - Other	kg	25%	Nil
3215.90	- Other:			
100	- - Ink of a kind suitable for use with duplicating machines of heading 84.72	kg	25%	Nil
200	- - Writing ink and drawing ink	kg	Nil	Nil
300	- - Marking ink	kg	5%	Nil
900	- - Other	kg	5%	Nil

Chapter 33
Essential oils and resinoids; perfumery,
cosmetic or toilet preparations

Chapter Notes.

1. This Chapter does not cover—
 - (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
 - (b) Soap and 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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:			
3301.12 000	- - Of orange	kg	Nil	Nil
3301.13 000	- - Of lemon	kg	Nil	Nil
3301.19 000	- - Other	kg	Nil	Nil
	- Essential oils other than those of citrus fruit:			
3301.24 000	- - Of peppermint (<i>Mentha piperita</i>)	kg	Nil	Nil
3301.25 000	- - Of other mints	kg	Nil	Nil
3301.29 000	- - Other	kg	Nil	Ni

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
3301.30 000	- Resinoids	kg	Nil	Nil
3301.90	- Other:			
100	- - Terpenic by-products of the deterpenation of essential oils	kg	Nil	Nil
200	- - Concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration	kg	Nil	Nil
300	- - Aqueous distillates and aqueous solutions of essential oils	kg	Nil	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.			
3302.10 000	- Of a kind used in the food or drink industries	kg	Nil	Nil
3302.90 000	- Other	kg	Nil	Nil
3303.00	Perfumes, and toilet waters.			
300	- Perfumes	kg	Nil	Nil
900	- Other	kg	Nil	Nil
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.			
3304.10 000	- Lip make-up preparations	kg	Nil	Nil
3304.20 000	- Eye make-up preparations	kg	Nil	Nil
3304.30	- Manicure or pedicure preparations:			
100	- - Nail polishes and varnishes	kg	Nil	Nil
200	- - Varnish removers	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
	- Other:			
3304.91 000	- - Powders, whether or not compressed	kg	Nil	Nil
3304.99	- - Other:			
500	- - - Anti-acne creams	kg	Nil	Nil
600	- - - Other face or skin creams and lotions	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
33.05	Preparations for use on the hair.			
3305.10 000	- Shampoos	kg	Nil	Nil
3305.20 000	- Preparations for permanent waving or straightening	kg	Nil	Nil
3305.30 000	- Hair lacquers	kg	Nil	Nil
3305.90 000	- Other	kg	Nil	Nil
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:			
300	- - Paste or powder	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
3306.20 000	- Yarn used to clean between the teeth (dental floss)	kg	Nil	Nil
3306.90 000	- Other	kg	Nil	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.			
3307.10 000	- Pre-shave, shaving or after-shave preparations	kg	Nil	Nil
3307.20 000	- Personal deodorants and antiperspirants	kg	Nil	Nil
3307.30 000	- Perfumed bath salts and other bath preparations	kg	Nil	Nil
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:			
3307.41	- - "Agarbatti" and other odoriferous preparations which operate by burning:			
100	- - - Prepared incense	kg	Nil	Nil
200	- - - Scented joss sticks	kg	Nil	Nil
300	- - - Scented joss paper	kg	Nil	Nil
400	- - - Scented powder used during religious rites	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
3307.49	- - Other:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
3307.90	100 - - - Prepared room deodorisers, having disinfectant properties	kg	Nil	Nil
	200 - - - Preparations for perfuming rooms	kg	Nil	Nil
	900 - - - Other	kg	Nil	Nil
	- Other:			
	100 - - Animal toilet preparations	kg	Nil	Nil
	200 - - Papers and tissues, impregnated or coated with perfume or cosmetics	kg	Nil	Nil
	300 - - Felt and nonwovens, impregnated, coated or covered with perfume or cosmetics	kg	Nil	Nil
	400 - - Other perfumery or cosmetics, including depilatories	kg	Nil	Nil
	500 - - Contact lens or artificial eye solutions	kg	Nil	Nil
	900 - - Other	kg	Nil	Nil

Chapter 34

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

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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):			
100	- - - Bath soap	kg	Nil	Nil
200	- - - Medicated or disinfectant soap	kg	Nil	Nil
300	- - - Of paper, impregnated, coated or covered with soap or detergent	kg	20%	Nil
400	- - - Of felt or nonwovens, impregnated, coated or covered with soap or detergent	kg	20%	Nil
	- - - Of felt or nonwovens, impregnated, coated or covered with soap or detergent, perfumed:			
510	- - - - Of felt	kg	20%	Nil
520	- - - - Of nonwovens, in packings for retail sale	kg	Nil	Nil
590	- - - - Other	kg	20%	Nil
900	- - - Other	kg	Nil	Nil
3401.19	- - Other:			
100	- - - Hard soap	kg	Nil	Nil
200	- - - Abrasive soap	kg	Nil	Nil
300	- - - Industrial soap	kg	Nil	Nil
400	- - - Of paper, impregnated, coated or covered with soap or detergent	kg	20%	Nil
500	- - - Of felt or nonwovens, impregnated, coated or covered with soap or detergent	kg	Nil	Nil
	- - - Of felt or nonwovens, impregnated, coated or covered with soap or detergent, perfumed:			

	610	- - - - Of felt	kg	Nil	Nil
	620	- - - - Of nonwovens, in packings for retail sale	kg	Nil	Nil
	690	- - - - Other	kg	Nil	Nil
	900	- - - Other	kg	Nil	Nil
3401.20	000	- Soap in other forms	kg	Nil	Nil
3401.30	000	- 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	Nil	Nil
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.			
		- Organic surface active agents, whether or not put up for retail sale:			
3402.11		- - Anionic:			
		- - - Alkyl benzene sulphonic acid and sulphonated alkylbenzene:			
	110	- - - - Alkyl benzene sulphonic acid	kg	Nil	Nil
	120	- - - - Sulphonated alkylbenzene	kg	Nil	Nil
	900	- - - Other	kg	Nil	Nil
3402.12	000	- - Cationic	kg	Nil	Nil
3402.13	000	- - Non-ionic	kg	Nil	Nil
3402.19	000	- - Other	kg	Nil	Nil
3402.20		- Preparations put up for retail sale:			
		- - Surface active preparations:			
	110	- - - In liquid form	kg	Nil	Nil
	190	- - - Other	kg	Nil	Nil
		- - Washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations:			
	310	- - - Preparations containing Trichlorofluoromethane (CFC-11), Dichlorodifluoromethane (CFC-12), Trichlorotrifluoroethane (CFC-113), Dichlorotetrafluoroethane (CFC-114) or Chloropentafluoroethane(CFC-115)	kg	Nil	Nil
	390	- - - Other	kg	Nil	Nil
3402.90		- Other:			
		- - Surface active preparations:			
	110	- - - In liquid form	kg	Nil	Nil
	190	- - - Other	kg	Nil	Nil
		- - Washing preparations or cleaning preparations, including bleaching,			

		cleansing or degreasing preparations:			
	310	- - - Preparations containing Trichlorofluoromethane (CFC-11), Dichlorodifluoromethane (CFC-12), Trichlorotrifluoroethane (CFC-113), Dichlorotetrafluoroethane (CFC-114) or Chloropentafluoroethane (CFC-115)	kg	Nil	Nil
	390	- - - Other	kg	Nil	Nil
34.03		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.			
		- Containing petroleum oils or oils obtained from bituminous minerals:			
3403.11	000	- - Preparations for the treatment of textile materials, leather, furskins or other materials	kg	10%	Nil
3403.19	000	- - Other	kg	10%	Nil
		- Other:			
3403.91	000	- - Preparations for the treatment of textile materials, leather, furskins or other materials	kg	10%	Nil
3403.99	000	- - Other	kg	10%	Nil
34.04		Artificial waxes and prepared waxes.			
3404.20	000	- Of poly (oxyethylene) (polyethylene glycol)	kg	Nil	Nil
3404.90		- Other:			
	100	- - Sealing wax	kg	Nil	Nil
	900	- - Other	kg	Nil	Nil
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	000	- Polishes, creams and similar preparations for footwear or leather	kg	10%	Nil
3405.20	000	- Polishes, creams and similar preparations for the maintenance of wooden furniture,	kg	10%	Nil

		floors or other woodwork			
3405.30	000	- Polishes and similar preparations for coachwork, other than metal polishes	kg	10%	Nil
3405.40		- Scouring pastes and powders and other scouring preparations:			
	100	- - For domestic use	kg	8%	Nil
	900	- - Other	kg	8%	Nil
3405.90	000	- Other	kg	10%	Nil
3406.00		Candles, tapers and the like.			
		- Of paraffin wax:			
	110	- - Joss stick candles for prayer	kg	15%	Nil
	190	- - Other	kg	15%	Nil
	900	- Other	kg	15%	Nil
3407.00		Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoes shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).			
	100	- Modelling pastes, including those put up for children's amusement	kg	10%	Nil
	200	- 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	kg	5%	Nil
	300	- Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	kg	Nil	Nil

Chapter 35
Albuminoidal substances; modified starches;
glues; enzymes

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
35.01	Casein, caseinates and other casein derivatives; casein glues.			
3501.10 000	- Casein	kg	Nil	Nil
3501.90	- Other:			
100	- - Caseinates and other casein derivatives	kg	Nil	Nil
200	- - Casein glues	kg	25%	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:			
3502.11 000	- - Dried	kg	5%	Nil
3502.19 000	- - Other	kg	5%	Nil
3502.20 000	- Milk albumin, including concentrates of two or more whey proteins	kg	5%	Nil
3502.90 000	- Other	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.			
100	- Gelatin and gelatin derivatives	kg	5%	Nil
200	- Isinglass	kg	5%	Nil
	- Glues:			
310	- - Fish glue	kg	Nil	Nil
390	- - Other	kg	25%	Nil
3504.00 000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	kg	Nil	Nil
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.			
3505.10 000	- Dextrins and other modified starches	kg	Nil	Nil
3505.20 000	- Glues	kg	25%	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.			
3506.10 000	- 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	25%	Nil
	- Other:			
3506.91 000	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	kg	25%	Nil
3506.99 000	- - Other	kg	25%	Nil
35.07	Enzymes; prepared enzymes not elsewhere specified or included.			
3507.10 000	- Rennet and concentrates thereof	kg	Nil	Nil
3507.90 000	- Other	kg	Nil	Nil

Chapter 36

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

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
3601.00 000	Propellant powders.	kg	Nil	Nil
3602.00 000	Prepared explosives, other than propellant powders.	kg	25%	Nil
3603.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.			
100	- Safety fuses or detonating fuses	kg	5%	Nil
900	- Other	kg	Nil	Nil
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.			
3604.10 000	- Fireworks	kg	50%	Nil
3604.90	- Other:			
100	- - Signalling flares or signal rockets	kg	5%	Nil
200	- - Miniature pyrotechnic munitions and percussion caps for toys	kg	50%	Nil
900	- - Other	kg	50%	Nil
3605.00 000	Matches, other than pyrotechnic articles of heading 36.04.	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.			
3606.10 000	- 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	30%	Nil
3606.90	- Other:			
100	- - Solid or semi-solid fuels; solidified alcohol and similar prepared fuels	kg	50%	Nil
200	- - Lighter flints	kg	Nil	Nil
300	- - Resin torches, firelighters and the like	kg	5%	Nil
900	- - Other	kg	5%	Nil

Chapter 37

Photographic or cinematographic goods

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
3701.10 000	- For X-ray	m ²	Nil	Nil
3701.20	- Instant print film:			
100	- - Of paper and paperboard	kg	Nil	Nil
200	- - Of textiles	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
3701.30	- Other plates and film, with any side exceeding 255 mm:			
100	- - Of a kind suitable for use in the printing industry	m ²	Nil	Nil
900	- - Other	m ²	Nil	Nil
	- Other:			
3701.91	- - For colour photography (polychrome):			
100	- - - Of a kind suitable for use in the printing industry	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
3701.99	- - Other:			
100	- - - Of a kind suitable for use in the printing industry	m ²	Nil	Nil
900	- - - Other	m ²	Nil	Nil
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.			
3702.10 000	- For X-ray	m ²	Nil	Nil
	- Other film, without perforations, of a width not exceeding 105 mm:			
3702.31 000	- - For colour photography (polychrome)	u	Nil	Nil
3702.32 000	- - Other, with silver halide emulsion	m ²	Nil	Nil
3702.39 000	- - Other	m ²	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
3702.41 000	- Other film, without perforations, of a width exceeding 105 mm:			
	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	m ²	Nil	Nil
3702.42 000	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	m ²	Nil	Nil
3702.43 000	- - Of a width exceeding 610 mm and of a length not exceeding 200 m	m ²	Nil	Nil
3702.44 000	- - Of a width exceeding 105 mm but not exceeding 610 mm	m ²	Nil	Nil
	- Other film, for colour photography (polychrome):			
3702.52	- - Of a width not exceeding 16 mm:			
	- - - Of a kind suitable for use in cinematography	m	Nil	Nil
	- - - Other	m	Nil	Nil
3702.53 000	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	m	Nil	Nil
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:			
	- - - Of a kind suitable for use in cinematography	m	Nil	Nil
	- - - Other	m	Nil	Nil
3702.55	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:			
	- - - Of a kind suitable for use in cinematography	m	Nil	Nil
	- - - Other	m	Nil	Nil
3702.56	- - Of a width exceeding 35 mm:			
	- - - Of a kind suitable for use in cinematography	m	Nil	Nil
	- - - Other	m	Nil	Nil
	- Other:			
3702.96	- - Of a width not exceeding 35 mm and of a length not exceeding 30 m:			
	- - - Of a kind suitable for use in cinematography	m	Nil	Nil
	- - - Other	m	Nil	Nil
3702.97	- - Of a width not exceeding 35 mm and of a length exceeding 30 m:			
	- - - Of a kind suitable for use in cinematography	m	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
900	- - - Other	m	Nil	Nil
3702.98	- - Of a width exceeding 35 mm:			
100	- - - Of a kind suitable for use in cinematography	m	Nil	Nil
900	- - - Other	m	Nil	Nil
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.			
3703.10	- In rolls of a width exceeding 610 mm:			
100	- - Of paper and paperboard	kg	Nil	Nil
200	- - Of textiles	kg	Nil	Nil
3703.20	- Other, for colour photography (polychrome):			
100	- - Of paper and paperboard	kg	Nil	Nil
200	- - Of textiles	kg	Nil	Nil
3703.90	- Other:			
100	- - Of paper and paperboard	kg	Nil	Nil
200	- - Of textiles	kg	Nil	Nil
3704.00 000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	kg	Nil	Nil
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.			
3705.10 000	- For offset reproduction	kg	Nil	Nil
3705.90 000	- Other	kg	Nil	Nil
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.			
3706.10 000	- Of a width of 35 mm or more	m	Nil	Nil
3706.90 000	- Other	m	Nil	Nil
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.			
3707.10 000	- Sensitising emulsions	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
3707.90 000	- Other	kg	20%	Nil

Chapter 38

Miscellaneous chemical products

Chapter 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 material" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.
3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:
 - (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;

- (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).
4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:
- (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
 - (b) Industrial waste;
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6 (a) below.
5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
6. For the purposes of heading 38.25, the expression "other wastes" applies to:
- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) Other wastes from chemical or allied industries.
- The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).
7. For the purposes of heading 38.26, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

Subheading Notes.

1. Subheading 3808.50 covers only goods of heading 38.08, containing one or more of the following substances :
- aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); 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; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-

hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds. Subheading 3808.50 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).

2. 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
3801.10 000	- Artificial graphite	kg	Nil	Nil
3801.20 000	- Colloidal or semi-colloidal graphite	kg	Nil	Nil
3801.30 000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg	Nil	Nil
3801.90	- Other:			
100	- - Graphite in paste form	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.			
3802.10 000	- Activated carbon	kg	5%	Nil
3802.90	- Other:			
100	- - Activated clays or activated earths	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
3803.00 000	Tall oil, whether or not refined.	kg	Nil	Nil
3804.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.			
100	- Concentrated sulphite lye	kg	Nil	Nil
900	- Other	kg	Nil	Nil
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	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.			
3805.10 000	- Gum, wood or sulphate turpentine oils	kg	Nil	Nil
3805.90	- Other:			
100	- - Crude dipentene; sulphite turpentine	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.			
3806.10 000	- Rosin and resin acids	kg	Nil	Nil
3806.20 000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg	Nil	Nil
3806.30 000	- Ester gums	kg	Nil	Nil
3806.90 000	- Other	kg	Nil	Nil
3807.00	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.			
100	- Wood naphtha	kg	Nil	Nil
	- Other:			
910	- - Composite solvents and thinners of wood tar oils	kg	Nil	Nil
990	- - Other	kg	Nil	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).			
3808.50	- Goods specified in Subheading Note 1 to this Chapter:			
	- - Insecticides:			
110	- - - In liquid form	kg	Nil	Nil
	- - - Other:			
193	- - - - Having a deodorising function	kg	10%	Nil
199	- - - - Other	kg	Nil	Nil
200	- - Fungicides	kg	Nil	Nil
500	- - Herbicides	kg	Nil	Nil
600	- - Anti-sprouting products	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
700	- - Plant-growth regulators	kg	Nil	Nil
800	- - Disinfectants	kg	Nil	Nil
	- - Other:			
910	- - - Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	kg	20%	Nil
990	- - - Other	kg	Nil	Nil
	- Other:			
3808.91	- - Insecticides:			
	- - - In liquid form:			
110	- - - - In aerosol containers	kg	5%	Nil
190	- - - - Other	kg	Nil	Nil
	- - - Other:			
910	- - - - In the form of mosquito coils	kg	10%	Nil
920	- - - - In the form of mosquito mats	kg	5%	Nil
930	- - - - Having a deodorising function	kg	10%	Nil
990	- - - - Other	kg	Nil	Nil
3808.92	000 - - Fungicides	kg	Nil	Nil
3808.93	- - Herbicides, anti-sprouting products and plant-growth regulators:			
100	- - - Herbicides	kg	Nil	Nil
200	- - - Anti-sprouting products	kg	Nil	Nil
300	- - - Plant-growth regulators	kg	Nil	Nil
3808.94	000 - - Disinfectants	kg	Nil	Nil
3808.99	- - Other:			
100	- - - Wood preservatives, containing insecticides or fungicides	kg	20%	Nil
900	- - - Other	kg	Nil	Nil
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.			
3809.10	000 - With a basis of amylaceous substances	kg	Nil	Nil
	- Other:			
3809.91	000 - - Of a kind used in the textile or like industries	kg	Nil	Nil
3809.92	000 - - Of a kind used in the paper or like industries	kg	Nil	Nil
3809.93	000 - - Of a kind used in the leather or like industries	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
3810.10 000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	kg	Nil	Nil
3810.90 000	- Other	kg	Nil	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.			
3811.11 000	- Anti-knock preparations: - - Based on lead compounds	kg	5%	Nil
3811.19 000	- - Other - Additives for lubricating oils:	kg	5%	Nil
3811.21 000	- - Containing petroleum oils or oils obtained from bituminous minerals	kg	Nil	Nil
3811.29 000	- - Other	kg	Nil	Nil
3811.90 000	- Other	kg	Nil	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.			
3812.10 000	- Prepared rubber accelerators	kg	Nil	Nil
3812.20 000	- Compound plasticisers for rubber or plastics	kg	Nil	Nil
3812.30 000	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	kg	Nil	Nil
3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.			
100	- Containing bromochlorodifluoroethane (Halon 1211), bromotrifluoroethane (Halon 1301) and/or 1,1,2,2-tetrafluoro-1,2-dibromoethane (Halon 2402)	kg	Nil	Nil
900	- Other	kg	Nil	Nil
3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- Paint removers	kg	15%	Nil
200	- Thinners	kg	15%	Nil
300	- Organic composite solvents containing trichlorofluoromethane (CFC-11), dichlorodifluoromethane (CFC-12), Trichlorotrifluoroethane (CFC-113), Dichlorotetrafluoroethane (CFC-114) or chloropentafluoroethane (CFC-115)	kg	15%	Nil
900	- Other	kg	15%	Nil
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.			
	- Supported catalysts:			
3815.11 000	- - With nickel or nickel compounds as the active substance	kg	Nil	Nil
3815.12 000	- - With precious metal or precious metal compounds as the active substance	kg	Nil	Nil
3815.19 000	- - Other	kg	Nil	Nil
3815.90 000	- Other	kg	Nil	Nil
3816.00 000	Refractory cements, mortars, concretes and similar compositions, other than product of heading 38.01.	kg	Nil	Nil
3817.00 000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	kg	Nil	Nil
3818.00 000	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	Nil
3819.00 000	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	Nil
3820.00 000	Anti-freezing preparations and prepared de-icing fluids.	kg	Nil	Nil
3821.00 000	Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	kg	Nil	Nil
3822.00 000	Diagnostic or laboratory reagents on a	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
38.23	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.			
	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.			
	- Industrial monocarboxylic fatty acids; acid oils from refining:			
3823.11 000	- - Stearic acid	tonne	5%	Nil
3823.12 000	- - Oleic acid	kg	5%	Nil
3823.13 000	- - Tall oil fatty acids	tonne	5%	Nil
3823.19	- - Other:			
100	- - - Palm fatty acid distillates	tonne	5%	Nil
	- - - Acid oils from refining:			
210	- - - - Palm acid oil	tonne	5%	Nil
290	- - - - Other	tonne	5%	Nil
900	- - - Other	tonne	5%	Nil
3823.70	- Industrial fatty alcohols:			
100	- - In the form of wax	kg	Nil	Nil
900	- - Other	kg	5%	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	- Prepared binders for foundry moulds or cores :			
100	- - Based on natural resinous products	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
3824.30 000	- Non-agglomerated metal carbides mixed together or with metallic binders	kg	Nil	Nil
3824.40 000	- Prepared additives for cements, mortars or concretes	kg	Nil	Nil
3824.50 000	- Non-refractory mortars or concretes	kg	Nil	Nil
3824.60 000	- Sorbitol other than that of subheading 2905.44	kg	Nil	Nil
	- Mixtures containing halogenated derivatives of methane, ethane or propane:			
3824.71 000	- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
3824.72 000	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	kg	Nil	Nil
3824.73 000	- - Containing hydrobromofluorocarbons (HBFCs)	kg	Nil	Nil
3824.74 000	- - Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	kg	Nil	Nil
3824.75 000	- - Containing carbon tetrachloride	kg	Nil	Nil
3824.76 000	- - Containing 1,1,1-trichloroethane (methyl chloroform)	kg	Nil	Nil
3824.77 000	- - Containing bromomethane (methyl bromide) or bromochloromethane	kg	Nil	Nil
3824.78 000	- - Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	kg	Nil	Nil
3824.79 000	- - Other	kg	Nil	Nil
	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris (2,3-dibromopropyl) phosphate:			
3824.81 000	- - Containing oxirane (ethylene oxide)	kg	Nil	Nil
3824.82 000	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	Nil	Nil
3824.83 000	- - Containing tris (2,3-dibromopropyl) phosphate	kg	Nil	Nil
3824.90	- Other:			
100	- - Copying pastes with a basis of gelatin	kg	Nil	Nil
200	- - Composite inorganic solvents	kg	15%	Nil
300	- - Acetone oil	kg	15%	Nil
400	- - Chemical preparations containing monosodium glutamate	kg	30%	Nil
500	- - Products and preparations containing trichlorofluoromethane (CFC-11), dichlorodifluoromethane (CFC-12), Trichlorotrifluoroethane (CFC-113), Dichlorotetrafluoroethane (CFC-114) or chloropentafluoroethane (CFC-115), bromochlorodifluoroethane (Halon 1211), bromotrifluoroethane (Halon	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
900	1301) and/or 1,1,2,2-tetrafluoro-1,2-dibromoethane (Halon 2402)	kg	Nil	Nil
38.25	- - Other Residual product of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.			
3825.10 000	- Municipal waste	kg	Nil	Nil
3825.20 000	- Sewage sludge	kg	Nil	Nil
3825.30 000	- Clinical waste	kg	Nil	Nil
	- Waste organic solvents:			
3825.41 000	- - Halogenated	kg	Nil	Nil
3825.49 000	- - Other	kg	Nil	Nil
3825.50 000	- Waste of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg	Nil	Nil
	- Other wastes from chemical or allied industries:			
3825.61 000	- - Mainly containing organic constituents	kg	Nil	Nil
3825.69 000	- - Other	kg	Nil	Nil
3825.90 000	- Other	kg	Nil	Nil
3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.			
100	- Palm methyl ester	tonne	Nil	Nil
900	- Other	kg	Nil	Nil

SECTION VII

PLASTICS AND ARTICLES THEREOF;

RUBBER AND ARTICLES THEREOF

Section Notes.

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

Chapter Notes.

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

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover—
 - (a) Lubricating preparations of heading 27.10 or 34.03;
 - (b) Waxes of heading 27.12 or 34.04;
 - (c) Separate chemically defined organic compounds (Chapter 29);
 - (d) Heparin or its salts (heading 30.01);
 - (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
 - (f) Organic surface-active agents or preparations of heading 34.02;
 - (g) Resin gums or ester gums (heading 38.06);
 - (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
 - (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
 - (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
 - (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
 - (n) Plaits, wickerwork or other articles of Chapter 46;
 - (o) Wall coverings of heading 48.14;
 - (p) Goods of Section XI (textiles and textile articles);
 - (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - (r) Imitation jewellery of heading 71.71;
 - (s) Articles of Section XVI (machines and mechanical or electrical appliances);
 - (t) Parts of aircraft or vehicles of Section XVII;
 - (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

- (v) Articles of Chapter 91 (for example, clock or watch cases);
 - (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading 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, 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.

National Note.

1. For the purposes of subheading 3921.90 the expression "textile laminated" means any plate, sheet or strip of cellular plastics laminated one side with textile fabric provided the fabric is not completely embedded into the plastics.

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
39.01	I.- PRIMARY FORMS			
	Polymers of ethylene, in primary forms.			
3901.10 000	- Polyethylene having a specific gravity of less than 0.94	kg	15%	Nil
3901.20 000	- Polyethylene having a specific gravity of 0.94	kg	15%	Nil

3901.30	000	or more - Ethylene-vinyl acetate copolymers	kg	Nil	Nil
3901.90		- Other:			
	100	- - In dispersion	kg	2%	Nil
	900	- - Other	kg	Nil	Nil
39.02		Polymers of propylene or of other olefins, in primary forms.			
3902.10		- Polypropylene:			
	100	- - In dispersion	kg	Nil	Nil
	300	- - Resins	kg	15%	Nil
	900	- - Other	kg	Nil	Nil
3902.20	000	- Polyisobutylene	kg	Nil	Nil
3902.30	000	- Propylene copolymers	kg	15%	Nil
3902.90		- Other:			
	100	- - In dispersion	kg	Nil	Nil
	900	- - Other	kg	Nil	Nil
39.03		Polymers of styrene, in primary forms.			
		- Polystyrene:			
3903.11	000	- - Expansible	kg	Nil	Nil
3903.19		- - Other:			
	100	- - - In dispersion	kg	Nil	Nil
		- - - Other:			
	920	- - - - High impact polystyrene (HIPS)	kg	10%	Nil
	990	- - - - Other	kg	Nil	Nil
3903.20		- Styrene-acrylonitrile (SAN) copolymers:			
	100	- - In dispersion	kg	10%	Nil
	900	- - Other	kg	Nil	Nil
3903.30		- Acrylonitrile-butadiene-styrene (ABS) copolymers:			
	100	- - In dispersion	kg	10%	Nil
	900	- - Other	kg	Nil	Nil
3903.90		- Other:			
	100	- - In dispersion	kg	10%	Nil
	900	- - Other	kg	Nil	Nil
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.			
3904.10	000	- Poly(vinyl chloride), not mixed with any other substances	kg	10%	Nil
		- Other poly(vinyl chloride):			
3904.21	000	- - Non-plasticised	kg	10%	Nil
3904.22		- - Plasticised:			
	100	- - - In dispersion	kg	Nil	Nil
	900	- - - Other	kg	10%	Nil
3904.30		- Vinyl chloride-vinyl acetate copolymers:			
	100	- - In dispersion	kg	Nil	Nil
	900	- - Other	kg	Nil	Nil

3904.40		- Other vinyl chloride copolymers:			
	100	- - In dispersion	kg	Nil	Nil
	900	- - Other	kg	Nil	Nil
3904.50		- Vinylidene chloride polymers:			
	100	- - In dispersion	kg	10%	Nil
	900	- - Other	kg	Nil	Nil
		- Fluoro-polymers:			
3904.61	000	- - Polytetrafluoroethylene	kg	Nil	Nil
3904.69		- - Other:			
	100	- - - In dispersion	kg	Nil	Nil
	900	- - - Other	kg	Nil	Nil
3904.90		- Other:			
	100	- - In dispersion	kg	Nil	Nil
	900	- - Other	kg	Nil	Nil
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	000	- - In aqueous dispersion	kg	10%	Nil
3905.19	000	- - Other	kg	Nil	Nil
		- Vinyl acetate copolymers:			
3905.21	000	- - In aqueous dispersion	kg	10%	Nil
3905.29	000	- - Other	kg	Nil	Nil
3905.30		- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups:			
	100	- - In dispersion	kg	10%	Nil
	900	- - Other	kg	Nil	Nil
		- Other:			
3905.91		- - Copolymers:			
	100	- - - In dispersion	kg	10%	Nil
	900	- - - Other	kg	Nil	Nil
3905.99	000	- - Other	kg	Nil	Nil
39.06		Acrylic polymers in primary forms.			
3906.10		- Poly(methyl methacrylate):			
	100	- - In dispersion	kg	10%	Nil
	900	- - Other	kg	Nil	Nil
3906.90		- Other:			
	100	- - In dispersion	kg	10%	Nil
	900	- - Other:	kg	Nil	Nil
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.			
3907.10	000	- Polyacetals	kg	Nil	Nil
3907.20	000	- Other polyethers	kg	Nil	Nil
3907.30	000	- Epoxide resins	kg	Nil	Nil

3907.40	000	- Polycarbonates	kg	Nil	Nil
3907.50	000	- Alkyd resins	kg	10%	Nil
3907.60	000	- Poly(ethylene terephthalate)	kg	15%	Nil
3907.70	000	- Poly(lactic acid)	kg	5%	Nil
		- Other polyesters:			
3907.91		- - Unsaturated:			
	100	- - - In chip form	kg	Nil	Nil
	900	- - - Other	kg	10%	Nil
3907.99	000	- Other	kg	10%	Nil
39.08		Polyamides in primary forms			
3908.10	000	- Polyamide -6, -11, -12, -6, 6, -6, 9, -6, 10, or -6, 12	kg	Nil	Nil
3908.90	000	- Other	kg	Nil	Nil
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.			
3909.10	000	- Urea resins; thiourea resins	kg	Nil	Nil
3909.20	000	- Melamine resins	kg	Nil	Nil
3909.30		- Other amino-resins:			
	100	- - Glyoxal monourein resin	kg	10%	Nil
	900	- - Other	kg	Nil	Nil
3909.40		- Phenolic resins:			
		- - Phenol formaldehyde:			
	110	- - - In solid form	kg	Nil	Nil
	120	- - - In liquid form	kg	Nil	Nil
	900	- - Other	kg	Nil	Nil
3909.50	000	- Polyurethanes	kg	Nil	Nil
3910.00	000	- Silicones in primary forms.	kg	Nil	Nil
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	000	- Petroleum resins, coumarone, indene or coumarone indene resins and polyterpenes	kg	Nil	Nil
3911.90	000	- Other	kg	Nil	Nil
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.			
		- Cellulose acetates:			
3912.11	000	- - Non-plasticised	kg	Nil	Nil
3912.12	000	- - Plasticised	kg	Nil	Nil
3912.20	000	- Cellulose nitrates (including collodions)	kg	Nil	Nil
		- Cellulose ethers:			
3912.31	000	- - Carboxymethylcellulose and its salts	kg	Nil	Nil
3912.39	000	- - Other	kg	Nil	Nil

3912.90	000	- Other	kg	Nil	Nil
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	000	- Alginic acid, its salts and esters	kg	Nil	Nil
3913.90		- Other:			
	100	- - Hardened proteins	kg	5%	Nil
	200	- - Chemical derivatives of natural rubber	kg	10%	Nil
	300	- - Starch-based polymers	kg	20%	Nil
	900	- - Other	kg	Nil	Nil
3914.00	000	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	kg	Nil	Nil
		II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
39.15		Waste, parings and scrap, of plastics.			
3915.10		- Of polymers of ethylene:			
	100	- - Of non-rigid cellular products	kg	30%	Nil
	900	- - Other	kg	25%	Nil
3915.20		- Of polymers of styrene:			
	100	- - Of non-rigid cellular products	kg	30%	Nil
	900	- - Other	kg	25%	Nil
3915.30		- Of polymers of vinyl chloride:			
	100	- - Of non-rigid cellular products	kg	30%	Nil
	900	- - Other	kg	25%	Nil
3915.90		- Of other plastics:			
		- - Of addition polymerisation products:			
	110	- - - Of non-rigid cellular products	kg	30%	Nil
	190	- - - Other	kg	25%	Nil
		- - Of condensation or rearrangement polymerisation products:			
	210	- - - Of non-rigid cellular products	kg	30%	Nil
		- - - Other:			
	291	- - - - Of phenolic resins	kg	5%	Nil
	292	- - - - Of amino-resins	kg	5%	Nil
	299	- - - - Other	kg	25%	Nil
	300	- - Of regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose	kg	25%	Nil
	400	- - Of hardened proteins	kg	5%	Nil
	500	- - Of chemical derivatives of natural rubber	kg	5%	Nil

	900	- - Other	kg	Nil	Nil
39.16		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	000	- Of polymers of ethylene	kg	20%	Nil
3916.20	000	- Of polymers of vinyl chloride	kg	20%	Nil
3916.90		- Of other plastics:			
	100	- - Of other addition polymerisation products	kg	20%	Nil
		- - Of condensation or rearrangement polymerisation products:			
	210	- - - Of phenolic resins	kg	5%	Nil
	220	- - - Of amino-resins	kg	5%	Nil
	290	- - - Other	kg	20%	Nil
	300	- - Of regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised	kg	20%	Nil
	400	- - Of vulcanised fibre	kg	20%	Nil
	500	- - Of hardened proteins	kg	5%	Nil
	600	- - Of chemical derivatives of natural rubber	kg	5%	Nil
	900	- - Other	kg	Nil	Nil
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:			
	100	- - Of hardened proteins	kg	Nil	Nil
	900	- - Other	kg	20%	Nil
		- Tubes, pipes and hoses, rigid:			
3917.21	000	- - Of polymers of ethylene	kg	20%	Nil
3917.22	000	- - Of polymers of propylene	kg	20%	Nil
3917.23	000	- - Of polymers of vinyl chloride	kg	20%	Nil
3917.29		- - Of other plastics:			
	700	- - - Further worked than merely surface worked	kg	20%	Nil
		- - - Other:			
	920	- - - - Of other addition polymerisation products	kg	20%	Nil
		- - - - Of condensation or rearrangement polymerisation products:			
	931	- - - - - Of phenolic resins	kg	5%	Nil
	932	- - - - - Of amino-resins	kg	5%	Nil
	939	- - - - - Other	kg	20%	Nil
	940	- - - - Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	20%	Nil

3917.31	950	- - - -	Of vulcanised fibre	kg	20%	Nil
	960	- - - -	Of hardened proteins	kg	5%	Nil
	970	- - - -	Of chemical derivatives of natural rubber	kg	5%	Nil
	990	- - - -	Other	kg	Nil	Nil
	- Other tubes, pipes and hoses:					
	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa:					
	600	- - -	Further worked than merely surface worked	kg	20%	Nil
	- - - Other:					
	920	- - - -	Of other addition polymerisation products	kg	20%	Nil
	- - - - Of condensation or rearrangement polymerisation products:					
	931	- - - -	- Of phenolic resins	kg	5%	Nil
	932	- - - -	- Of amino-resins	kg	5%	Nil
	939	- - - -	- Other	kg	20%	Nil
	940	- - - -	Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	20%	Nil
3917.32	950	- - - -	Of vulcanised fibre	kg	20%	Nil
	960	- - - -	Of chemical derivatives of natural rubber	kg	5%	Nil
	990	- - - -	Other	kg	Nil	Nil
	- - Other, not reinforced or otherwise combined with other materials, without fittings:					
	600	- - -	Further worked than merely surface worked	kg	20%	Nil
	- - - Other:					
	920	- - - -	Of other addition polymerisation products	kg	20%	Nil
	- - - - Of condensation or rearrangement polymerisation products:					
	931	- - - -	- Of phenolic resins	kg	5%	Nil
	932	- - - -	- Of amino-resins	kg	5%	Nil
	939	- - - -	- Other	kg	20%	Nil
	940	- - - -	Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	20%	Nil
	940	- - - -	Of vulcanised fibre	kg	20%	Nil
	960	- - - -	Of chemical derivatives of natural rubber	kg	5%	Nil
	990	- - - -	Other	kg	Nil	Nil
3917.33	000	- -	Other, not reinforced or otherwise combined with other materials, with fittings	kg	20%	Nil
3917.39	- - Other:					
	600	- - -	Further worked than merely surface worked	kg	20%	Nil
	- - - Other:					
	920	- - - -	Of other addition polymerisation	kg	20%	Nil

		products			
		- - - - Of condensation or rearrangement polymerisation products:			
931	- - - - -	Of phenolic resins	kg	5%	Nil
932	- - - - -	Of amino-resins	kg	5%	Nil
939	- - - - -	Other	kg	20%	Nil
940	- - - - -	Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	20%	Nil
950	- - - - -	Of vulcanised fibre	kg	20%	Nil
960	- - - - -	Of chemical derivatives of natural rubber	kg	5%	Nil
990	- - - - -	Other	kg	3%	Nil
3917.40	000	- Fittings	kg	20%	Nil
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 covering:			
210	- - -	Tiles	kg	20%	Nil
290	- - -	Other	kg	20%	Nil
900	- -	Other	kg	20%	Nil
3918.90		- Of other plastics:			
100	- -	Of copolymers of vinyl chloride and vinyl acetate	kg	20%	Nil
200	- -	Of other addition polymerisation products	kg	20%	Nil
300	- -	Of condensation or rearrangement polymerisation products	kg	20%	Nil
400	- -	Of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	kg	20%	Nil
500	- -	Of vulcanised fibre	kg	20%	Nil
600	- -	Of chemical derivatives of natural rubber	kg	5%	Nil
900	- -	Other	kg	Nil	Nil
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:			
		- - Self-adhesive tape:			
150	- - -	Of hardened proteins	kg	5%	Nil
160	- - -	Of chemical derivatives of natural rubber	kg	5%	Nil
190	- - -	Other	kg	20%	Nil
		- - Other:			
		- - - Of addition polymerisation products:			
911	- - - -	Of polypropylene	kg	20%	Nil
919	- - - -	Other	kg	20%	Nil

3919.90	920	- - - Of condensation or rearrangement polymerisation products	kg	20%	Nil
	930	- - - Of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	kg	20%	Nil
	940	- - - Of hardened proteins	kg	5%	Nil
	950	- - - Of chemical derivatives of natural rubber	kg	5%	Nil
	990	- - - Other	kg	Nil	Nil
	- Other:				
	- - Self-adhesive tape:				
	150	- - - Of hardened proteins	kg	5%	Nil
	160	- - - Of chemical derivatives of natural rubber	kg	5%	Nil
	190	- - - Other	kg	20%	Nil
	- - Other:				
	- - - Of addition polymerisation products:				
	911	- - - - Of polypropylene	kg	20%	Nil
	919	- - - - Other	kg	20%	Nil
	920	- - - Of condensation or rearrangement polymerisation products	kg	20%	Nil
	930	- - - Of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	kg	20%	Nil
	940	- - - Of hardened proteins	kg	5%	Nil
	950	- - - Of chemical derivatives of natural rubber	kg	5%	Nil
	990	- - - Other	kg	Nil	Nil
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.				
3920.10	- Of polymers of ethylene:				
	- - Plates and sheets:				
	110	- - - Rigid	kg	20%	Nil
	120	- - - Tiles	kg	20%	Nil
	190	- - - Other	kg	20%	Nil
	900	- - Other	kg	20%	Nil
3920.20	- Of polymers of propylene:				
	100	- - Plates and sheets	kg	20%	Nil
	200	- - Biaxially oriented polypropylene (BOPP) film	kg	20%	Nil
	900	- - Other	kg	20%	Nil
3920.30	- Of polymers of styrene:				
	- - Plates and sheets:				
	110	- - - Rigid	kg	20%	Nil
	120	- - - Tiles	kg	20%	Nil
	190	- - - Other	kg	20%	Nil
	900	- - Other	kg	20%	Nil

3920.43	- Of polymers of vinyl chloride:			
	- - Containing by weight not less than 6% of plasticisers:			
	- - - Plates and sheets:			
110	- - - - Tiles	kg	20%	Nil
190	- - - - Other	kg	20%	Nil
900	- - - Other	kg	20%	Nil
3920.49	000 - - Other	kg	20%	Nil
3920.51	- Of acrylic polymers:			
	- - Of poly(methyl methacrylate):			
	- - - Plates and sheets:			
110	- - - - Rigid	kg	20%	Nil
120	- - - - Tiles	kg	20%	Nil
190	- - - - Other	kg	20%	Nil
900	- - - Other	kg	20%	Nil
3920.59	- - Other:			
	- - - Plates and sheets:			
110	- - - - Rigid	kg	20%	Nil
120	- - - - Tiles	kg	20%	Nil
190	- - - - Other	kg	20%	Nil
900	- - - Other	kg	20%	Nil
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:			
3920.61	- - Of polycarbonates:			
	- - - Plates and sheets:			
210	- - - - Tiles	kg	20%	Nil
290	- - - - Other	kg	25%	Nil
900	- - - Other	kg	20%	Nil
3920.62	- - Of poly(ethylene terephthalate):			
	- - - Plates and sheets:			
210	- - - - Tiles	kg	20%	Nil
290	- - - - Other	kg	20%	Nil
900	- - - Other	kg	20%	Nil
3920.63	- - Of unsaturated polyesters:			
	- - - Plates and sheets:			
210	- - - - Tiles	kg	20%	Nil
290	- - - - Other	kg	20%	Nil
900	- - - Other	kg	20%	Nil
3920.69	- - Of other polyesters:			
	- - - Plates and sheets:			
210	- - - - Tiles	kg	20%	Nil
290	- - - - Other	kg	20%	Nil
900	- - - Other	kg	20%	Nil
	- Of cellulose or its chemical derivatives:			
3920.71	- - Of regenerated cellulose:			
	- - - Sheets:			
110	- - - - Printed	kg	20%	Nil
190	- - - - Other	kg	20%	Nil

	900	- - - Other	kg	20%	Nil
3920.73	000	- - Of cellulose acetate	kg	20%	Nil
3920.79		- - Of other cellulose derivatives:			
	100	- - - Of nitrocellulose (gun-cotton)	kg	5%	Nil
	200	- - - Plates and sheets	kg	20%	Nil
	300	- - - Of vulcanised fibre	kg	20%	Nil
	900	- - - Other	kg	20%	Nil
		- Of other plastics:			
3920.91		- - Of poly(vinyl butyral):			
		- - - Plates and sheets:			
	110	- - - - Rigid	kg	20%	Nil
	120	- - - - Tiles	kg	20%	Nil
	190	- - - - Other	kg	20%	Nil
	900	- - - Other	kg	20%	Nil
3920.92		- - Of polyamides:			
		- - - Plates and sheets:			
	110	- - - - Tiles	kg	20%	Nil
	190	- - - - Other	kg	20%	Nil
	900	- - - Other	kg	20%	Nil
3920.93		- - Of amino-resins:			
		- - - Plates and sheets:			
	110	- - - - Tiles	kg	20%	Nil
	190	- - - - Other	kg	20%	Nil
	900	- - - Other	kg	20%	Nil
3920.94		- - Of phenolic resins:			
		- - - Plates and sheets:			
	110	- - - - Tiles	kg	20%	Nil
	190	- - - - Other	kg	20%	Nil
	900	- - - Other	kg	20%	Nil
3920.99		- - Of other plastics:			
		- - - Of other addition polymerisation products:			
		- - - - Plates and sheets:			
	111	- - - - - Rigid	kg	20%	Nil
	112	- - - - - Tiles	kg	20%	Nil
	119	- - - - - Other	kg	20%	Nil
	190	- - - - Other	kg	20%	Nil
		- - - Of other condensation or rearrangement polymerisation products:			
		- - - - Plates and sheets:			
	211	- - - - - Tiles	kg	20%	Nil
	219	- - - - - Other	kg	20%	Nil
	290	- - - - Other	kg	20%	Nil
	300	- - - Of hardened proteins	kg	5%	Nil
	400	- - - Of chemical derivatives of natural rubber	kg	5%	Nil

	900	- - - Other	kg	Nil	Nil
39.21		Other plates, sheets, film, foil and strip of plastics.			
		- Cellular:			
3921.11		- - Of polymers of styrene:			
		- - - Rigid:			
	110	- - - - Plates and sheets	kg	20%	Nil
	190	- - - - Other	kg	Nil	Nil
		- - - Other:			
	930	- - - - Plates and sheets	kg	20%	Nil
	940	- - - - Film	kg	20%	Nil
	990	- - - - Other	kg	20%	Nil
3921.12	000	- - Of polymers of vinyl chloride	kg	20%	Nil
3921.13		- - Of polyurethanes:			
		- - - Rigid:			
	110	- - - - Plates and sheets	kg	20%	Nil
	190	- - - - Other	kg	Nil	Nil
		- - - Other:			
	930	- - - - Plates and sheets	kg	20%	Nil
	940	- - - - Film	kg	20%	Nil
	990	- - - - Other	kg	20%	Nil
3921.14		- - Of regenerated cellulose:			
		- - - Rigid:			
	110	- - - - Plates and sheets	kg	20%	Nil
	190	- - - - Other	kg	Nil	Nil
		- - - Other:			
	930	- - - - Plates and sheets	kg	20%	Nil
	940	- - - - Film	kg	20%	Nil
	990	- - - - Other	kg	20%	Nil
3921.19		- - Of other plastics:			
		- - - Of other addition polymerisation products:			
		- - - - Rigid:			
	111	- - - - - Plates and sheets	kg	20%	Nil
	119	- - - - - Other	kg	Nil	Nil
		- - - - Other:			
	193	- - - - - Plates and sheets	kg	20%	Nil
	194	- - - - - Film	kg	20%	Nil
	199	- - - - - Other	kg	20%	Nil
		- - - Of other condensation or rearrangement polymerisation products:			
		- - - - Rigid:			
	213	- - - - - Plates and sheets	kg	Nil	Nil
	219	- - - - - Other	kg	20%	Nil
		- - - - Other:			
	291	- - - - - Plates and sheets	kg	20%	Nil

	292	- - - - - Film	kg	20%	Nil
	299	- - - - - Other	kg	20%	Nil
		- - - Of other cellulose or its chemical derivatives:			
	310	- - - - - Of nitrocellulose (gun-cotton)	kg	5%	Nil
		- - - - - Rigid:			
	321	- - - - - Plates and sheets	kg	Nil	Nil
	329	- - - - - Other	kg	20%	Nil
		- - - - - Other:			
	391	- - - - - Plates and sheets	kg	20%	Nil
	392	- - - - - Film	kg	20%	Nil
	399	- - - - - Other	kg	20%	Nil
	400	- - - Of vulcanised fibre	kg	20%	Nil
	500	- - - Of hardened proteins	kg	5%	Nil
	600	- - - Of chemical derivatives of natural rubber	kg	5%	Nil
	900	- - - Other	kg	Nil	Nil
3921.90		- Other:			
	100	- - Of other addition polymerisation products	kg	20%	Nil
		- - Of other condensation or rearrangement polymerisation products:			
	210	- - - Plates and sheets	kg	20%	Nil
	240	- - - Film	kg	20%	Nil
		- - - Other:			
		- - - - - Of phenolic resins:			
	291	- - - - - Textile laminated strips	kg	20%	Nil
	292	- - - - - Other	kg	5%	Nil
		- - - - - Of amino resins:			
	293	- - - - - Textile laminated strips	kg	20%	Nil
	294	- - - - - Other	kg	5%	Nil
		- - - - - Other:			
	295	- - - - - Textile laminated strips	kg	20%	Nil
	299	- - - - - Other	kg	5%	Nil
	300	- - Of regenerated cellulose	kg	20%	Nil
	400	- - Of other cellulose or its chemical derivatives	kg	20%	Nil
	500	- - Of vulcanised fibre	kg	20%	Nil
	600	- - Of hardened proteins	kg	5%	Nil
	700	- - Of chemical derivatives of natural rubber	kg	5%	Nil
	900	- - Other	kg	Nil	Nil
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:			
	100	- - Long shape baths	kg	20%	Nil
	900	- - Other	kg	5%	Nil

3922.20	000	- Lavatory seats and covers	kg	5%	Nil
3922.90		- Other:			
		- - Flushing cisterns:			
	110	- - - Equipped with their mechanisms	kg	Nil	Nil
	120	- - - Parts	kg	20%	Nil
	900	- - Other	kg	5%	Nil
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.			
3923.10	000	- Boxes, cases, crates and similar articles	kg	20%	Nil
		- Sacks and bags (including cones):			
3923.21	000	- - Of polymers of ethylene	kg	20%	Nil
3923.29	000	- - Of other plastics	kg	20%	Nil
3923.30	000	- Carboys, bottles, flasks and similar articles	kg	20%	Nil
3923.40		- Spools, cops, bobbins and similar supports:			
	100	- - Suitable for use with machines of heading 84.44, 84.45 and 84.48	kg	5%	Nil
	900	- - Other	kg	20%	Nil
3923.50	000	- Stoppers, lids, caps and other closures	kg	20%	Nil
3923.90	000	- Other	kg	20%	Nil
39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.			
3924.10	000	- Tableware and kitchenware	kg	20%	Nil
3924.90		- Other:			
	100	- - Bed pans, urinals (portable type) or commodes	kg	Nil	Nil
	200	- - Chamber-pots	kg	Nil	Nil
	900	- - Other	kg	20%	Nil
39.25		Builders' ware or plastics, not elsewhere specified or included.			
3925.10	000	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	kg	20%	Nil
3925.20	000	- Doors, windows and their frames and thresholds for doors	kg	20%	Nil
3925.30	000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	kg	20%	Nil
3925.90	000	- Other	kg	20%	Nil
39.26		Other articles of plastics and articles of other materials of heading 39.01 to 39.14.			
3926.10	000	- Office or school supplies	kg	20%	Nil
3926.20	000	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	kg	20%	Nil
3926.30	000	- Fittings for furniture, coachwork or the like	kg	Nil	Nil
3926.40	000	- Statuettes and other ornamental articles	kg	20%	Nil
3926.90		- Other:			
	100	- - Padding for articles of apparel or	kg	5%	Nil

		clothing accessories			
	- -	Articles related to baby feeding:			
210	- - -	Nipple former	kg	Nil	Nil
220	- - -	Breastshells	kg	Nil	Nil
230	- - -	Nipple shields	kg	Nil	Nil
240	- - -	Hand expression funnel	kg	Nil	Nil
250	- - -	Supplementary nursing system	kg	Nil	Nil
260	- - -	Feeder (Haberman type)	kg	Nil	Nil
290	- - -	Other	kg	Nil	Nil
300	- -	Prayer beads	kg	Nil	Nil
	- -	Other:			
920	- - -	Protective masks for use in welding and similar work	kg	20%	Nil
940	- - -	Fans and handscreens, frames and handles therefor, and parts thereof	kg	5%	Nil
990	- - -	Other	kg	20%	Nil

Chapter 40

Rubber and articles thereof

Chapter 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 heading 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to:
 - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:

- (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);
- (B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
- (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.
- In heading 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4001.10	- Natural rubber latex, whether or not pre-vulcanised:			
	- - Exceeding 0.5% by volume of ammonia content:			
310	- - - Centrifuge concentrate	kg	Nil	Nil
320	- - - Cream concentrate	kg	Nil	Nil
330	- - - Evaporated concentrate	kg	Nil	Nil
390	- - - Other	kg	Nil	Nil
	- - Not exceeding 0.5% by volume of ammonia content:			
	- - - Centrifuge concentrate preserved:			
411	- - - - Sodium pentachlorophenate preserved LA-SPP	kg	Nil	Nil
412	- - - - Boric acid preserved LA/BA	kg	Nil	Nil
413	- - - - Zinc diethyldithiocarbamate preserved LA-ZDC	kg	Nil	Nil
414	- - - - Tetramethylthiuram disulphide, zinc oxide preserved LA-TZ	kg	Nil	Nil
419	- - - - Other	kg	Nil	Nil
420	- - - Cream concentrate	kg	Nil	Nil
430	- - - Evaporated concentrate	kg	Nil	Nil
490	- - - Other	kg	Nil	Nil
	- Natural rubber in other forms:			
4001.21	- - Smoked sheets:			
200	- - - RSS Grade 1	kg	Nil	Nil
300	- - - RSS Grade 2	kg	Nil	Nil
400	- - - RSS Grade 3	kg	Nil	Nil
500	- - - RSS Grade 4	kg	Nil	Nil
600	- - - RSS Grade 5	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
4001.22	- - Technically specified natural rubber (TSNR):			
100	- - - TSNR 10	kg	Nil	Nil
200	- - - TSNR 20	kg	Nil	Nil
300	- - - TSNR L	kg	Nil	Nil
400	- - - TSNR CV	kg	Nil	Nil
500	- - - TSNR GP	kg	Nil	Nil
600	- - - TSNR 5	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
4001.29	- - Other:			
100	- - - Air-dried sheets (ADS)	kg	Nil	Nil
200	- - - Superior processing rubber	kg	Nil	Nil
300	- - - Skim rubber	kg	Nil	Nil
	- - - Rubber crepes:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
410	- - - - Latex crepes	kg	Nil	Nil
420	- - - - Sole crepes	kg	Nil	Nil
430	- - - - Flat bark crepes	kg	Nil	Nil
440	- - - - Remilled crepes	kg	Nil	Nil
490	- - - - Other crepes	kg	Nil	Nil
500	- - - Scrap (tree, earth or smoked) and cup lump	kg	Nil	Nil
	- - - Specialty rubber:			
610	- - - - Processing Aid (PA)	kg	Nil	Nil
620	- - - - Methyl Methacrylate Grafted (MG)	kg	Nil	Nil
630	- - - - Purified rubber - DPNR	kg	Nil	Nil
640	- - - - Rubber oil extended - OENR	kg	Nil	Nil
	- - - - Epoxidised rubber (ENR):			
651	- - - - - ENR 25	kg	Nil	Nil
652	- - - - - ENR 50	kg	Nil	Nil
659	- - - - - Other	kg	Nil	Nil
690	- - - - Other	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums:			
	- - Gutta-percha:			
110	- - - In plates, sheets or strip	kg	Nil	Nil
190	- - - Other	kg	Nil	10%
	- - Jelutong:			
210	- - - In plates, sheets or strip	kg	Nil	Nil
	- - - Other:			
291	- - - - Raw	kg	Nil	10%
292	- - - - Pressed but not refined	kg	Nil	5%
299	- - - - Other	kg	Nil	Nil
	- - Other:			
910	- - - In plates, sheets or strip	kg	Nil	Nil
990	- - - Other	kg	Nil	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):			
4002.11 000	- - Latex	kg	Nil	Nil
4002.19	- - Other:			
200	- - - In primary forms	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4002.20	300 - - - Unvulcanised, uncompounded plates, sheets or strip	kg	Nil	Nil
	900 - - - Other	kg	25%	Nil
	- Butadiene rubber (BR):			
	200 - - - In primary forms	kg	Nil	Nil
	300 - - - Unvulcanised, uncompounded plates, sheets or strip	kg	25%	Nil
	900 - - - Other	kg	25%	Nil
4002.31	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):			
	- - Isobutene-isoprene (butyl) rubber (IIR):			
	100 - - - Unvulcanised, uncompounded plates, sheets or strip	kg	25%	Nil
4002.39	900 - - - Other	kg	Nil	Nil
	- - Other:			
	100 - - - Unvulcanised, uncompounded plates, sheets or strip	kg	25%	Nil
4002.41	900 - - - Other	kg	Nil	Nil
	- Chloroprene (chlorobutadiene) rubber (CR):			
	000 - - Latex	kg	Nil	Nil
4002.49	- - Other:			
	100 - - - Unvulcanised, uncompounded plates, sheets or strip	kg	25%	Nil
	- - - Other:			
4002.51	910 - - - - In primary forms	kg	Nil	Nil
	990 - - - - Other	kg	25%	Nil
	- Acrylonitrile-butadiene rubber (NBR):			
4002.59	000 - - Latex	kg	Nil	Nil
	- - Other:			
	200 - - - In primary forms	kg	Nil	Nil
4002.60	300 - - - Unvulcanised, uncompounded plates, sheets or strip	kg	25%	Nil
	900 - - - Other	kg	25%	Nil
	- Isoprene rubber (IR):			
4002.70	100 - - In primary forms	kg	Nil	Nil
	900 - - Other	kg	25%	Nil
	- Ethylene-propylene-non-conjugated diene rubber (EPDM):			
4002.80	200 - - In primary forms	kg	Nil	Nil
	300 - - Unvulcanised, uncompounded plates, sheets or strip	kg	25%	Nil
	900 - - Other	kg	25%	Nil
4002.80	000 - Mixtures of any product of heading 40.01 with any product of this heading	kg	25%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4002.91 000	- Other:	kg	Nil	Nil
4002.99	- - Latex			
	- - Other:			
100	- - - Unvulcanised, uncompounded plates, sheets or strip	kg	Nil	Nil
	- - - Other:			
910	- - - - In primary forms	kg	Nil	Nil
990	- - - - Other	kg	25%	Nil
4003.00 000	Reclaimed rubber in primary forms or in plates, sheets or strip.	kg	25%	Nil
4004.00 000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	kg	25%	Nil
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.			
4005.10	- Compounded with carbon black or silica:			
100	- - Of natural gums	kg	30%	Nil
900	- - Other	kg	25%	Nil
4005.20 000	- Solutions; dispersions other than those of subheading 4005.10	kg	30%	Nil
	- Other:			
4005.91	- - Plates, sheets and strip:			
100	- - - Of natural gums	kg	30%	Nil
900	- - - Other	kg	25%	Nil
4005.99	- - Other:			
100	- - - Natural rubber compounded with substances other than carbon or silica	kg	5%	Nil
300	- - - Latex	kg	Nil	Nil
900	- - - Other	kg	25%	Nil
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.			
4006.10 000	- "Camel-back" strips for retreading rubber tyres	kg	25%	Nil
4006.90	- Other:			
	- - Of natural gums:			
110	- - - Articles	kg	5%	Nil
190	- - - Other	kg	30%	Nil
900	- - Other	kg	25%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4007.00 000	Vulcanised rubber thread and cord.	kg	15%	Nil
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:			
100	- - - Floor tiles and wall tiles	kg	30%	Nil
200	- - - Exceeding 5 mm in thickness, lined with textile fabric on one side	kg	5%	Nil
300	- - - Water stop	kg	30%	Nil
400	- - - Rubber soling sheet	kg	30%	Nil
900	- - - Other	kg	30%	Nil
4008.19 000	- - Other	kg	30%	Nil
	- Of non-cellular rubber:			
4008.21	- - Plates, sheets and strip:			
100	- - - Floor tiles and wall tiles	kg	30%	Nil
200	- - - Exceeding 5 mm in thickness, lined with textile fabric on one side	kg	5%	Nil
300	- - - Structural bearings, including bridge bearings	kg	30%	Nil
400	- - - Rail pad	kg	30%	Nil
500	- - - Water stop	kg	30%	Nil
600	- - - Rubber soling sheet	kg	30%	Nil
900	- - - Other	kg	30%	Nil
4008.29 000	- - Other	kg	30%	Nil
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:			
4009.11 000	- - Without fittings	kg	30%	Nil
4009.12 000	- - With fittings	kg	30%	Nil
	- Reinforced or otherwise combined only with metal:			
4009.21 000	- - Without fittings	kg	30%	Nil
4009.22 000	- - With fittings	kg	30%	Nil
	- Reinforced or otherwise combined only with textile materials:			
4009.31 000	- - Without fittings	kg	30%	Nil
4009.32 000	- - With fittings	kg	30%	Nil
	- Reinforced or otherwise combined with other materials:			
4009.41 000	- - Without fittings	kg	30%	Nil
4009.42 000	- - With fittings	kg	30%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.			
	- Conveyor belts or belting:			
4010.11 000	- - Reinforced only with metal	kg	30%	Nil
4010.12 000	- - Reinforced only with textile materials	kg	30%	Nil
4010.19 000	- - Other	kg	30%	Nil
	- Transmission belts or belting:			
4010.31 000	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm			
4010.32 000	- - 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	30%	Nil
4010.33 000	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	30%	Nil
4010.34 000	- - 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	30%	Nil
4010.35 000	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	kg	30%	Nil
4010.36 000	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	kg	30%	Nil
4010.39	- - Other:			
100	- - - Of an trapezoidal cross-section (V-belts) other than those of subheading 4010.31 000, 4010.32 000, 4010.33 000 and 4010.34 000	kg	30%	Nil
900	- - - Other	kg	30%	Nil
40.11	New pneumatic tyres, of rubber.			
4011.10 000	- Of a kind used on motor cars (including station wagons and racing cars)	u	40%	Nil
4011.20 000	- Of kind used on buses or lorries	u	40%	Nil
4011.30 000	- Of a kind used on aircraft	u	5%	Nil
4011.40 000	- Of a kind used on motorcycles	u	30%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4011.50 000	- Of a kind used on bicycles	u	30%	Nil
4011.61	- Other, having a "herring bone" or similar tread:			
100	- - Of a kind used on agricultural or forestry vehicles and machines:			
900	- - - Of a kind used on tractors or machinery of heading 84.29 or 84.30	u	30%	Nil
4011.62	- - - Other	u	5%	Nil
100	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:			
200	- - - Of a kind used on tractors or machinery of heading 84.29 or 84.30	u	30%	Nil
900	- - - Of a kind used on forklift or industrial handling vehicles and machines	u	30%	Nil
	- - - Other	u	5%	Nil
4011.63	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:			
100	- - - Of a kind used on tractors or machinery of heading 84.29 or 84.30	u	30%	Nil
200	- - - Of a kind used on forklift or industrial handling vehicles and machines	u	30%	Nil
900	- - - Other	u	5%	Nil
4011.69 000	- - Other	u	5%	Nil
4011.92	- Other:			
100	- - Of a kind used on agricultural or forestry vehicles and machines:			
200	- - - Of a kind used on tractors or machinery of heading 84.29 or 84.30	u	30%	Nil
900	- - - Of a kind used on wheel-barrows	u	30%	Nil
	- - - Other	u	5%	Nil
4011.93	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:			
100	- - - Of a kind used on tractors or machinery of heading 84.29 or 84.30	u	30%	Nil
200	- - - Of a kind used on wheel-barrows	u	30%	Nil
300	- - - Of a kind used on forklift or industrial handling vehicles and machines	u	30%	Nil
900	- - - Other	u	5%	Nil
4011.94	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	61 cm:			
100	- - - Of a kind used on tractors or machinery of heading 84.29 or 84.30	u	30%	Nil
200	- - - Of a kind used on forklift or industrial handling vehicles and machines	u	30%	Nil
900	- - - Other	u	5%	Nil
4011.99 000	- - Other	u	5%	Nil
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.			
	- Retreaded tyres:			
4012.11 000	- - Of a kind used on motor cars (including station wagons and racing cars)	u	30%	Nil
4012.12 000	- - Of a kind used on buses or lorries	u	30%	Nil
4012.13 000	- - Of a kind used on aircraft	u	5%	Nil
4012.19	- - Other:			
100	- - - Of a kind used on motor cycles	u	30%	Nil
200	- - - Of a kind used on bicycles	u	30%	Nil
300	- - - Of a kind used on tractors or machinery of heading 84.29 or 84.30	u	30%	Nil
400	- - - Of a kind used on forklifts or other industrial handling vehicles and machines	u	30%	Nil
900	- - - Other	u	5%	Nil
4012.20	- Used pneumatic tyres:			
100	- - Of a kind used on motor cars	u	30%	Nil
200	- - Of a kind used on buses or lorries	u	30%	Nil
300	- - Of a kind used on aircraft	u	5%	Nil
400	- - Of a kind used on motor cycles	u	30%	Nil
500	- - Of a kind used on bicycles	u	30%	Nil
600	- - Of a kind used on tractors or machinery of heading 84.29 or 84.30	u	30%	Nil
700	- - Of a kind used on forklifts or other industrial handling vehicles and machines	u	30%	Nil
	- - Other:			
910	- - - Buffed tyres	u	30%	Nil
990	- - - Other	u	5%	Nil
4012.90	- Other:			
	- - Solid tyres:			
100	- - - Not exceeding 250mm in external diameter	kg	30%	Nil
	- - - Exceeding 250mm in external diameter:			
131	- - - - Of a kind used on straddle carriers of subheading 8426.12 000	kg	30%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
132	- - - - Of a kind used on works trucks of subheading 8426.41 000	kg	30%	Nil
133	- - - - Of a kind used on self-propelled trucks, powered by an electric motor, of subheading 8427.10 000	kg	30%	Nil
134	- - - - Of a kind used on other self-propelled trucks of subheading 8427.20 000	kg	30%	Nil
135	- - - - Of a kind used on vehicles of heading 87.09	kg	30%	Nil
139	- - - - Other	kg	30%	Nil
200	- - Tyre flaps	kg	5%	Nil
300	- - Replaceable tyre treads (Precured tread)	kg	30%	Nil
900	- - Other	kg	5%	Nil
40.13	Inner tubes, of rubber.			
4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:			
100	- - Of a kind used on motor cars	u	30%	Nil
900	- - Other	u	30%	Nil
4013.20	000 - Of a kind used on bicycles	u	30%	Nil
4013.90	- Other:			
100	- - Of a kind used on aircraft	u	5%	Nil
300	- - Of a kind used on motor cycles	u	30%	Nil
400	- - Of a kind used on machinery of heading 84.29 or 84.30	u	30%	Nil
500	- - Of a kind used on tractors	u	30%	Nil
900	- - Other	u	30%	Nil
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.			
4014.10	000 - Sheath contraceptives	kg	30%	Nil
4014.90	- Other:			
100	- - Teats for feeding bottles and similar articles	kg	15%	Nil
200	- - Finger stalls	kg	Nil	Nil
300	- - Hot water bottles	kg	5%	Nil
900	- - Other	kg	5%	Nil
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4015.11 -	- Gloves, mittens and mitts:			
100	- - Surgical:			
900	- - - Of natural rubber	kg	Nil	Nil
4015.19	- - - Other	kg	Nil	Nil
	- - Other:			
110	- - - Natural rubber:			
190	- - - - Medical glove	kg	Nil	Nil
900	- - - - Other	kg	Nil	Nil
4015.90 000	- Other	kg	15%	Nil
40.16	Other articles of vulcanised rubber other than hard rubber.			
4016.10	- Of cellular rubber:			
200	- - Padding for articles of apparel or clothing accessories	kg	5%	Nil
900	- - Other	kg	30%	Nil
	- Other:			
4016.91 000	- - Floor coverings and mats	kg	5%	Nil
4016.92	- - Erasers:			
100	- - - Eraser tips	kg	Nil	Nil
900	- - - Other	kg	5%	Nil
4016.93	- - Gaskets, washers and other seals:			
100	- - - Pipe seal rings	kg	5%	Nil
900	- - - Other	kg	5%	Nil
4016.94 000	- - Boat or dock fenders, whether or not inflatable	kg	5%	Nil
4016.95 000	- - Other inflatable articles	kg	5%	Nil
4016.99	- - Other:			
100	- - - Parts and accessories of vehicles of headings 87.02, 87.03, 87.04, 87.05 or 87.11	kg	25%	Nil
	- - - Parts and accessories of vehicles of heading 87.12:			
310	- - - - Parts	kg	5%	Nil
	- - - - Accessories:			
321	- - - - - Mudguards	kg	30%	Nil
329	- - - - - Other	kg	25%	Nil
400	- - - Parts and accessories of vehicles of heading 87.13	kg	5%	Nil
500	- - - Parts and accessories of rotachutes of heading 88.04	kg	5%	Nil
600	- - - Rubber band	kg	30%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
800	- - - Structural bearings, including bridge bearings	kg	5%	Nil
	- - - Other:			
910	- - - - Rail pad	kg	5%	Nil
920	- - - - Rubber rollers	kg	5%	Nil
990	- - - - Other	kg	5%	Nil
4017.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.			
	- Hard rubber (for example, ebonite) in all forms, including waste and scrap:			
110	- - Powder of hard rubber	kg	25%	Nil
190	- - Other	kg	25%	Nil
200	- Articles of hard rubber	kg	5%	Nil

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 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 camel (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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
4101.20 000	- Whole hides and skin, 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	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4101.50 000	- Whole hides and skins, of a weight exceeding 16 kg	kg	Nil	Nil
4101.90 000	- Other, including butts, bends and bellies	kg	Nil	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.			
4102.10 000	- With wool on	kg	Nil	Nil
	- Without wool on:			
4102.21 000	- - Pickled	kg	Nil	Nil
4102.29 000	- - Other	kg	Nil	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	- Of reptiles:			
100	- - Crocodiles	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
4103.30 000	- Of swine	kg	Nil	Nil
4103.90 000	- Other	kg	Nil	Nil
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.			
	- In the wet state (including wet-blue):			
4104.11 000	- - Full grains, unsplit; grain splits	kg	Nil	Nil
4104.19 000	- - Other	kg	Nil	Nil
	- In the dry state (crust):			
4104.41 000	- - Full grains, unsplit; grain splits	kg	Nil	Nil
4104.49 000	- - Other	kg	Nil	Nil
41.05	Tanned or crust skins of sheep or lamb, without wool on, whether or not split, but not further prepared.			
4105.10 000	- In the wet state (including wet-blue)	kg	Nil	Nil
4105.30 000	- In the dry state (crust)	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.			
	- Of goats or kids:			
4106.21 000	- - In the wet state (including wet-blue)	kg	Nil	Nil
4106.22 000	- - In the dry state (crust)	kg	Nil	Nil
	- Of swine:			
4106.31 000	- - In the wet state (including wet-blue)	kg	10%	Nil
4106.32 000	- - In the dry state (crust)	kg	10%	Nil
4106.40 000	- Of reptiles	kg	Nil	Nil
	- Other:			
4106.91 000	- - In the wet state (including wet-blue)	kg	Nil	Nil
4106.92 000	- - In the dry state (crust)	kg	Nil	Nil
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.			
	- Whole hides and skins:			
4107.11 000	- - Full grain, unsplit	kg	Nil	Nil
4107.12 000	- - Grains splits	kg	Nil	Nil
4107.19 000	- - Other	kg	Nil	Nil
	- Other, including sides:			
4107.91 000	- - Full grains, unsplit	kg	Nil	Nil
4107.92 000	- - Grains splits	kg	Nil	Nil
4107.99 000	- - Other	kg	Nil	Nil
4112.00 000	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	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.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4113.10 000	- Of goats or kids	kg	Nil	Nil
4113.20 000	- Of swine	kg	10%	Nil
4113.30 000	- Of reptiles	kg	Nil	Nil
4113.90 000	- Other	kg	Nil	Nil
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.			
4114.10 000	- Chamois (including combination chamois) leather	kg	Nil	Nil
4114.20 000	- Patent leather and patent laminated leather; metallised leather	kg	Nil	Nil
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.			
4115.10 000	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	kg	Nil	Nil
4115.20 000	- 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	Nil

Chapter 42

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

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4201.00 000	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	Nil
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 plastic, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials, or with paper.			
4202.11 000	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:			
4202.12 000	- - With outer surface of leather or of composition leather	u	Nil	Nil
4202.19 000	- - With outer surface of plastic or of textile materials	u	Nil	Nil
	- - Other	u	Nil	Nil
4202.21 000	- Handbags, whether or not with shoulder strap, including those without handle:			
4202.22 000	- - With outer surface of leather or of composition leather	u	Nil	Nil
4202.29 000	- - With outer surface of plastic sheeting or of textile materials	u	Nil	Nil
	- - Other	u	Nil	Nil
4202.31 000	- Articles of a kind normally carried in the pocket or in the handbag:			
4202.32 000	- - With outer surface of leather or of composition leather	kg	Nil	Nil
4202.39	- - With outer surface of plastic sheeting or of textile materials	kg	Nil	Nil
100	- - Other:			
	- - - Of wood or of zinc or of worked	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	carving material of animal or vegetable or mineral origin			
300	- - - Of copper	kg	Nil	Nil
400	- - - Of nickel	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
	- Other:			
4202.91	- - With outer surface of leather or of composition leather:			
100	- - - Bowling bags	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
4202.92	- - With outer surface of plastic sheeting or of textile materials:			
100	- - - Bowling bags	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
4202.99	- - Other:			
300	- - - Of copper	kg	Nil	Nil
400	- - - Of nickel	kg	Nil	Nil
600	- - - Of zinc or of worked carving material of animal or vegetable or mineral origin	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.			
4203.10	000 - Articles of apparel	kg	Nil	Nil
	- Gloves, mittens and mitts:			
4203.21	- - Specially designed for use in sports:			
100	- - - Wrist guards for bowling	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
4203.29	000 - - Other	kg	Nil	Nil
4203.30	000 - Belts and bandoliers	kg	Nil	Nil
4203.40	000 - Other clothing accessories	kg	Nil	Nil
4205.00	Other articles of leather or of composition leather.			
100	- Of a kind used in machinery or mechanical appliances or for other technical uses	kg	Nil	Nil
900	- Other	kg	Nil	Nil
4206.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.			
100	- Catgut	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
200	- Tobacco pouches	kg	Nil	Nil
900	- Other	kg	Nil	Nil

Chapter 43
Furskins and artificial fur; manufactures thereof

Chapter 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, sport 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
4301.10 000	- Of mink, whole, with or without head, tail or paws	kg	Nil	Nil
4301.30 000	- 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	Nil
4301.60 000	- Of fox, whole, with or without head, tail or paws	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4301.80 000	- Other furskins, whole, with or without head, tail or paws	kg	Nil	Nil
4301.90 000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	Nil	Nil
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 assemble:			
4302.11 000	- - Of mink	kg	Nil	Nil
4302.19 000	- - Other	kg	Nil	Nil
4302.20 000	- Heads, tails, paws and other pieces or cuttings, not assembled	kg	Nil	Nil
4302.30 000	- Whole skins and pieces or cuttings thereof, assembled	kg	Nil	Nil
43.03	Articles of apparel, clothing accessories and other articles of fur skin.			
4303.10 000	- Articles of apparel and clothing accessories	kg	Nil	Nil
4303.90 000	- Other	kg	Nil	Nil
4304.00 000	Artificial fur and articles thereof.	kg	Nil	Nil

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 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) 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 Notes.

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.
2. For the purposes of subheadings 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, the expression "tropical wood" means one of the following types of wood:
Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.			
4401.10 000	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4401.21 000	- Wood in chips or particles:	kg	20%	Nil
4401.22 000	- - Coniferous	kg	20%	Nil
	- - Non-coniferous			
	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:			
4401.31 000	- - Wood pellets	kg	20%	Nil
4401.39 000	- - Other	kg	20%	Nil
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.			
4402.10 000	- Of bamboo	kg	20%	Nil
4402.90 000	- Other	kg	20%	Nil
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.			
4403.10	- Treated with paint, stains, creosote or other preservatives:			
	- - Baulks:			
	- - - Heavy hardwoods:			
101	- - - - Of Balau (Selangan Batu)	m ³	Nil	15%
102	- - - - Of Red Balau (Selangan Batu Merah)	m ³	Nil	15%
103	- - - - Of Belian	m ³	Nil	15%
104	- - - - Of Bitis	m ³	Nil	15%
105	- - - - Of Chengal	m ³	Nil	15%
106	- - - - Of Giam	m ³	Nil	15%
107	- - - - Of Kekatong	m ³	Nil	15%
108	- - - - Of Keranji	m ³	Nil	15%
109	- - - - Of Malagangai	m ³	Nil	15%
110	- - - - Of Penaga	m ³	Nil	15%
111	- - - - Of Penyau	m ³	Nil	15%
112	- - - - Of Resak	m ³	Nil	15%
113	- - - - Of Tembusu	m ³	Nil	15%
115	- - - - Other	m ³	Nil	15%
	- - - Medium hardwoods:			
116	- - - - Of Bekak	m ³	Nil	15%
117	- - - - Of Derum	m ³	Nil	15%
118	- - - - Of Entapuloh	m ³	Nil	15%
119	- - - - Of Geriting (Teruntum)	m ³	Nil	15%
120	- - - - Of Kandis	m ³	Nil	15%
121	- - - - Of Kasai	m ³	Nil	15%
122	- - - - Of Kayu Malam	m ³	Nil	15%

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
123	- - - - Of Kelat (Ubah)	m ³	Nil	15%
124	- - - - Of Keledang	m ³	Nil	15%
125	- - - - Of Keruntum	m ³	Nil	15%
126	- - - - Of Kulim	m ³	Nil	15%
127	- - - - Of Mata Ulat	m ³	Nil	15%
128	- - - - Of Mempening	m ³	Nil	15%
129	- - - - Of Mengkulang (Kembang)	m ³	Nil	15%
130	- - - - Of Meransi (Rabong)	m ³	Nil	15%
131	- - - - Of Merawan (Gagil)	m ³	Nil	15%
132	- - - - Of Merbatu	m ³	Nil	15%
133	- - - - Of Merpauh	m ³	Nil	15%
134	- - - - Of Mertas	m ³	Nil	15%
135	- - - - Of Nyalin	m ³	Nil	15%
136	- - - - Of Pauh Kijang	m ³	Nil	15%
137	- - - - Of Perah	m ³	Nil	15%
138	- - - - Of Petaling	m ³	Nil	15%
139	- - - - Of Punah	m ³	Nil	15%
140	- - - - Of Runggu	m ³	Nil	15%
141	- - - - Of Rengas	m ³	Nil	15%
142	- - - - Of Semayur	m ³	Nil	15%
143	- - - - Of Senumpul	m ³	Nil	15%
144	- - - - Of Simpoh	m ³	Nil	15%
145	- - - - Of Tampoi	m ³	Nil	15%
146	- - - - Of Tualang (Tapang)	m ³	Nil	15%
147	- - - - Of Tulang Daing (Kedang Belum)	m ³	Nil	15%
149	- - - - Other	m ³	Nil	15%
	- - - Light hardwoods:			
150	- - - - Of Acacia Mangium	m ³	Nil	15%
151	- - - - Of Ara	m ³	Nil	15%
152	- - - - Of Araucaria spp.	m ³	Nil	15%
153	- - - - Of Babai	m ³	Nil	15%
154	- - - - Of Batai	m ³	Nil	15%
155	- - - - Of Bayur	m ³	Nil	15%
156	- - - - Of Berangan	m ³	Nil	15%
157	- - - - Of Bintangor	m ³	Nil	15%
158	- - - - Of Binuang	m ³	Nil	15%
159	- - - - Of Dedali	m ³	Nil	15%
160	- - - - Of Durian	m ³	Nil	15%
161	- - - - Of Eucalyptus	m ³	Nil	15%
162	- - - - Of Geronggang (Serungan)	m ³	Nil	15%
163	- - - - Of Gerutu	m ³	Nil	15%

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
164	- - - - Of Kedondong	m ³	Nil	15%
165	- - - - Of Kelumpang	m ³	Nil	15%
166	- - - - Of Kembang Semangkok	m ³	Nil	15%
167	- - - - Of Ketapang	m ³	Nil	15%
168	- - - - Of Kungkur	m ³	Nil	15%
169	- - - - Of Laran	m ³	Nil	15%
170	- - - - Of Limpaga (Surian)	m ³	Nil	15%
171	- - - - Of Machang	m ³	Nil	15%
172	- - - - Of Mahang	m ³	Nil	15%
173	- - - - Of Medang	m ³	Nil	15%
174	- - - - Of Melantai (Kawang)	m ³	Nil	15%
175	- - - - Of Melunak	m ³	Nil	15%
176	- - - - Of Mempisang (Karei)	m ³	Nil	15%
177	- - - - Of Merbulan	m ³	Nil	15%
178	- - - - Of Mersawa	m ³	Nil	15%
179	- - - - Of Nyatoh	m ³	Nil	15%
180	- - - - Of Nyatoh Kuning	m ³	Nil	15%
181	- - - - Of Pelajau	m ³	Nil	15%
182	- - - - Of Penarahan (Kumpang)	m ³	Nil	15%
183	- - - - Of Perupok	m ³	Nil	15%
184	- - - - Of Petai	m ³	Nil	15%
185	- - - - Of Pulau (Pelai)	m ³	Nil	15%
186	- - - - Of Rubberwood	m ³	Nil	15%
187	- - - - Of Sengkuang	m ³	Nil	15%
188	- - - - Of Sentang	m ³	Nil	15%
189	- - - - Of Sepetir	m ³	Nil	15%
190	- - - - Of Sesendok (Terbulan)	m ³	Nil	15%
191	- - - - Of Terap	m ³	Nil	15%
192	- - - - Of Terentang	m ³	Nil	15%
193	- - - - Of Red Meranti	m ³	Nil	15%
195	- - - - Other	m ³	Nil	15%
199	- - - Other	m ³	Nil	15%
	- - Sawlogs and veneer logs:			
	- - - Heavy hardwoods:			
201	- - - - Of Balau (Selangan Batu)	m ³	Nil	15%
202	- - - - Of Red Balau (Selangan Batu Merah)	m ³	Nil	15%
203	- - - - Of Belian	m ³	Nil	15%
204	- - - - Of Bitis	m ³	Nil	15%
205	- - - - Of Chengal	m ³	Nil	15%
206	- - - - Of Giam	m ³	Nil	15%
207	- - - - Of Kekatong	m ³	Nil	15%

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
208	- - - - Of Keranji	m ³	Nil	15%
209	- - - - Of Malagangai	m ³	Nil	15%
210	- - - - Of Penaga	m ³	Nil	15%
211	- - - - Of Penyau	m ³	Nil	15%
212	- - - - Of Resak	m ³	Nil	15%
213	- - - - Of Tembusu	m ³	Nil	15%
215	- - - - Other	m ³	Nil	15%
	- - - Medium hardwoods:			
216	- - - - Of Bekak	m ³	Nil	15%
217	- - - - Of Derum	m ³	Nil	15%
218	- - - - Of Entapuloh	m ³	Nil	15%
219	- - - - Of Geriting (Teruntum)	m ³	Nil	15%
220	- - - - Of Kandis	m ³	Nil	15%
221	- - - - Of Kasai	m ³	Nil	15%
222	- - - - Of Kayu Malam	m ³	Nil	15%
223	- - - - Of Kelat (Ubah)	m ³	Nil	15%
224	- - - - Of Keledang	m ³	Nil	15%
225	- - - - Of Keruntum	m ³	Nil	15%
226	- - - - Of Kulim	m ³	Nil	15%
227	- - - - Of Mata Ulat	m ³	Nil	15%
228	- - - - Of Mempening	m ³	Nil	15%
229	- - - - Of Mengkulang (Kembang)	m ³	Nil	15%
230	- - - - Of Meransi (Rabong)	m ³	Nil	15%
231	- - - - Of Merawan (Gagil)	m ³	Nil	15%
232	- - - - Of Merbatu	m ³	Nil	15%
233	- - - - Of Merpauh	m ³	Nil	15%
234	- - - - Of Mertas	m ³	Nil	15%
235	- - - - Of Nyalin	m ³	Nil	15%
236	- - - - Of Pauh Kijang	m ³	Nil	15%
237	- - - - Of Perah	m ³	Nil	15%
238	- - - - Of Petaling	m ³	Nil	15%
239	- - - - Of Punah	m ³	Nil	15%
240	- - - - Of Runggu	m ³	Nil	15%
241	- - - - Of Rengas	m ³	Nil	15%
242	- - - - Of Semayur	m ³	Nil	15%
243	- - - - Of Senumpul	m ³	Nil	15%
244	- - - - Of Simpoh	m ³	Nil	15%
245	- - - - Of Tampoi	m ³	Nil	15%
246	- - - - Of Tualang (Tapang)	m ³	Nil	15%
247	- - - - Of Tulang Daing (Kedang Belum)	m ³	Nil	15%

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
249	- - - - Other	m ³	Nil	15%
	- - - Light hardwoods:			
250	- - - - Of Acacia Mangium	m ³	Nil	15%
251	- - - - Of Ara	m ³	Nil	15%
252	- - - - Of Araucaria spp.	m ³	Nil	15%
253	- - - - Of Babai	m ³	Nil	15%
254	- - - - Of Batai	m ³	Nil	15%
255	- - - - Of Bayur	m ³	Nil	15%
256	- - - - Of Berangan	m ³	Nil	15%
257	- - - - Of Bintangor	m ³	Nil	15%
258	- - - - Of Binuang	m ³	Nil	15%
259	- - - - Of Dedali	m ³	Nil	15%
260	- - - - Of Durian	m ³	Nil	15%
261	- - - - Of Eucalyptus	m ³	Nil	15%
262	- - - - Of Geronggang (Serungan)	m ³	Nil	15%
263	- - - - Of Gerutu	m ³	Nil	15%
264	- - - - Of Kedondong	m ³	Nil	15%
265	- - - - Of Kelumpang	m ³	Nil	15%
266	- - - - Of Kembang Semangkok	m ³	Nil	15%
267	- - - - Of Ketapang	m ³	Nil	15%
268	- - - - Of Kungkur	m ³	Nil	15%
269	- - - - Of Laran	m ³	Nil	15%
270	- - - - Of Limpaga (Surian)	m ³	Nil	15%
271	- - - - Of Machang	m ³	Nil	15%
272	- - - - Of Mahang	m ³	Nil	15%
273	- - - - Of Medang	m ³	Nil	15%
274	- - - - Of Melantai (Kawang)	m ³	Nil	15%
275	- - - - Of Melunak	m ³	Nil	15%
276	- - - - Of Mempisang (Kurai)	m ³	Nil	15%
277	- - - - Of Merbulan	m ³	Nil	15%
278	- - - - Of Mersawa	m ³	Nil	15%
279	- - - - Of Nyatoh	m ³	Nil	15%
280	- - - - Of Nyatoh Kuning	m ³	Nil	15%
281	- - - - Of Pelajau	m ³	Nil	15%
282	- - - - Of Penarahan (Kumpang)	m ³	Nil	15%
283	- - - - Of Perupok	m ³	Nil	15%
284	- - - - Of Petai	m ³	Nil	15%
285	- - - - Of Pulau (Pelai)	m ³	Nil	15%
286	- - - - Of Rubberwood	m ³	Nil	15%
287	- - - - Of Sengkuang	m ³	Nil	15%
288	- - - - Of Sentang	m ³	Nil	15%
289	- - - - Of Sepetir	m ³	Nil	15%

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
290	- - - - Of Sesendok (Terbulan)	m ³	Nil	15%
291	- - - - Of Terap	m ³	Nil	15%
292	- - - - Of Terentang	m ³	Nil	15%
293	- - - - Of Red Meranti	m ³	Nil	15%
295	- - - - Other	m ³	Nil	15%
299	- - - Other	m ³	Nil	15%
	- - Poles, piles and other round wood:			
	- - - Heavy hardwoods:			
401	- - - - Of Balau (Selangan Batu)	m ³	Nil	Nil
402	- - - - Of Red Balau (Selangan Batu Merah)	m ³	Nil	Nil
403	- - - - Of Belian	m ³	Nil	Nil
404	- - - - Of Bitis	m ³	Nil	Nil
405	- - - - Of Chengal	m ³	Nil	Nil
406	- - - - Of Giam	m ³	Nil	Nil
407	- - - - Of Kekatong	m ³	Nil	Nil
408	- - - - Of Keranji	m ³	Nil	Nil
409	- - - - Of Malagangai	m ³	Nil	Nil
410	- - - - Of Penaga	m ³	Nil	Nil
411	- - - - Of Penyau	m ³	Nil	Nil
412	- - - - Of Resak	m ³	Nil	Nil
413	- - - - Of Tembusu	m ³	Nil	Nil
415	- - - - Other	m ³	Nil	Nil
	- - - Medium hardwoods:			
416	- - - - Of Bekak	m ³	Nil	Nil
417	- - - - Of Derum	m ³	Nil	Nil
418	- - - - Of Entapuloh	m ³	Nil	Nil
419	- - - - Of Geriting (Teruntum)	m ³	Nil	Nil
420	- - - - Of Kandis	m ³	Nil	Nil
421	- - - - Of Kasai	m ³	Nil	Nil
422	- - - - Of Kayu Malam	m ³	Nil	Nil
423	- - - - Of Kelat (Ubah)	m ³	Nil	Nil
424	- - - - Of Keledang	m ³	Nil	Nil
425	- - - - Of Keruntum	m ³	Nil	Nil
426	- - - - Of Kulim	m ³	Nil	Nil
427	- - - - Of Mata Ulat	m ³	Nil	Nil
428	- - - - Of Mempening	m ³	Nil	Nil
429	- - - - Of Mengkulang (Kembang)	m ³	Nil	Nil
430	- - - - Of Meransi (Rabong)	m ³	Nil	Nil
431	- - - - Of Merawan (Gagil)	m ³	Nil	Nil
432	- - - - Of Merbatu	m ³	Nil	Nil
433	- - - - Of Merpauh	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
434	- - - - Of Mertas	m ³	Nil	Nil
435	- - - - Of Nyalin	m ³	Nil	Nil
436	- - - - Of Pauh Kijang	m ³	Nil	Nil
437	- - - - Of Perah	m ³	Nil	Nil
438	- - - - Of Petaling	m ³	Nil	Nil
439	- - - - Of Punah	m ³	Nil	Nil
440	- - - - Of Ranggu	m ³	Nil	Nil
441	- - - - Of Rengas	m ³	Nil	Nil
442	- - - - Of Semayur	m ³	Nil	Nil
443	- - - - Of Senumpul	m ³	Nil	Nil
444	- - - - Of Simpoh	m ³	Nil	Nil
445	- - - - Of Tampoi	m ³	Nil	Nil
446	- - - - Of Tualang (Tapang)	m ³	Nil	Nil
447	- - - - Of Tulang Daing (Kedang Belum)	m ³	Nil	Nil
449	- - - - Other	m ³	Nil	Nil
	- - - Light hardwoods:			
450	- - - - Of Acacia Mangium	m ³	Nil	Nil
451	- - - - Of Ara	m ³	Nil	Nil
452	- - - - Of Araucaria spp.	m ³	Nil	Nil
453	- - - - Of Babai	m ³	Nil	Nil
454	- - - - Of Batai	m ³	Nil	Nil
455	- - - - Of Bayur	m ³	Nil	Nil
456	- - - - Of Berangan	m ³	Nil	Nil
457	- - - - Of Bintangor	m ³	Nil	Nil
458	- - - - Of Binuang	m ³	Nil	Nil
459	- - - - Of Dedali	m ³	Nil	Nil
460	- - - - Of Durian	m ³	Nil	Nil
461	- - - - Of Eucalyptus	m ³	Nil	Nil
462	- - - - Of Geronggang (Serungan)	m ³	Nil	Nil
463	- - - - Of Gerutu	m ³	Nil	Nil
464	- - - - Of Kedondong	m ³	Nil	Nil
465	- - - - Of Kelumpang	m ³	Nil	Nil
466	- - - - Of Kembang Semangkok	m ³	Nil	Nil
467	- - - - Of Ketapang	m ³	Nil	Nil
468	- - - - Of Kungkur	m ³	Nil	Nil
469	- - - - Of Laran	m ³	Nil	Nil
470	- - - - Of Limpaga (Surian)	m ³	Nil	Nil
471	- - - - Of Machang	m ³	Nil	Nil
472	- - - - Of Mahang	m ³	Nil	Nil
473	- - - - Of Medang	m ³	Nil	Nil
474	- - - - Of Melantai (Kawang)	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
475	- - - - Of Melunak	m ³	Nil	Nil
476	- - - - Of Mempisang (Kurai)	m ³	Nil	Nil
477	- - - - Of Merbulan	m ³	Nil	Nil
478	- - - - Of Mersawa	m ³	Nil	Nil
479	- - - - Of Nyatoh	m ³	Nil	Nil
480	- - - - Of Nyatoh Kuning	m ³	Nil	Nil
481	- - - - Of Pelajau	m ³	Nil	Nil
482	- - - - Of Penarahan (Kumpang)	m ³	Nil	Nil
483	- - - - Of Perupok	m ³	Nil	Nil
484	- - - - Of Petai	m ³	Nil	Nil
485	- - - - Of Pulau (Pelai)	m ³	Nil	Nil
486	- - - - Of Rubberwood	m ³	Nil	Nil
487	- - - - Of Sengkuang	m ³	Nil	Nil
488	- - - - Of Sentang	m ³	Nil	Nil
489	- - - - Of Sepetir	m ³	Nil	Nil
490	- - - - Of Sesendok (Terbulan)	m ³	Nil	Nil
491	- - - - Of Terap	m ³	Nil	Nil
492	- - - - Of Terentang	m ³	Nil	Nil
493	- - - - Of Red Meranti	m ³	Nil	Nil
495	- - - - Other	m ³	Nil	Nil
499	- - - Other	m ³	Nil	Nil
	- - Other:			
	- - - Heavy hardwoods:			
901	- - - - Of Balau (Selangan Batu)	m ³	Nil	Nil
902	- - - - Of Red Balau (Selangan Batu Merah)	m ³	Nil	Nil
903	- - - - Of Belian	m ³	Nil	Nil
904	- - - - Of Bitis	m ³	Nil	Nil
905	- - - - Of Chengal	m ³	Nil	Nil
906	- - - - Of Giam	m ³	Nil	Nil
907	- - - - Of Kekatong	m ³	Nil	Nil
908	- - - - Of Keranji	m ³	Nil	Nil
909	- - - - Of Malagangai	m ³	Nil	Nil
910	- - - - Of Penaga	m ³	Nil	Nil
911	- - - - Of Penyau	m ³	Nil	Nil
912	- - - - Of Resak	m ³	Nil	Nil
913	- - - - Of Tembusu	m ³	Nil	Nil
915	- - - - Other	m ³	Nil	Nil
	- - - Medium hardwoods:			
916	- - - - Of Bekak	m ³	Nil	Nil
917	- - - - Of Derum	m ³	Nil	Nil
918	- - - - Of Entapuloh	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
919	- - - - Of Geriting (Teruntum)	m ³	Nil	Nil
920	- - - - Of Kandis	m ³	Nil	Nil
921	- - - - Of Kasai	m ³	Nil	Nil
922	- - - - Of Kayu Malam	m ³	Nil	Nil
923	- - - - Of Kelat (Ubah)	m ³	Nil	Nil
924	- - - - Of Keledang	m ³	Nil	Nil
925	- - - - Of Keruntum	m ³	Nil	Nil
926	- - - - Of Kulim	m ³	Nil	Nil
927	- - - - Of Mata Ulat	m ³	Nil	Nil
928	- - - - Of Mempening	m ³	Nil	Nil
929	- - - - Of Mengkulang (Kembang)	m ³	Nil	Nil
930	- - - - Of Meransi (Rabong)	m ³	Nil	Nil
931	- - - - Of Merawan (Gagil)	m ³	Nil	Nil
932	- - - - Of Merbatu	m ³	Nil	Nil
933	- - - - Of Merpauh	m ³	Nil	Nil
934	- - - - Of Mertas	m ³	Nil	Nil
935	- - - - Of Nyalin	m ³	Nil	Nil
936	- - - - Of Pauh Kijang	m ³	Nil	Nil
937	- - - - Of Perah	m ³	Nil	Nil
938	- - - - Of Petaling	m ³	Nil	Nil
939	- - - - Of Punah	m ³	Nil	Nil
940	- - - - Of Ranggu	m ³	Nil	Nil
941	- - - - Of Rengas	m ³	Nil	Nil
942	- - - - Of Semayur	m ³	Nil	Nil
943	- - - - Of Senumpul	m ³	Nil	Nil
944	- - - - Of Simpoh	m ³	Nil	Nil
945	- - - - Of Tampoi	m ³	Nil	Nil
946	- - - - Of Tualang (Tapang)	m ³	Nil	Nil
947	- - - - Of Tulang Daing (Kedang Belum)	m ³	Nil	Nil
949	- - - - Other	m ³	Nil	Nil
	- - - Light hardwoods:			
950	- - - - Of Acacia Mangium	m ³	Nil	Nil
951	- - - - Of Ara	m ³	Nil	Nil
952	- - - - Of Araucaria spp.	m ³	Nil	Nil
953	- - - - Of Babai	m ³	Nil	Nil
954	- - - - Of Batai	m ³	Nil	Nil
955	- - - - Of Bayur	m ³	Nil	Nil
956	- - - - Of Berangan	m ³	Nil	Nil
957	- - - - Of Bintangor	m ³	Nil	Nil
958	- - - - Of Binuang	m ³	Nil	Nil
959	- - - - Of Dedali	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
960	- - - - Of Durian	m ³	Nil	Nil
961	- - - - Of Eucalyptus	m ³	Nil	Nil
962	- - - - Of Geronggang (Serungan)	m ³	Nil	Nil
963	- - - - Of Gerutu	m ³	Nil	Nil
964	- - - - Of Kedondong	m ³	Nil	Nil
965	- - - - Of Kelumpang	m ³	Nil	Nil
966	- - - - Of Kembang Semangkok	m ³	Nil	Nil
967	- - - - Of Ketapang	m ³	Nil	Nil
968	- - - - Of Kungkur	m ³	Nil	Nil
969	- - - - Of Laran	m ³	Nil	Nil
970	- - - - Of Limpaga (Surian)	m ³	Nil	Nil
971	- - - - Of Machang	m ³	Nil	Nil
972	- - - - Of Mahang	m ³	Nil	Nil
973	- - - - Of Medang	m ³	Nil	Nil
974	- - - - Of Melantai (Kawang)	m ³	Nil	Nil
975	- - - - Of Melunak	m ³	Nil	Nil
976	- - - - Of Mempisang (Kurai)	m ³	Nil	Nil
977	- - - - Of Merbulan	m ³	Nil	Nil
978	- - - - Of Mersawa	m ³	Nil	Nil
979	- - - - Of Nyatoh	m ³	Nil	Nil
980	- - - - Of Nyatoh Kuning	m ³	Nil	Nil
981	- - - - Of Pelajau	m ³	Nil	Nil
982	- - - - Of Penarahan (Kumpang)	m ³	Nil	Nil
983	- - - - Of Perupok	m ³	Nil	Nil
984	- - - - Of Petai	m ³	Nil	Nil
985	- - - - Of Pulau (Pelai)	m ³	Nil	Nil
986	- - - - Of Rubberwood	m ³	Nil	Nil
987	- - - - Of Sengkuang	m ³	Nil	Nil
988	- - - - Of Sentang	m ³	Nil	Nil
989	- - - - Of Sepetir	m ³	Nil	Nil
990	- - - - Of Sesendok (Terbulan)	m ³	Nil	Nil
991	- - - - Of Terap	m ³	Nil	Nil
992	- - - - Of Terentang	m ³	Nil	Nil
993	- - - - Of Red Meranti	m ³	Nil	Nil
995	- - - - Other	m ³	Nil	Nil
999	- - - Other	m ³	Nil	Nil
4403.20	- Other, coniferous:			
100	- - Pulpwood	m ³	Nil	Nil
200	- - Baulks	m ³	Nil	15%
300	- - Sawlogs and veneer logs	m ³	Nil	15%
400	- - Poles, piles and other round wood	m ³	Nil	Nil
900	- - Other	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4403.41	- Other, of tropical wood specified in Subheading Note 2 to this Chapter: - - Dark Red Meranti, Light Red Meranti and Meranti Bakau: - - - Dark Red Meranti (Obar Suluk):			
120	- - - - Baulks	m ³	Nil	15%
130	- - - - Sawlogs and veneer logs	m ³	Nil	15%
150	- - - - Poles, piles and other round wood	m ³	Nil	Nil
190	- - - - Other	m ³	Nil	Nil
	- - - Light Red Meranti (Red Seraya):			
220	- - - - Baulks	m ³	Nil	15%
230	- - - - Sawlogs and veneer logs	m ³	Nil	15%
250	- - - - Poles, piles and other round wood	m ³	Nil	Nil
290	- - - - Other	m ³	Nil	Nil
	- - - Meranti Bakau:			
320	- - - - Baulks	m ³	Nil	15%
330	- - - - Sawlogs and veneer logs	m ³	Nil	15%
350	- - - - Poles, piles and other round wood	m ³	Nil	Nil
390	- - - - Other	m ³	Nil	Nil
4403.49	- - Other:			
	- - - Kapur:			
120	- - - - Baulks	m ³	Nil	15%
130	- - - - Sawlogs and veneer logs	m ³	Nil	15%
150	- - - - Poles, piles and other round wood	m ³	Nil	Nil
190	- - - - Other	m ³	Nil	Nil
	- - - Keruing:			
220	- - - - Baulks	m ³	Nil	15%
230	- - - - Sawlogs and veneer logs	m ³	Nil	15%
250	- - - - Poles, piles and other round wood	m ³	Nil	Nil
290	- - - - Other	m ³	Nil	Nil
	- - - Ramin:			
320	- - - - Baulks	m ³	Nil	15%
	- - - - Sawlogs and veneer logs:			
331	- - - - - In the rough	m ³	Nil	15%
332	- - - - - Roughly squared	m ³	Nil	15%
350	- - - - Poles, piles and other round wood	m ³	Nil	Nil
390	- - - - Other	m ³	Nil	Nil
	- - - Balau (Selangau Batu) and Red			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	Balau (Selangan Batu Merah):			
410	- - - - Baulks	m ³	Nil	15%
420	- - - - Sawlogs and veneer logs	m ³	Nil	15%
430	- - - - Poles, piles and other round wood	m ³	Nil	Nil
490	- - - - Other	m ³	Nil	Nil
	- - - Nyatoh and Nyatoh Kuning:			
510	- - - - Baulks	m ³	Nil	15%
520	- - - - Sawlogs and veneer logs	m ³	Nil	15%
530	- - - - Poles, piles and other round wood	m ³	Nil	Nil
590	- - - - Other	m ³	Nil	Nil
	- - - Merawan (Gagil) :			
610	- - - - Baulks	m ³	Nil	15%
620	- - - - Sawlogs and veneer logs	m ³	Nil	15%
630	- - - - Poles, piles and other round wood	m ³	Nil	Nil
690	- - - - Other	m ³	Nil	Nil
	- - - Sepetir:			
710	- - - - Baulks	m ³	Nil	15%
720	- - - - Sawlogs and veneer logs	m ³	Nil	15%
730	- - - - Poles, piles and other round wood	m ³	Nil	Nil
790	- - - - Other	m ³	Nil	Nil
	- - - Other:			
920	- - - - Baulks	m ³	Nil	15%
930	- - - - Sawlogs and veneer logs	m ³	Nil	15%
950	- - - - Poles, piles and other round wood	m ³	Nil	Nil
990	- - - - Other	m ³	Nil	Nil
4403.91	- Other:			
	- - Of oak (<i>Quercus spp.</i>):			
200	- - - Baulks	m ³	Nil	15%
300	- - - Sawlogs and veneer logs	m ³	Nil	15%
500	- - - Poles, piles and other round wood	m ³	Nil	Nil
900	- - - Other	m ³	Nil	Nil
4403.92	- - Of beech (<i>Fagus spp.</i>):			
200	- - - Baulks	m ³	Nil	15%
300	- - - Sawlogs and veneer logs	m ³	Nil	15%
500	- - - Poles, piles and other round wood	m ³	Nil	Nil
900	- - - Other	m ³	Nil	Nil
4403.99	- - Other:			
	- - - Pulpwood:			
101	- - - - Of Acacia Mangium	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
199	- - - - Other	m ³	Nil	Nil
	- - - Baulks:			
	- - - - Heavy hardwoods:			
203	- - - - - Of Belian	m ³	Nil	15%
204	- - - - - Of Bitis	m ³	Nil	15%
205	- - - - - Of Chengal	m ³	Nil	15%
206	- - - - - Of Giam	m ³	Nil	15%
207	- - - - - Of Kekatong	m ³	Nil	15%
208	- - - - - Of Keranji	m ³	Nil	15%
209	- - - - - Of Malagangai	m ³	Nil	15%
210	- - - - - Of Penaga	m ³	Nil	15%
211	- - - - - Of Penyau	m ³	Nil	15%
212	- - - - - Of Resak	m ³	Nil	15%
213	- - - - - Of Tembusu	m ³	Nil	15%
215	- - - - - Other	m ³	Nil	15%
	- - - - Medium hardwoods:			
216	- - - - - Of Bekak	m ³	Nil	15%
217	- - - - - Of Derum	m ³	Nil	15%
218	- - - - - Of Entapuloh	m ³	Nil	15%
219	- - - - - Of Geriting (Teruntum)	m ³	Nil	15%
220	- - - - - Of Kandis	m ³	Nil	15%
221	- - - - - Of Kasai	m ³	Nil	15%
222	- - - - - Of Kayu Malam	m ³	Nil	15%
223	- - - - - Of Kelat (Ubah)	m ³	Nil	15%
224	- - - - - Of Keledang	m ³	Nil	15%
225	- - - - - Of Keruntum	m ³	Nil	15%
226	- - - - - Of Kulim	m ³	Nil	15%
227	- - - - - Of Mata Ulat	m ³	Nil	15%
228	- - - - - Of Mempening	m ³	Nil	15%
230	- - - - - Of Meransi (Rabong)	m ³	Nil	15%
232	- - - - - Of Merbatu	m ³	Nil	15%
234	- - - - - Of Mertas	m ³	Nil	15%
235	- - - - - Of Nyalin	m ³	Nil	15%
236	- - - - - Of Pauh Kijang	m ³	Nil	15%
237	- - - - - Of Perah	m ³	Nil	15%
238	- - - - - Of Petaling	m ³	Nil	15%
240	- - - - - Of Ranggu	m ³	Nil	15%
241	- - - - - Of Rengas	m ³	Nil	15%
242	- - - - - Of Semayur	m ³	Nil	15%
243	- - - - - Of Senumpul	m ³	Nil	15%
244	- - - - - Of Simpoh	m ³	Nil	15%
245	- - - - - Of Tampoi	m ³	Nil	15%

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
246	- - - - - Of Tualang (Tapang)	m ³	Nil	15%
247	- - - - - Of Tulang Daing (Kedang Belum)	m ³	Nil	15%
249	- - - - - Other	m ³	Nil	15%
	- - - - - Light hardwoods:			
250	- - - - - Of Acacia Mangium	m ³	Nil	15%
251	- - - - - Of Ara	m ³	Nil	15%
252	- - - - - Of Araucaria spp.	m ³	Nil	15%
253	- - - - - Of Babai	m ³	Nil	15%
254	- - - - - Of Batai	m ³	Nil	15%
255	- - - - - Of Bayur	m ³	Nil	15%
256	- - - - - Of Berangan	m ³	Nil	15%
257	- - - - - Of Bintangor	m ³	Nil	15%
258	- - - - - Of Binuang	m ³	Nil	15%
259	- - - - - Of Dedali	m ³	Nil	15%
260	- - - - - Of Durian	m ³	Nil	15%
261	- - - - - Of Eucalyptus	m ³	Nil	15%
263	- - - - - Of Gerutu	m ³	Nil	15%
264	- - - - - Of Kedondong	m ³	Nil	15%
265	- - - - - Of Kelumpang	m ³	Nil	15%
266	- - - - - Of Kembang Semangkok	m ³	Nil	15%
267	- - - - - Of Ketapang	m ³	Nil	15%
268	- - - - - Of Kungkur	m ³	Nil	15%
269	- - - - - Of Laran	m ³	Nil	15%
270	- - - - - Of Limpaga (Surian)	m ³	Nil	15%
271	- - - - - Of Machang	m ³	Nil	15%
272	- - - - - Of Mahang	m ³	Nil	15%
273	- - - - - Of Medang	m ³	Nil	15%
274	- - - - - Of Melantai (Kawang)	m ³	Nil	15%
275	- - - - - Of Melunak	m ³	Nil	15%
276	- - - - - Of Mempisang (Karai)	m ³	Nil	15%
277	- - - - - Of Merbulan	m ³	Nil	15%
281	- - - - - Of Pelajau	m ³	Nil	15%
282	- - - - - Of Penarahan (Kumpang)	m ³	Nil	15%
283	- - - - - Of Perupok	m ³	Nil	15%
284	- - - - - Of Petai	m ³	Nil	15%
286	- - - - - Of Rubberwood	m ³	Nil	15%
287	- - - - - Of Sengkuang	m ³	Nil	15%
288	- - - - - Of Sentang	m ³	Nil	15%
290	- - - - - Of Sesendok (Terbulan)	m ³	Nil	15%
291	- - - - - Of Terap	m ³	Nil	15%
292	- - - - - Of Terentang	m ³	Nil	15%

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
295	- - - - - Other	m ³	Nil	15%
	- - - - - Other:			
296	- - - - - Of Damar Minyak (Bindang/ Agathis)	m ³	Nil	15%
297	- - - - - Of Podo	m ³	Nil	15%
298	- - - - - Of Sempilor	m ³	Nil	15%
299	- - - - - Other	m ³	Nil	15%
	- - - Sawlogs and veneer logs:			
	- - - Heavy hardwoods:			
303	- - - - - Of Belian	m ³	Nil	15%
304	- - - - - Of Bitis	m ³	Nil	15%
305	- - - - - Of Chengal	m ³	Nil	15%
306	- - - - - Of Giam	m ³	Nil	15%
307	- - - - - Of Kekatong	m ³	Nil	15%
308	- - - - - Of Keranji	m ³	Nil	15%
309	- - - - - Of Malagangai	m ³	Nil	15%
310	- - - - - Of Penaga	m ³	Nil	15%
311	- - - - - Of Penyau	m ³	Nil	15%
312	- - - - - Of Resak	m ³	Nil	15%
313	- - - - - Of Tembusu	m ³	Nil	15%
315	- - - - - Other	m ³	Nil	15%
	- - - Medium hardwoods:			
316	- - - - - Of Bekak	m ³	Nil	15%
317	- - - - - Of Derum	m ³	Nil	15%
318	- - - - - Of Entapuloh	m ³	Nil	15%
319	- - - - - Of Geriting (Teruntum)	m ³	Nil	15%
320	- - - - - Of Kandis	m ³	Nil	15%
321	- - - - - Of Kasai	m ³	Nil	15%
322	- - - - - Of Kayu Malam	m ³	Nil	15%
323	- - - - - Of Kelat (Ubah)	m ³	Nil	15%
324	- - - - - Of Keledang	m ³	Nil	15%
325	- - - - - Of Keruntum	m ³	Nil	15%
326	- - - - - Of Kulim	m ³	Nil	15%
327	- - - - - Of Mata Ulat	m ³	Nil	15%
328	- - - - - Of Mempening	m ³	Nil	15%
330	- - - - - Of Meransi (Rabong)	m ³	Nil	15%
332	- - - - - Of Merbatu	m ³	Nil	15%
334	- - - - - Of Mertas	m ³	Nil	15%
335	- - - - - Of Nyalin	m ³	Nil	15%
336	- - - - - Of Pauh Kijang	m ³	Nil	15%
337	- - - - - Of Perah	m ³	Nil	15%
338	- - - - - Of Petaling	m ³	Nil	15%

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
340	- - - - - Of Ranggu	m ³	Nil	15%
341	- - - - - Of Rengas	m ³	Nil	15%
342	- - - - - Of Semayur	m ³	Nil	15%
343	- - - - - Of Senumpul	m ³	Nil	15%
344	- - - - - Of Simpoh	m ³	Nil	15%
345	- - - - - Of Tampoi	m ³	Nil	15%
346	- - - - - Of Tualang (Tapang)	m ³	Nil	15%
347	- - - - - Of Tulang Daing (Kedang Belum)	m ³	Nil	15%
349	- - - - - Other	m ³	Nil	15%
	- - - - - Light hardwoods:			
350	- - - - - Of Acacia Mangium	m ³	Nil	15%
351	- - - - - Of Ara	m ³	Nil	15%
352	- - - - - Of Araucaria spp.	m ³	Nil	15%
353	- - - - - Of Babai	m ³	Nil	15%
354	- - - - - Of Batai	m ³	Nil	15%
355	- - - - - Of Bayur	m ³	Nil	15%
356	- - - - - Of Berangan	m ³	Nil	15%
357	- - - - - Of Bintangor	m ³	Nil	15%
358	- - - - - Of Binuang	m ³	Nil	15%
359	- - - - - Of Dedali	m ³	Nil	15%
360	- - - - - Of Durian	m ³	Nil	15%
361	- - - - - Of Eucalyptus	m ³	Nil	15%
363	- - - - - Of Gerutu	m ³	Nil	15%
364	- - - - - Of Kedondong	m ³	Nil	15%
365	- - - - - Of Kelumpang	m ³	Nil	15%
366	- - - - - Of Kembang Semangkok	m ³	Nil	15%
367	- - - - - Of Ketapang	m ³	Nil	15%
368	- - - - - Of Kungkur	m ³	Nil	15%
369	- - - - - Of Laran	m ³	Nil	15%
370	- - - - - Of Limpaga (Surian)	m ³	Nil	15%
371	- - - - - Of Machang	m ³	Nil	15%
372	- - - - - Of Mahang	m ³	Nil	15%
373	- - - - - Of Medang	m ³	Nil	15%
374	- - - - - Of Melantai (Kawang)	m ³	Nil	15%
375	- - - - - Of Melunak	m ³	Nil	15%
376	- - - - - Of Mempisang (Kurai)	m ³	Nil	15%
377	- - - - - Of Merbulan	m ³	Nil	15%
381	- - - - - Of Pelajau	m ³	Nil	15%
382	- - - - - Of Penarahan (Kumpang)	m ³	Nil	15%
383	- - - - - Of Perupok	m ³	Nil	15%
384	- - - - - Of Petai	m ³	Nil	15%

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
386	- - - - - Of Rubberwood	m ³	Nil	15%
387	- - - - - Of Sengkuang	m ³	Nil	15%
388	- - - - - Of Sentang	m ³	Nil	15%
390	- - - - - Of Sesendok (Terbulan)	m ³	Nil	15%
391	- - - - - Of Terap	m ³	Nil	15%
392	- - - - - Of Terentang	m ³	Nil	15%
395	- - - - - Other	m ³	Nil	15%
	- - - - - Other:			
396	- - - - - Of Damar Minyak (Bindang/ Agathis)	m ³	Nil	15%
397	- - - - - Of Podo	m ³	Nil	15%
398	- - - - - Of Sempilor	m ³	Nil	15%
399	- - - - - Other	m ³	Nil	15%
	- - - Poles, piles and other round wood:			
	- - - - Heavy hardwoods:			
503	- - - - - Of Belian	m ³	Nil	Nil
504	- - - - - Of Bitis	m ³	Nil	Nil
505	- - - - - Of Chengal	m ³	Nil	Nil
506	- - - - - Of Giam	m ³	Nil	Nil
507	- - - - - Of Kekatong	m ³	Nil	Nil
508	- - - - - Of Keranji	m ³	Nil	Nil
509	- - - - - Of Malagangai	m ³	Nil	Nil
510	- - - - - Of Penaga	m ³	Nil	Nil
511	- - - - - Of Penyau	m ³	Nil	Nil
512	- - - - - Of Resak	m ³	Nil	Nil
513	- - - - - Of Tembusu	m ³	Nil	Nil
515	- - - - - Other	m ³	Nil	Nil
	- - - - - Medium hardwoods:			
516	- - - - - Of Bekak	m ³	Nil	Nil
517	- - - - - Of Derum	m ³	Nil	Nil
518	- - - - - Of Entapuloh	m ³	Nil	Nil
519	- - - - - Of Geriting (Teruntum)	m ³	Nil	Nil
520	- - - - - Of Kandis	m ³	Nil	Nil
521	- - - - - Of Kasai	m ³	Nil	Nil
522	- - - - - Of Kayu Malam	m ³	Nil	Nil
523	- - - - - Of Kelat (Ubah)	m ³	Nil	Nil
524	- - - - - Of Keledang	m ³	Nil	Nil
525	- - - - - Of Keruntum	m ³	Nil	Nil
526	- - - - - Of Kulim	m ³	Nil	Nil
527	- - - - - Of Mata Ulat	m ³	Nil	Nil
528	- - - - - Of Mempening	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
530	- - - - - Of Meransi (Rabong)	m ³	Nil	Nil
532	- - - - - Of Merbatu	m ³	Nil	Nil
534	- - - - - Of Mertas	m ³	Nil	Nil
535	- - - - - Of Nyalin	m ³	Nil	Nil
536	- - - - - Of Pauh Kijang	m ³	Nil	Nil
537	- - - - - Of Perah	m ³	Nil	Nil
538	- - - - - Of Petaling	m ³	Nil	Nil
540	- - - - - Of Ranggu	m ³	Nil	Nil
541	- - - - - Of Rengas	m ³	Nil	Nil
542	- - - - - Of Semayur	m ³	Nil	Nil
543	- - - - - Of Senumpul	m ³	Nil	Nil
544	- - - - - Of Simpoh	m ³	Nil	Nil
545	- - - - - Of Tampoi	m ³	Nil	Nil
546	- - - - - Of Tualang (Tapang)	m ³	Nil	Nil
547	- - - - - Of Tulang Daing (Kedang Belum)	m ³	Nil	Nil
549	- - - - - Other	m ³	Nil	Nil
	- - - - - Light hardwoods:			
550	- - - - - Of Acacia Mangium	m ³	Nil	Nil
551	- - - - - Of Ara	m ³	Nil	Nil
552	- - - - - Of Araucaria spp.	m ³	Nil	Nil
553	- - - - - Of Babai	m ³	Nil	Nil
554	- - - - - Of Batai	m ³	Nil	Nil
555	- - - - - Of Bayur	m ³	Nil	Nil
556	- - - - - Of Berangan	m ³	Nil	Nil
557	- - - - - Of Bintangor	m ³	Nil	Nil
558	- - - - - Of Binuang	m ³	Nil	Nil
559	- - - - - Of Dedali	m ³	Nil	Nil
560	- - - - - Of Durian	m ³	Nil	Nil
561	- - - - - Of Eucalyptus	m ³	Nil	Nil
563	- - - - - Of Gerutu	m ³	Nil	Nil
564	- - - - - Of Kedondong	m ³	Nil	Nil
565	- - - - - Of Kelumpang	m ³	Nil	Nil
566	- - - - - Of Kembang Semangkok	m ³	Nil	Nil
567	- - - - - Of Ketapang	m ³	Nil	Nil
568	- - - - - Of Kungkur	m ³	Nil	Nil
569	- - - - - Of Laran	m ³	Nil	Nil
570	- - - - - Of Limpaga (Surian)	m ³	Nil	Nil
571	- - - - - Of Machang	m ³	Nil	Nil
572	- - - - - Of Mahang	m ³	Nil	Nil
573	- - - - - Of Medang	m ³	Nil	Nil
574	- - - - - Of Melantai (Kawang)	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
575	- - - - - Of Melunak	m ³	Nil	Nil
576	- - - - - Of Mempisang (Karai)	m ³	Nil	Nil
577	- - - - - Of Merbulan	m ³	Nil	Nil
581	- - - - - Of Pelajau	m ³	Nil	Nil
582	- - - - - Of Penarahan (Kumpang)	m ³	Nil	Nil
583	- - - - - Of Perupok	m ³	Nil	Nil
584	- - - - - Of Petai	m ³	Nil	Nil
586	- - - - - Of Rubberwood	m ³	Nil	Nil
587	- - - - - Of Sengkuang	m ³	Nil	Nil
588	- - - - - Of Sentang	m ³	Nil	Nil
590	- - - - - Of Sesendok (Terbulan)	m ³	Nil	Nil
591	- - - - - Of Terap	m ³	Nil	Nil
592	- - - - - Of Terentang	m ³	Nil	Nil
595	- - - - - Other	m ³	Nil	Nil
	- - - - - Other:			
596	- - - - - Of Damar Minyak (Bindang/ Agathis)	m ³	Nil	Nil
597	- - - - - Of Podo	m ³	Nil	Nil
598	- - - - - Of Sempilor	m ³	Nil	Nil
599	- - - - - Other	m ³	Nil	Nil
	- - - - - Other:			
	- - - - - Heavy hardwoods:			
903	- - - - - Of Belian	m ³	Nil	Nil
904	- - - - - Of Bitis	m ³	Nil	Nil
905	- - - - - Of Chengal	m ³	Nil	Nil
906	- - - - - Of Giam	m ³	Nil	Nil
907	- - - - - Of Kekatong	m ³	Nil	Nil
908	- - - - - Of Keranji	m ³	Nil	Nil
909	- - - - - Of Malagangai	m ³	Nil	Nil
910	- - - - - Of Penaga	m ³	Nil	Nil
911	- - - - - Of Penyau	m ³	Nil	Nil
912	- - - - - Of Resak	m ³	Nil	Nil
913	- - - - - Of Tembusu	m ³	Nil	Nil
915	- - - - - Other	m ³	Nil	Nil
	- - - - - Medium hardwoods:			
916	- - - - - Of Bekak	m ³	Nil	Nil
917	- - - - - Of Derum	m ³	Nil	Nil
918	- - - - - Of Entapuloh	m ³	Nil	Nil
919	- - - - - Of Geriting (Teruntum)	m ³	Nil	Nil
920	- - - - - Of Kandis	m ³	Nil	Nil
921	- - - - - Of Kasai	m ³	Nil	Nil
922	- - - - - Of Kayu Malam	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
923	- - - - - Of Kelat (Ubah)	m ³	Nil	Nil
924	- - - - - Of Keledang	m ³	Nil	Nil
925	- - - - - Of Keruntum	m ³	Nil	Nil
926	- - - - - Of Kulim	m ³	Nil	Nil
927	- - - - - Of Mata Ulat	m ³	Nil	Nil
928	- - - - - Of Mempening	m ³	Nil	Nil
930	- - - - - Of Meransi (Rabong)	m ³	Nil	Nil
932	- - - - - Of Merbatu	m ³	Nil	Nil
934	- - - - - Of Mertas	m ³	Nil	Nil
935	- - - - - Of Nyalin	m ³	Nil	Nil
936	- - - - - Of Pauh Kijang	m ³	Nil	Nil
937	- - - - - Of Perah	m ³	Nil	Nil
938	- - - - - Of Petaling	m ³	Nil	Nil
940	- - - - - Of Ranggu	m ³	Nil	Nil
941	- - - - - Of Rengas	m ³	Nil	Nil
942	- - - - - Of Semayur	m ³	Nil	Nil
943	- - - - - Of Senumpul	m ³	Nil	Nil
944	- - - - - Of Simpoh	m ³	Nil	Nil
945	- - - - - Of Tampoi	m ³	Nil	Nil
946	- - - - - Of Tualang (Tapang)	m ³	Nil	Nil
947	- - - - - Of Tulang Daing (Kedang Belum)	m ³	Nil	Nil
949	- - - - - Other	m ³	Nil	Nil
	- - - - - Light hardwoods:			
950	- - - - - Of Acacia Mangium	m ³	Nil	Nil
951	- - - - - Of Ara	m ³	Nil	Nil
952	- - - - - Of Araucaria spp.	m ³	Nil	Nil
953	- - - - - Of Babai	m ³	Nil	Nil
954	- - - - - Of Batai	m ³	Nil	Nil
955	- - - - - Of Bayur	m ³	Nil	Nil
956	- - - - - Of Berangan	m ³	Nil	Nil
957	- - - - - Of Bintangor	m ³	Nil	Nil
958	- - - - - Of Binuang	m ³	Nil	Nil
959	- - - - - Of Dedali	m ³	Nil	Nil
960	- - - - - Of Durian	m ³	Nil	Nil
961	- - - - - Of Eucalyptus	m ³	Nil	Nil
963	- - - - - Of Gerutu	m ³	Nil	Nil
964	- - - - - Of Kedondong	m ³	Nil	Nil
965	- - - - - Of Kelumpang	m ³	Nil	Nil
966	- - - - - Of Kembang Semangkok	m ³	Nil	Nil
967	- - - - - Of Ketapang	m ³	Nil	Nil
968	- - - - - Of Kungkur	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
969	- - - - - Of Laran	m ³	Nil	Nil
970	- - - - - Of Limpaga (Surian)	m ³	Nil	Nil
971	- - - - - Of Machang	m ³	Nil	Nil
972	- - - - - Of Mahang	m ³	Nil	Nil
973	- - - - - Of Medang	m ³	Nil	Nil
974	- - - - - Of Melantai (Kawang)	m ³	Nil	Nil
975	- - - - - Of Melunak	m ³	Nil	Nil
976	- - - - - Of Mempisang (Kurai)	m ³	Nil	Nil
977	- - - - - Of Merbulan	m ³	Nil	Nil
981	- - - - - Of Pelajau	m ³	Nil	Nil
982	- - - - - Of Penarahan (Kumpang)	m ³	Nil	Nil
983	- - - - - Of Perupok	m ³	Nil	Nil
984	- - - - - Of Petai	m ³	Nil	Nil
986	- - - - - Of Rubberwood	m ³	Nil	Nil
987	- - - - - Of Sengkuang	m ³	Nil	Nil
988	- - - - - Of Sentang	m ³	Nil	Nil
990	- - - - - Of Sesendok (Terbulan)	m ³	Nil	Nil
991	- - - - - Of Terap	m ³	Nil	Nil
992	- - - - - Of Terentang	m ³	Nil	Nil
995	- - - - - Other	m ³	Nil	Nil
	- - - - - Other:			
996	- - - - - Of Damar Minyak (Bindang/ Agathis)	m ³	Nil	Nil
997	- - - - - Of Podo	m ³	Nil	Nil
998	- - - - - Of Sempilor	m ³	Nil	Nil
999	- - - - - Other	m ³	Nil	Nil
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	- Coniferous:			
100	- - Chipwood	kg	20%	Nil
900	- - Other	kg	20%	Nil
4404.20	- Non-coniferous:			
100	- - Chipwood	kg	20%	Nil
900	- - Other	kg	10%	Nil
4405.00	Wood wool; wood flour.			
100	- Wood wool	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
200	- Wood flour	kg	5%	Nil
44.06	Railway or tramway sleepers (cross-ties) of wood.			
4406.10	- Not impregnated:			
	- - Standard and better grade:			
110	- - - Of Keruing	m ³	5%	Nil
120	- - - Of Kempas (Menggeris)	m ³	5%	Nil
130	- - - Of Kapur	m ³	5%	Nil
190	- - - Other	m ³	5%	Nil
	- - Select and better grade:			
210	- - - Of Balau (Selangan Batu)	m ³	5%	Nil
220	- - - Of Chengal	m ³	5%	Nil
230	- - - Of Merbau	m ³	5%	Nil
290	- - - Other	m ³	5%	Nil
4406.90	- Other:			
	- - Standard and better grade:			
110	- - - Of Keruing	m ³	5%	Nil
120	- - - Of Kempas (Menggeris)	m ³	5%	Nil
130	- - - Of Kapur	m ³	5%	Nil
190	- - - Other	m ³	5%	Nil
	- - Select and better grade:			
210	- - - Of Balau (Selangan Batu)	m ³	5%	Nil
220	- - - Of Chengal	m ³	5%	Nil
230	- - - Of Merbau	m ³	5%	Nil
290	- - - Other	m ³	5%	Nil
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.			
4407.10	- Coniferous:			
100	- - Decks	m ³	Nil	Nil
200	- - Cross arms	m ³	Nil	Nil
300	- - Wagon planks	m ³	Nil	Nil
400	- - Sawn lengthwise	m ³	Nil	Nil
500	- - Sliced or peeled	m ³	Nil	Nil
900	- - Other	m ³	Nil	Nil
	- Of tropical wood specified in Subheading Note 2 to this Chapter:			
4407.21	- - Mahogany (<i>Swietenia spp</i>):			
100	- - - Decks	m ³	Nil	Nil
200	- - - Cross arms	m ³	Nil	Nil
300	- - - Wagon planks	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
400	- - - Sawn lengthwise	m ³	Nil	Nil
500	- - - Sliced or peeled	m ³	Nil	Nil
900	- - - Other	m ³	Nil	Nil
4407.22	- - Virola, Imbuia and Balsa:			
100	- - - Decks	m ³	Nil	Nil
200	- - - Cross arms	m ³	Nil	Nil
300	- - - Wagon planks	m ³	Nil	Nil
400	- - - Sawn lengthwise	m ³	Nil	Nil
500	- - - Sliced or peeled	m ³	Nil	Nil
900	- - - Other	m ³	Nil	Nil
4407.25	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:			
100	- - - Decks	m ³	Nil	Nil
200	- - - Cross arms	m ³	Nil	Nil
300	- - - Wagon planks	m ³	Nil	Nil
400	- - - Sawn lengthwise	m ³	Nil	Nil
500	- - - Sliced or peeled	m ³	Nil	Nil
900	- - - Other	m ³	Nil	Nil
4407.26	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:			
100	- - - Decks	m ³	Nil	Nil
200	- - - Cross arms	m ³	Nil	Nil
300	- - - Wagon planks	m ³	Nil	Nil
400	- - - Sawn lengthwise	m ³	Nil	Nil
500	- - - Sliced or peeled	m ³	Nil	Nil
900	- - - Other	m ³	Nil	Nil
4407.27	- - Sapelli:			
100	- - - Decks	m ³	Nil	Nil
200	- - - Cross arms	m ³	Nil	Nil
300	- - - Wagon planks	m ³	Nil	Nil
400	- - - Sawn lengthwise	m ³	Nil	Nil
500	- - - Sliced or peeled	m ³	Nil	Nil
900	- - - Other	m ³	Nil	Nil
4407.28	- - Iroko:			
100	- - - Decks	m ³	Nil	Nil
200	- - - Cross arms	m ³	Nil	Nil
300	- - - Wagon planks	m ³	Nil	Nil
400	- - - Sawn lengthwise	m ³	Nil	Nil
500	- - - Sliced or peeled	m ³	Nil	Nil
900	- - - Other	m ³	Nil	Nil
4407.29	- - Other:			
	- - - Decks:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
110	- - - - Of Kapur	m ³	Nil	Nil
120	- - - - Of Ramin	m ³	Nil	Nil
190	- - - - Other	m ³	Nil	Nil
200	- - - Cross arms	m ³	Nil	Nil
	- - - Wagon planks:			
310	- - - - Of Kapur	m ³	Nil	Nil
390	- - - - Other	m ³	Nil	Nil
	- - - Sawn lengthwise:			
410	- - - - Of Jongkong	m ³	Nil	Nil
420	- - - - Of Merbau	m ³	Nil	Nil
430	- - - - Of Yellow Meranti (Yellow Seraya)	m ³	Nil	Nil
490	- - - - Other	m ³	Nil	Nil
	- - - Sliced or peeled:			
510	- - - - Of Teak	m ³	Nil	Nil
590	- - - - Other	m ³	Nil	Nil
	- - - Other:			
910	- - - - Of Kempas (Menggeris)	m ³	Nil	Nil
920	- - - - Of Keruing	m ³	Nil	Nil
990	- - - - Other	m ³	Nil	Nil
	- Other:			
4407.91	- - Of oak (<i>Quercus spp.</i>):			
100	- - - Decks	m ³	Nil	Nil
200	- - - Cross arms	m ³	Nil	Nil
300	- - - Wagon planks	m ³	Nil	Nil
400	- - - Sawn lengthwise	m ³	Nil	Nil
500	- - - Sliced or peeled	m ³	Nil	Nil
900	- - - Other	m ³	Nil	Nil
4407.92	- - Of beech (<i>Fagus spp.</i>):			
100	- - - Decks	m ³	Nil	Nil
200	- - - Cross arms	m ³	Nil	Nil
300	- - - Wagon planks	m ³	Nil	Nil
400	- - - Sawn lengthwise	m ³	Nil	Nil
500	- - - Sliced or peeled	m ³	Nil	Nil
900	- - - Other	m ³	Nil	Nil
4407.93	- - Of maple (<i>Acer spp.</i>):			
100	- - - Decks	m ³	Nil	Nil
200	- - - Cross arms	m ³	Nil	Nil
300	- - - Wagon planks	m ³	Nil	Nil
400	- - - Sawn lengthwise	m ³	Nil	Nil
500	- - - Sliced or peeled	m ³	Nil	Nil
900	- - - Other	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4407.94	- - Of cherry (<i>Prunus spp.</i>):			
100	- - - Decks	m ³	Nil	Nil
200	- - - Cross arms	m ³	Nil	Nil
300	- - - Wagon planks	m ³	Nil	Nil
400	- - - Sawn lengthwise	m ³	Nil	Nil
500	- - - Sliced or peeled	m ³	Nil	Nil
900	- - - Other	m ³	Nil	Nil
4407.95	- - Of ash (<i>Fraxinus spp.</i>):			
100	- - - Decks	m ³	Nil	Nil
200	- - - Cross arms	m ³	Nil	Nil
300	- - - Wagon planks	m ³	Nil	Nil
400	- - - Sawn lengthwise	m ³	Nil	Nil
500	- - - Sliced or peeled	m ³	Nil	Nil
900	- - - Other	m ³	Nil	Nil
4407.99	- - Other:			
	- - - Decks:			
	- - - - Heavy hardwoods:			
103	- - - - - Of Belian	m ³	Nil	Nil
104	- - - - - Of Bitis	m ³	Nil	Nil
105	- - - - - Of Chengal	m ³	Nil	Nil
106	- - - - - Of Giam	m ³	Nil	Nil
107	- - - - - Of Kekatong	m ³	Nil	Nil
108	- - - - - Of Keranji	m ³	Nil	Nil
109	- - - - - Of Malagangai	m ³	Nil	Nil
110	- - - - - Of Penaga	m ³	Nil	Nil
111	- - - - - Of Penyau	m ³	Nil	Nil
112	- - - - - Of Resak	m ³	Nil	Nil
113	- - - - - Of Tembusu	m ³	Nil	Nil
115	- - - - - Other	m ³	Nil	Nil
	- - - - Medium hardwoods:			
116	- - - - - Of Bekak	m ³	Nil	Nil
117	- - - - - Of Derum	m ³	Nil	Nil
118	- - - - - Of Entapuloh	m ³	Nil	Nil
119	- - - - - Of Geriting (Teruntum)	m ³	Nil	Nil
120	- - - - - Of Kandis	m ³	Nil	Nil
121	- - - - - Of Kasai	m ³	Nil	Nil
122	- - - - - Of Kayu Malam	m ³	Nil	Nil
123	- - - - - Of Kelat (Ubah)	m ³	Nil	Nil
124	- - - - - Of Keledang	m ³	Nil	Nil
125	- - - - - Of Keruntum	m ³	Nil	Nil
126	- - - - - Of Kulim	m ³	Nil	Nil
127	- - - - - Of Mata Ulat	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
128	- - - - - Of Mempening	m ³	Nil	Nil
130	- - - - - Of Meransi (Rabong)	m ³	Nil	Nil
132	- - - - - Of Merbatu	m ³	Nil	Nil
134	- - - - - Of Mertas	m ³	Nil	Nil
135	- - - - - Of Nyalin	m ³	Nil	Nil
136	- - - - - Of Pauh Kijang	m ³	Nil	Nil
137	- - - - - Of Perah	m ³	Nil	Nil
138	- - - - - Of Petaling	m ³	Nil	Nil
140	- - - - - Of Ranggu	m ³	Nil	Nil
141	- - - - - Of Rengas	m ³	Nil	Nil
142	- - - - - Of Semayur	m ³	Nil	Nil
143	- - - - - Of Senumpul	m ³	Nil	Nil
144	- - - - - Of Simpoh	m ³	Nil	Nil
145	- - - - - Of Tampoi	m ³	Nil	Nil
146	- - - - - Of Tualang (Tapang)	m ³	Nil	Nil
147	- - - - - Of Tulang Daing (Kedang Belum)	m ³	Nil	Nil
149	- - - - - Other	m ³	Nil	Nil
	- - - - - Light hardwoods:			
150	- - - - - Of Acacia Mangium	m ³	Nil	Nil
151	- - - - - Of Ara	m ³	Nil	Nil
152	- - - - - Of Araucaria spp.	m ³	Nil	Nil
153	- - - - - Of Babai	m ³	Nil	Nil
154	- - - - - Of Batai	m ³	Nil	Nil
155	- - - - - Of Bayur	m ³	Nil	Nil
156	- - - - - Of Berangan	m ³	Nil	Nil
157	- - - - - Of Bintangor	m ³	Nil	Nil
158	- - - - - Of Binuang	m ³	Nil	Nil
159	- - - - - Of Dedali	m ³	Nil	Nil
160	- - - - - Of Durian	m ³	Nil	Nil
161	- - - - - Of Eucalyptus	m ³	Nil	Nil
163	- - - - - Of Gerutu	m ³	Nil	Nil
164	- - - - - Of Kedondong	m ³	Nil	Nil
165	- - - - - Of Kelumpang	m ³	Nil	Nil
166	- - - - - Of Kembang Semangkok	m ³	Nil	Nil
167	- - - - - Of Ketapang	m ³	Nil	Nil
168	- - - - - Of Kungkur	m ³	Nil	Nil
169	- - - - - Of Laran	m ³	Nil	Nil
170	- - - - - Of Limpaga (Surian)	m ³	Nil	Nil
171	- - - - - Of Machang	m ³	Nil	Nil
172	- - - - - Of Mahang	m ³	Nil	Nil
173	- - - - - Of Medang	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
174	- - - - - Of Melantai (Kawang)	m ³	Nil	Nil
175	- - - - - Of Melunak	m ³	Nil	Nil
176	- - - - - Of Mempisang (Kara)	m ³	Nil	Nil
177	- - - - - Of Merbulan	m ³	Nil	Nil
181	- - - - - Of Pelajau	m ³	Nil	Nil
182	- - - - - Of Penarahan (Kumpang)	m ³	Nil	Nil
183	- - - - - Of Perupok	m ³	Nil	Nil
184	- - - - - Of Petai	m ³	Nil	Nil
186	- - - - - Of Rubberwood	m ³	Nil	Nil
187	- - - - - Of Sengkuang	m ³	Nil	Nil
188	- - - - - Of Sentang	m ³	Nil	Nil
190	- - - - - Of Sesendok (Terbulan)	m ³	Nil	Nil
191	- - - - - Of Terap	m ³	Nil	Nil
192	- - - - - Of Terentang	m ³	Nil	Nil
195	- - - - - Other	m ³	Nil	Nil
	- - - - - Other:			
196	- - - - - Of Damar Minyak (Bindang/ Agathis)	m ³	Nil	Nil
197	- - - - - Of Podo	m ³	Nil	Nil
198	- - - - - Of Sempilor	m ³	Nil	Nil
199	- - - - - Other	m ³	Nil	Nil
	- - - - - Cross arms:			
	- - - - - Heavy hardwoods:			
203	- - - - - Of Belian	m ³	Nil	Nil
204	- - - - - Of Bitis	m ³	Nil	Nil
205	- - - - - Of Chengal	m ³	Nil	Nil
206	- - - - - Of Giam	m ³	Nil	Nil
207	- - - - - Of Kekatong	m ³	Nil	Nil
208	- - - - - Of Keranji	m ³	Nil	Nil
209	- - - - - Of Malagangai	m ³	Nil	Nil
210	- - - - - Of Penaga	m ³	Nil	Nil
211	- - - - - Of Penyau	m ³	Nil	Nil
212	- - - - - Of Resak	m ³	Nil	Nil
213	- - - - - Of Tembusu	m ³	Nil	Nil
215	- - - - - Other	m ³	Nil	Nil
	- - - - - Medium hardwoods:			
216	- - - - - Of Bekak	m ³	Nil	Nil
217	- - - - - Of Derum	m ³	Nil	Nil
218	- - - - - Of Entapuloh	m ³	Nil	Nil
219	- - - - - Of Geriting (Teruntum)	m ³	Nil	Nil
220	- - - - - Of Kandis	m ³	Nil	Nil
221	- - - - - Of Kasai	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
222	- - - - - Of Kayu Malam	m ³	Nil	Nil
223	- - - - - Of Kelat (Ubah)	m ³	Nil	Nil
224	- - - - - Of Keledang	m ³	Nil	Nil
225	- - - - - Of Keruntum	m ³	Nil	Nil
226	- - - - - Of Kulim	m ³	Nil	Nil
227	- - - - - Of Mata Ulat	m ³	Nil	Nil
228	- - - - - Of Mempening	m ³	Nil	Nil
230	- - - - - Of Meransi (Rabong)	m ³	Nil	Nil
232	- - - - - Of Merbatu	m ³	Nil	Nil
234	- - - - - Of Mertas	m ³	Nil	Nil
235	- - - - - Of Nyalin	m ³	Nil	Nil
236	- - - - - Of Pauh Kijang	m ³	Nil	Nil
237	- - - - - Of Perah	m ³	Nil	Nil
238	- - - - - Of Petaling	m ³	Nil	Nil
240	- - - - - Of Ranggu	m ³	Nil	Nil
241	- - - - - Of Rengas	m ³	Nil	Nil
242	- - - - - Of Semayur	m ³	Nil	Nil
243	- - - - - Of Senumpul	m ³	Nil	Nil
244	- - - - - Of Simpoh	m ³	Nil	Nil
245	- - - - - Of Tampoi	m ³	Nil	Nil
246	- - - - - Of Tualang (Tapang)	m ³	Nil	Nil
247	- - - - - Of Tulang Daing (Kedang Belum)	m ³	Nil	Nil
249	- - - - - Other	m ³	Nil	Nil
	- - - - - Light hardwoods:			
250	- - - - - Of Acacia Mangium	m ³	Nil	Nil
251	- - - - - Of Ara	m ³	Nil	Nil
252	- - - - - Of Araucaria spp.	m ³	Nil	Nil
253	- - - - - Of Babai	m ³	Nil	Nil
254	- - - - - Of Batai	m ³	Nil	Nil
255	- - - - - Of Bayur	m ³	Nil	Nil
256	- - - - - Of Berangan	m ³	Nil	Nil
257	- - - - - Of Bintangor	m ³	Nil	Nil
258	- - - - - Of Binuang	m ³	Nil	Nil
259	- - - - - Of Dedali	m ³	Nil	Nil
260	- - - - - Of Durian	m ³	Nil	Nil
261	- - - - - Of Eucalyptus	m ³	Nil	Nil
263	- - - - - Of Gerutu	m ³	Nil	Nil
264	- - - - - Of Kedondong	m ³	Nil	Nil
265	- - - - - Of Kelumpang	m ³	Nil	Nil
266	- - - - - Of Kembang Semangkok	m ³	Nil	Nil
267	- - - - - Of Ketapang	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
268	- - - - - Of Kungkur	m ³	Nil	Nil
269	- - - - - Of Laran	m ³	Nil	Nil
270	- - - - - Of Limpaga (Surian)	m ³	Nil	Nil
271	- - - - - Of Machang	m ³	Nil	Nil
272	- - - - - Of Mahang	m ³	Nil	Nil
273	- - - - - Of Medang	m ³	Nil	Nil
274	- - - - - Of Melantai (Kawang)	m ³	Nil	Nil
275	- - - - - Of Melunak	m ³	Nil	Nil
276	- - - - - Of Mempisang (Karai)	m ³	Nil	Nil
277	- - - - - Of Merbulan	m ³	Nil	Nil
281	- - - - - Of Pelajau	m ³	Nil	Nil
282	- - - - - Of Penarahan (Kumpang)	m ³	Nil	Nil
283	- - - - - Of Perupok	m ³	Nil	Nil
284	- - - - - Of Petai	m ³	Nil	Nil
286	- - - - - Of Rubberwood	m ³	Nil	Nil
287	- - - - - Of Sengkuang	m ³	Nil	Nil
288	- - - - - Of Sentang	m ³	Nil	Nil
290	- - - - - Of Sesendok (Terbulan)	m ³	Nil	Nil
291	- - - - - Of Terap	m ³	Nil	Nil
292	- - - - - Of Terentang	m ³	Nil	Nil
295	- - - - - Other	m ³	Nil	Nil
	- - - - - Other:			
296	- - - - - Of Damar Minyak (Bindang/ Agathis)	m ³	Nil	Nil
297	- - - - - Of Podo	m ³	Nil	Nil
298	- - - - - Of Sempilor	m ³	Nil	Nil
299	- - - - - Other	m ³	Nil	Nil
	- - - Wagon planks:			
	- - - Heavy hardwoods:			
303	- - - - - Of Belian	m ³	Nil	Nil
304	- - - - - Of Bitis	m ³	Nil	Nil
305	- - - - - Of Chengal	m ³	Nil	Nil
306	- - - - - Of Giam	m ³	Nil	Nil
307	- - - - - Of Kekatong	m ³	Nil	Nil
308	- - - - - Of Keranji	m ³	Nil	Nil
309	- - - - - Of Malagangai	m ³	Nil	Nil
310	- - - - - Of Penaga	m ³	Nil	Nil
311	- - - - - Of Penyau	m ³	Nil	Nil
312	- - - - - Of Resak	m ³	Nil	Nil
313	- - - - - Of Tembusu	m ³	Nil	Nil
315	- - - - - Other	m ³	Nil	Nil
	- - - - - Medium hardwoods:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
316	- - - - - Of Bekak	m ³	Nil	Nil
317	- - - - - Of Derum	m ³	Nil	Nil
318	- - - - - Of Entapuloh	m ³	Nil	Nil
319	- - - - - Of Geriting (Teruntum)	m ³	Nil	Nil
320	- - - - - Of Kandis	m ³	Nil	Nil
321	- - - - - Of Kasai	m ³	Nil	Nil
322	- - - - - Of Kayu Malam	m ³	Nil	Nil
323	- - - - - Of Kelat (Ubah)	m ³	Nil	Nil
324	- - - - - Of Keledang	m ³	Nil	Nil
325	- - - - - Of Keruntum	m ³	Nil	Nil
326	- - - - - Of Kulim	m ³	Nil	Nil
327	- - - - - Of Mata Ulat	m ³	Nil	Nil
328	- - - - - Of Mempening	m ³	Nil	Nil
330	- - - - - Of Meransi (Rabong)	m ³	Nil	Nil
332	- - - - - Of Merbatu	m ³	Nil	Nil
334	- - - - - Of Mertas	m ³	Nil	Nil
335	- - - - - Of Nyalin	m ³	Nil	Nil
336	- - - - - Of Pauh Kijang	m ³	Nil	Nil
337	- - - - - Of Perah	m ³	Nil	Nil
338	- - - - - Of Petaling	m ³	Nil	Nil
340	- - - - - Of Ranggu	m ³	Nil	Nil
341	- - - - - Of Rengas	m ³	Nil	Nil
342	- - - - - Of Semayur	m ³	Nil	Nil
343	- - - - - Of Senumpul	m ³	Nil	Nil
344	- - - - - Of Simpoh	m ³	Nil	Nil
345	- - - - - Of Tampoi	m ³	Nil	Nil
346	- - - - - Of Tualang (Tapang)	m ³	Nil	Nil
347	- - - - - Of Tulang Daing (Kedang Belum)	m ³	Nil	Nil
349	- - - - - Other	m ³	Nil	Nil
	- - - - - Light hardwoods:			
350	- - - - - Of Acacia Mangium	m ³	Nil	Nil
351	- - - - - Of Ara	m ³	Nil	Nil
352	- - - - - Of Araucaria spp.	m ³	Nil	Nil
353	- - - - - Of Babai	m ³	Nil	Nil
354	- - - - - Of Batai	m ³	Nil	Nil
355	- - - - - Of Bayur	m ³	Nil	Nil
356	- - - - - Of Berangan	m ³	Nil	Nil
357	- - - - - Of Bintangor	m ³	Nil	Nil
358	- - - - - Of Binuang	m ³	Nil	Nil
359	- - - - - Of Dedali	m ³	Nil	Nil
360	- - - - - Of Durian	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
361	- - - - - Of Eucalyptus	m ³	Nil	Nil
363	- - - - - Of Gerutu	m ³	Nil	Nil
364	- - - - - Of Kedondong	m ³	Nil	Nil
365	- - - - - Of Kelumpang	m ³	Nil	Nil
366	- - - - - Of Kembang Semangkok	m ³	Nil	Nil
367	- - - - - Of Ketapang	m ³	Nil	Nil
368	- - - - - Of Kungkur	m ³	Nil	Nil
369	- - - - - Of Laran	m ³	Nil	Nil
370	- - - - - Of Limpaga (Surian)	m ³	Nil	Nil
371	- - - - - Of Machang	m ³	Nil	Nil
372	- - - - - Of Mahang	m ³	Nil	Nil
373	- - - - - Of Medang	m ³	Nil	Nil
374	- - - - - Of Melantai (Kawang)	m ³	Nil	Nil
375	- - - - - Of Melunak	m ³	Nil	Nil
376	- - - - - Of Mempisang (Karai)	m ³	Nil	Nil
377	- - - - - Of Merbulan	m ³	Nil	Nil
381	- - - - - Of Pelajau	m ³	Nil	Nil
382	- - - - - Of Penarahan (Kumpang)	m ³	Nil	Nil
383	- - - - - Of Perupok	m ³	Nil	Nil
384	- - - - - Of Petai	m ³	Nil	Nil
386	- - - - - Of Rubberwood	m ³	Nil	Nil
387	- - - - - Of Sengkuang	m ³	Nil	Nil
388	- - - - - Of Sentang	m ³	Nil	Nil
390	- - - - - Of Sesendok (Terbulan)	m ³	Nil	Nil
391	- - - - - Of Terap	m ³	Nil	Nil
392	- - - - - Of Terentang	m ³	Nil	Nil
395	- - - - - Other	m ³	Nil	Nil
	- - - - - Other:			
396	- - - - - Of Damar Minyak (Bindang/ Agathis)	m ³	Nil	Nil
397	- - - - - Of Podo	m ³	Nil	Nil
398	- - - - - Of Sempilor	m ³	Nil	Nil
399	- - - - - Other	m ³	Nil	Nil
	- - - Sawn lengthwise:			
	- - - Heavy hardwoods:			
403	- - - - - Of Belian	m ³	Nil	Nil
404	- - - - - Of Bitis	m ³	Nil	Nil
405	- - - - - Of Chengal	m ³	Nil	Nil
406	- - - - - Of Giam	m ³	Nil	Nil
407	- - - - - Of Kekatong	m ³	Nil	Nil
408	- - - - - Of Keranji	m ³	Nil	Nil
409	- - - - - Of Malagangai	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
410	- - - - - Of Penaga	m ³	Nil	Nil
411	- - - - - Of Penyau	m ³	Nil	Nil
412	- - - - - Of Resak	m ³	Nil	Nil
413	- - - - - Of Tembusu	m ³	Nil	Nil
415	- - - - - Other	m ³	Nil	Nil
	- - - - - Medium hardwoods:			
416	- - - - - Of Bekak	m ³	Nil	Nil
417	- - - - - Of Derum	m ³	Nil	Nil
418	- - - - - Of Entapuloh	m ³	Nil	Nil
419	- - - - - Of Geriting (Teruntum)	m ³	Nil	Nil
420	- - - - - Of Kandis	m ³	Nil	Nil
421	- - - - - Of Kasai	m ³	Nil	Nil
422	- - - - - Of Kayu Malam	m ³	Nil	Nil
423	- - - - - Of Kelat (Ubah)	m ³	Nil	Nil
424	- - - - - Of Keledang	m ³	Nil	Nil
425	- - - - - Of Keruntum	m ³	Nil	Nil
426	- - - - - Of Kulim	m ³	Nil	Nil
427	- - - - - Of Mata Ulat	m ³	Nil	Nil
428	- - - - - Of Mempening	m ³	Nil	Nil
430	- - - - - Of Meransi (Rabong)	m ³	Nil	Nil
432	- - - - - Of Merbatu	m ³	Nil	Nil
434	- - - - - Of Mertas	m ³	Nil	Nil
435	- - - - - Of Nyalin	m ³	Nil	Nil
436	- - - - - Of Pauh Kijang	m ³	Nil	Nil
437	- - - - - Of Perah	m ³	Nil	Nil
438	- - - - - Of Petaling	m ³	Nil	Nil
440	- - - - - Of Ranggu	m ³	Nil	Nil
441	- - - - - Of Rengas	m ³	Nil	Nil
442	- - - - - Of Semayur	m ³	Nil	Nil
443	- - - - - Of Senumpul	m ³	Nil	Nil
444	- - - - - Of Simpoh	m ³	Nil	Nil
445	- - - - - Of Tampoi	m ³	Nil	Nil
446	- - - - - Of Tualang (Tapang)	m ³	Nil	Nil
447	- - - - - Of Tulang Daing (Kedang Belum)	m ³	Nil	Nil
449	- - - - - Other	m ³	Nil	Nil
	- - - - - Light hardwoods:			
450	- - - - - Of Acacia Mangium	m ³	Nil	Nil
451	- - - - - Of Ara	m ³	Nil	Nil
452	- - - - - Of Araucaria spp.	m ³	Nil	Nil
453	- - - - - Of Babai	m ³	Nil	Nil
454	- - - - - Of Batai	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
455	- - - - - Of Bayur	m ³	Nil	Nil
456	- - - - - Of Berangan	m ³	Nil	Nil
457	- - - - - Of Bintangor	m ³	Nil	Nil
458	- - - - - Of Binuang	m ³	Nil	Nil
459	- - - - - Of Dedali	m ³	Nil	Nil
460	- - - - - Of Durian	m ³	Nil	Nil
461	- - - - - Of Eucalyptus	m ³	Nil	Nil
463	- - - - - Of Gerutu	m ³	Nil	Nil
464	- - - - - Of Kedondong	m ³	Nil	Nil
465	- - - - - Of Kelumpang	m ³	Nil	Nil
466	- - - - - Of Kembang Semangkok	m ³	Nil	Nil
467	- - - - - Of Ketapang	m ³	Nil	Nil
468	- - - - - Of Kungkur	m ³	Nil	Nil
469	- - - - - Of Laran	m ³	Nil	Nil
470	- - - - - Of Limpaga (Surian)	m ³	Nil	Nil
471	- - - - - Of Machang	m ³	Nil	Nil
472	- - - - - Of Mahang	m ³	Nil	Nil
473	- - - - - Of Medang	m ³	Nil	Nil
474	- - - - - Of Melantai (Kawang)	m ³	Nil	Nil
475	- - - - - Of Melunak	m ³	Nil	Nil
476	- - - - - Of Mempisang (Karai)	m ³	Nil	Nil
477	- - - - - Of Merbulan	m ³	Nil	Nil
481	- - - - - Of Pelajau	m ³	Nil	Nil
482	- - - - - Of Penarahan (Kumpang)	m ³	Nil	Nil
483	- - - - - Of Perupok	m ³	Nil	Nil
484	- - - - - Of Petai	m ³	Nil	Nil
486	- - - - - Of Rubberwood	m ³	Nil	Nil
487	- - - - - Of Sengkuang	m ³	Nil	Nil
488	- - - - - Of Sentang	m ³	Nil	Nil
490	- - - - - Of Sesendok (Terbulan)	m ³	Nil	Nil
491	- - - - - Of Terap	m ³	Nil	Nil
492	- - - - - Of Terentang	m ³	Nil	Nil
495	- - - - - Other	m ³	Nil	Nil
	- - - - - Other:			
496	- - - - - Of Damar Minyak (Bindang/ Agathis)	m ³	Nil	Nil
497	- - - - - Of Podo	m ³	Nil	Nil
498	- - - - - Of Sempilor	m ³	Nil	Nil
499	- - - - - Other	m ³	Nil	Nil
	- - - Sliced or peeled:			
	- - - Heavy hardwoods:			
503	- - - - - Of Belian	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
504	- - - - - Of Bitis	m ³	Nil	Nil
505	- - - - - Of Chengal	m ³	Nil	Nil
506	- - - - - Of Giam	m ³	Nil	Nil
507	- - - - - Of Kekatong	m ³	Nil	Nil
508	- - - - - Of Keranji	m ³	Nil	Nil
509	- - - - - Of Malagangai	m ³	Nil	Nil
510	- - - - - Of Penaga	m ³	Nil	Nil
511	- - - - - Of Penyau	m ³	Nil	Nil
512	- - - - - Of Resak	m ³	Nil	Nil
513	- - - - - Of Tembusu	m ³	Nil	Nil
515	- - - - - Other	m ³	Nil	Nil
	- - - - - Medium hardwoods:			
516	- - - - - Of Bekak	m ³	Nil	Nil
517	- - - - - Of Derum	m ³	Nil	Nil
518	- - - - - Of Entapuloh	m ³	Nil	Nil
519	- - - - - Of Geriting (Teruntum)	m ³	Nil	Nil
520	- - - - - Of Kandis	m ³	Nil	Nil
521	- - - - - Of Kasai	m ³	Nil	Nil
522	- - - - - Of Kayu Malam	m ³	Nil	Nil
523	- - - - - Of Kelat (Ubah)	m ³	Nil	Nil
524	- - - - - Of Keledang	m ³	Nil	Nil
525	- - - - - Of Keruntum	m ³	Nil	Nil
526	- - - - - Of Kulim	m ³	Nil	Nil
527	- - - - - Of Mata Ulat	m ³	Nil	Nil
528	- - - - - Of Mempening	m ³	Nil	Nil
530	- - - - - Of Meransi (Rabong)	m ³	Nil	Nil
532	- - - - - Of Merbatu	m ³	Nil	Nil
534	- - - - - Of Mertas	m ³	Nil	Nil
535	- - - - - Of Nyalin	m ³	Nil	Nil
536	- - - - - Of Pauh Kijang	m ³	Nil	Nil
537	- - - - - Of Perah	m ³	Nil	Nil
538	- - - - - Of Petaling	m ³	Nil	Nil
540	- - - - - Of Runggu	m ³	Nil	Nil
541	- - - - - Of Rengas	m ³	Nil	Nil
542	- - - - - Of Semayur	m ³	Nil	Nil
543	- - - - - Of Senumpul	m ³	Nil	Nil
544	- - - - - Of Simpoh	m ³	Nil	Nil
545	- - - - - Of Tampoi	m ³	Nil	Nil
546	- - - - - Of Tualang (Tapang)	m ³	Nil	Nil
547	- - - - - Of Tulang Daing (Kedang Belum)	m ³	Nil	Nil
549	- - - - - Other	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	- - - - Light hardwoods:			
550	- - - - - Of Acacia Mangium	m ³	Nil	Nil
551	- - - - - Of Ara	m ³	Nil	Nil
552	- - - - - Of Araucaria spp.	m ³	Nil	Nil
553	- - - - - Of Babai	m ³	Nil	Nil
554	- - - - - Of Batai	m ³	Nil	Nil
555	- - - - - Of Bayur	m ³	Nil	Nil
556	- - - - - Of Berangan	m ³	Nil	Nil
557	- - - - - Of Bintangor	m ³	Nil	Nil
558	- - - - - Of Binuang	m ³	Nil	Nil
559	- - - - - Of Dedali	m ³	Nil	Nil
560	- - - - - Of Durian	m ³	Nil	Nil
561	- - - - - Of Eucalyptus	m ³	Nil	Nil
563	- - - - - Of Gerutu	m ³	Nil	Nil
564	- - - - - Of Kedondong	m ³	Nil	Nil
565	- - - - - Of Kelumpang	m ³	Nil	Nil
566	- - - - - Of Kembang Semangkok	m ³	Nil	Nil
567	- - - - - Of Ketapang	m ³	Nil	Nil
568	- - - - - Of Kungkur	m ³	Nil	Nil
569	- - - - - Of Laran	m ³	Nil	Nil
570	- - - - - Of Limpaga (Surian)	m ³	Nil	Nil
571	- - - - - Of Machang	m ³	Nil	Nil
572	- - - - - Of Mahang	m ³	Nil	Nil
573	- - - - - Of Medang	m ³	Nil	Nil
574	- - - - - Of Melantai (Kawang)	m ³	Nil	Nil
575	- - - - - Of Melunak	m ³	Nil	Nil
576	- - - - - Of Mempisang (Kurai)	m ³	Nil	Nil
577	- - - - - Of Merbulan	m ³	Nil	Nil
581	- - - - - Of Pelajau	m ³	Nil	Nil
582	- - - - - Of Penarahan (Kumpang)	m ³	Nil	Nil
583	- - - - - Of Perupok	m ³	Nil	Nil
584	- - - - - Of Petai	m ³	Nil	Nil
586	- - - - - Of Rubberwood	m ³	Nil	Nil
587	- - - - - Of Sengkuang	m ³	Nil	Nil
588	- - - - - Of Sentang	m ³	Nil	Nil
590	- - - - - Of Sesendok (Terbulan)	m ³	Nil	Nil
591	- - - - - Of Terap	m ³	Nil	Nil
592	- - - - - Of Terentang	m ³	Nil	Nil
595	- - - - - Other	m ³	Nil	Nil
	- - - - Other:			
596	- - - - - Of Damar Minyak (Bindang/ Agathis)	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
597	- - - - - Of Podo	m ³	Nil	Nil
598	- - - - - Of Sempilor	m ³	Nil	Nil
599	- - - - - Other	m ³	Nil	Nil
	- - - Other:			
	- - - - Heavy hardwoods:			
903	- - - - - Of Belian	m ³	Nil	Nil
904	- - - - - Of Bitis	m ³	Nil	Nil
905	- - - - - Of Chengal	m ³	Nil	Nil
906	- - - - - Of Giam	m ³	Nil	Nil
907	- - - - - Of Kekatong	m ³	Nil	Nil
908	- - - - - Of Keranji	m ³	Nil	Nil
909	- - - - - Of Malagangai	m ³	Nil	Nil
910	- - - - - Of Penaga	m ³	Nil	Nil
911	- - - - - Of Penyau	m ³	Nil	Nil
912	- - - - - Of Resak	m ³	Nil	Nil
913	- - - - - Of Tembusu	m ³	Nil	Nil
915	- - - - - Other	m ³	Nil	Nil
	- - - - Medium hardwoods:			
916	- - - - - Of Bekak	m ³	Nil	Nil
917	- - - - - Of Derum	m ³	Nil	Nil
918	- - - - - Of Entapuloh	m ³	Nil	Nil
919	- - - - - Of Geriting (Teruntum)	m ³	Nil	Nil
920	- - - - - Of Kandis	m ³	Nil	Nil
921	- - - - - Of Kasai	m ³	Nil	Nil
922	- - - - - Of Kayu Malam	m ³	Nil	Nil
923	- - - - - Of Kelat (Ubah)	m ³	Nil	Nil
924	- - - - - Of Keledang	m ³	Nil	Nil
925	- - - - - Of Keruntum	m ³	Nil	Nil
926	- - - - - Of Kulim	m ³	Nil	Nil
927	- - - - - Of Mata Ulat	m ³	Nil	Nil
928	- - - - - Of Mempening	m ³	Nil	Nil
930	- - - - - Of Meransi (Rabong)	m ³	Nil	Nil
932	- - - - - Of Merbatu	m ³	Nil	Nil
934	- - - - - Of Mertas	m ³	Nil	Nil
935	- - - - - Of Nyalin	m ³	Nil	Nil
936	- - - - - Of Pauh Kijang	m ³	Nil	Nil
937	- - - - - Of Perah	m ³	Nil	Nil
938	- - - - - Of Petaling	m ³	Nil	Nil
940	- - - - - Of Runggu	m ³	Nil	Nil
941	- - - - - Of Rengas	m ³	Nil	Nil
942	- - - - - Of Semayur	m ³	Nil	Nil
943	- - - - - Of Senumpul	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
944	- - - - - Of Simpoh	m ³	Nil	Nil
945	- - - - - Of Tampoi	m ³	Nil	Nil
946	- - - - - Of Tualang (Tapang)	m ³	Nil	Nil
947	- - - - - Of Tulang Daing (Kedang Belum)	m ³	Nil	Nil
949	- - - - - Other	m ³	Nil	Nil
	- - - - - Light hardwoods:			
950	- - - - - Of Acacia Mangium	m ³	Nil	Nil
951	- - - - - Of Ara	m ³	Nil	Nil
952	- - - - - Of Araucaria spp.	m ³	Nil	Nil
953	- - - - - Of Babai	m ³	Nil	Nil
954	- - - - - Of Batai	m ³	Nil	Nil
955	- - - - - Of Bayur	m ³	Nil	Nil
956	- - - - - Of Berangan	m ³	Nil	Nil
957	- - - - - Of Bintangor	m ³	Nil	Nil
958	- - - - - Of Binuang	m ³	Nil	Nil
959	- - - - - Of Dedali	m ³	Nil	Nil
960	- - - - - Of Durian	m ³	Nil	Nil
961	- - - - - Of Eucalyptus	m ³	Nil	Nil
963	- - - - - Of Gerutu	m ³	Nil	Nil
964	- - - - - Of Kedondong	m ³	Nil	Nil
965	- - - - - Of Kelumpang	m ³	Nil	Nil
966	- - - - - Of Kembang Semangkok	m ³	Nil	Nil
967	- - - - - Of Ketapang	m ³	Nil	Nil
968	- - - - - Of Kungkur	m ³	Nil	Nil
969	- - - - - Of Laran	m ³	Nil	Nil
970	- - - - - Of Limpaga (Surian)	m ³	Nil	Nil
971	- - - - - Of Machang	m ³	Nil	Nil
972	- - - - - Of Mahang	m ³	Nil	Nil
973	- - - - - Of Medang	m ³	Nil	Nil
974	- - - - - Of Melantai (Kawang)	m ³	Nil	Nil
975	- - - - - Of Melunak	m ³	Nil	Nil
976	- - - - - Of Mempisang (Karai)	m ³	Nil	Nil
977	- - - - - Of Merbulan	m ³	Nil	Nil
981	- - - - - Of Pelajau	m ³	Nil	Nil
982	- - - - - Of Penarahan (Kumpang)	m ³	Nil	Nil
983	- - - - - Of Perupok	m ³	Nil	Nil
984	- - - - - Of Petai	m ³	Nil	Nil
986	- - - - - Of Rubberwood	m ³	Nil	Nil
987	- - - - - Of Sengkuang	m ³	Nil	Nil
988	- - - - - Of Sentang	m ³	Nil	Nil
990	- - - - - Of Sesendok (Terbulan)	m ³	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
991	- - - - - Of Terap	m ³	Nil	Nil
992	- - - - - Of Terentang	m ³	Nil	Nil
995	- - - - - Other	m ³	Nil	Nil
	- - - - - Other:			
996	- - - - - Of Damar Minyak (Bindang/ Agathis)	m ³	Nil	Nil
997	- - - - - Of Podo	m ³	Nil	Nil
998	- - - - - Of Sempilor	m ³	Nil	Nil
999	- - - - - Other	m ³	Nil	Nil
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:			
100	- - Face veneer sheets	m ³	Nil	Nil
	- - Other:			
910	- - - Planed sheets	m ³	Nil	Nil
920	- - - Core veneer or sanded or end-jointed	m ³	Nil	Nil
990	- - - Other	m ³	Nil	Nil
	- Of tropical wood specified in Subheading Note 2 to this Chapter:			
4408.31	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:			
100	- - - Face veneer sheets	m ³	Nil	Nil
	- - - Other:			
910	- - - - Planed sheets	m ³	Nil	Nil
920	- - - - Core veneer or sanded or end-jointed	m ³	Nil	Nil
990	- - - - Other	m ³	Nil	Nil
4408.39	- - Other:			
100	- - - Face veneer sheets	m ³	Nil	Nil
	- - - Other:			
910	- - - - Planed sheets	m ³	Nil	Nil
920	- - - - Core veneer or sanded or end-jointed	m ³	Nil	Nil
990	- - - - Other	m ³	Nil	Nil
4408.90	- Other:			
100	- - Face veneer sheets	m ³	Nil	Nil
	- - Other:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
910	- - - Planed sheets	m ³	Nil	Nil
920	- - - Core veneer or sanded or end-jointed	m ³	Nil	Nil
990	- - - Other	m ³	Nil	Nil
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	- Coniferous:			
100	- - Moulded	m ³	Nil	Nil
200	- - Rounded	m ³	Nil	Nil
300	- - Strips and friezes for parquet flooring, not assembled	m ³	Nil	Nil
400	- - Sanded or finger-jointed	m ³	Nil	Nil
900	- - Other	m ³	Nil	Nil
4409.21	- Non-coniferous:			
	- - Of bamboo:			
100	- - - Moulded	m ³	Nil	Nil
200	- - - Rounded	m ³	Nil	Nil
300	- - - Sanded or finger-jointed	m ³	Nil	Nil
900	- - - Other	m ³	Nil	Nil
4409.29	- - Other:			
	- - - Teak:			
110	- - - - Moulded	m ³	Nil	Nil
120	- - - - Rounded	m ³	Nil	Nil
130	- - - - Strips and friezes for parquet flooring, not assembled	m ³	Nil	Nil
140	- - - - Sanded or finger-jointed	m ³	Nil	Nil
190	- - - - Other	m ³	Nil	Nil
	- - - Other:			
910	- - - - Moulded	m ³	Nil	Nil
920	- - - - Rounded	m ³	Nil	Nil
930	- - - - Strips and friezes for parquet flooring, not assembled	m ³	Nil	Nil
940	- - - - Sanded or finger-jointed	m ³	Nil	Nil
990	- - - - Other	m ³	Nil	Nil
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	substances.			
	- Of wood:			
4410.11 000	- - Particle board	m ³	20%	Nil
4410.12 000	- - Oriented strand board (OSB)	m ³	20%	Nil
4410.19 000	- - Other	m ³	20%	Nil
4410.90 000	- Other	m ³	20%	Nil
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
	- Medium density fibreboard (MDF):			
4411.12 000	- - Of a thickness not exceeding 5 mm	m ³	20%	Nil
4411.13 000	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	m ³	20%	Nil
4411.14 000	- - Of a thickness exceeding 9 mm	m ³	20%	Nil
	- Other:			
4411.92 000	- - Of a density exceeding 0.8 g/cm ³	m ³	20%	Nil
4411.93 000	- - Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	m ³	20%	Nil
4411.94 000	- - Of a density not exceeding 0.5 g/cm ³	m ³	20%	Nil
44.12	Plywood, veneered panels and similar laminated wood.			
4412.10 000	- Of bamboo	m ³	35%	Nil
	- Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:			
4412.31 000	- - With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	m ³	35%	Nil
4412.32 000	- - Other, with at least one outer ply of non-coniferous wood	m ³	35%	Nil
4412.39 000	- - Other	m ³	35%	Nil
	- Other:			
4412.94 000	- - Blockboard, laminboard and battenboard	m ³	35%	Nil
4412.99	- - Other:			
100	- - - With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	m ³	40%	Nil
	- - - Other:			
	- - - - Veneered panels:			
910	- - - - - Plain	m ³	25%	Nil
	- - - - - Other:			
921	- - - - - Faced with plastics	m ³	30%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
929	- - - - - Other	m ³	25%	Nil
	- - - - - Other:			
	- - - - - Plain:			
931	- - - - - Faced with teak	m ³	35%	Nil
939	- - - - - Other	m ³	25%	Nil
	- - - - - Other:			
991	- - - - - Faced with plastics	m ³	30%	Nil
999	- - - - - Other	m ³	25%	Nil
4413.00 000	Densified wood, in blocks, plates, strips or profile shapes.	kg	20%	Nil
4414.00 000	Wooden frames for paintings, photographs, mirrors or similar objects.	kg	20%	Nil
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.			
4415.10 000	- Cases, boxes, crates, drums and similar packings; cable-drums	u	20%	Nil
4415.20 000	- Pallets, box pallets and other load boards; pallet collar	u	20%	Nil
4416.00 000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	kg	20%	Nil
4417.00 000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	kg	20%	Nil
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.			
4418.10 000	- Windows, French-windows and their frames	kg	20%	Nil
4418.20 000	- Doors and their frames and thresholds	kg	20%	Nil
4418.40 000	- Shuttering for concrete constructional work	kg	20%	Nil
4418.50	- Shingles and shakes:			
100	- - Shingles	kg	20%	Nil
200	- - Shakes	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4418.60 000	- Posts and beams	kg	20%	Nil
4418.71 000	- Assembled flooring panels:	kg	20%	Nil
4418.72 000	- - For mosaic floors	kg	20%	Nil
4418.79 000	- - Other, multilayer	kg	20%	Nil
4418.90	- - Other	kg	20%	Nil
	- Other:			
	- - Cellular wood panels:			
110	- - - Plain	kg	20%	Nil
	- - - Other:			
191	- - - - Faced with plastics	kg	20%	Nil
199	- - - - Other	kg	20%	Nil
900	- - Other	kg	20%	Nil
4419.00 000	Tableware and kitchenware, of wood.	kg	20%	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.			
4420.10 000	- Statuettes and other ornaments, of wood	kg	20%	Nil
4420.90	- Other:			
100	- - Wood marquetry and inlaid wood	kg	20%	Nil
200	- - Wooden articles of furniture, not falling in Chapter 94	kg	Nil	Nil
300	- - Tobacco, cigar, cigarette and snuff boxes, ash trays	kg	20%	Nil
	- - Cases, imported separately:			
410	- - - For cutlery	kg	20%	Nil
420	- - - For drawing, mathematical or scientific instruments	kg	5%	Nil
490	- - - Other	kg	20%	Nil
500	- - Articles of a kind normally carried in the pocket, in the handbag or on the person	kg	5%	Nil
900	- - Other	kg	20%	Nil
44.21	Other articles of wood.			
4421.10 000	- Clothes hangers	kg	20%	Nil
4421.90	- Other:			
100	- - Spools, cops, bobbins, sewing thread reels and the like	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
200	- - Candy-sticks, ice-cream sticks and ice-cream spoons	kg	10%	Nil
300	- - Wood paving blocks	kg	20%	Nil
	- - Match splints, wooden pegs or pins for footwear:			
410	- - - Match splints	kg	5%	Nil
490	- - - Other	kg	20%	Nil
500	- - Joss stick	kg	Nil	Nil
600	- - Blind and blind fittings	kg	20%	Nil
700	- - Toothpicks	kg	20%	Nil
800	- - Fans and handscreens, frames and handles therefor, and parts thereof	kg	5%	Nil
	- - Other:			
910	- - - Prayer beads	kg	Nil	Nil
990	- - - Other	kg	20%	Nil

Chapter 45
Cork and articles of cork

Chapter Notes.

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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.			
4501.10 000	- Natural cork, raw or simply prepared	kg	Nil	Nil
4501.90 000	- Other	kg	Nil	Nil
4502.00 000	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	Nil
45.03	Articles of natural cork.			
4503.10 000	- Corks and stoppers	kg	5%	Nil
4503.90 000	- Other	kg	5%	Nil
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.			
4504.10 000	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	kg	20%	Nil
4504.90 000	- Other	kg	15%	Nil

Chapter 46
Manufactures of straw, of esparto or of other plaiting
materials; basketware and wickerwork

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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:			
4601.21 000	- - Of bamboo	kg	20%	Nil
4601.22 000	- - Of rattan	kg	20%	Nil
4601.29 000	- - Other	kg	20%	Nil
	- Other:			
4601.92	- - Of bamboo:			
100	- - - Fans and handscreens, frames and	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	handles therefor, and parts thereof			
200	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	kg	15%	Nil
900	- - - Other	kg	25%	Nil
4601.93	- - Of rattan:			
100	- - - Fans and handscreens, frames and handles therefor, and parts thereof	kg	5%	Nil
200	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	kg	15%	Nil
900	- - - Other	kg	25%	Nil
4601.94	- - Of other vegetable materials:			
100	- - - Fans and handscreens, frames and handles therefor, and parts thereof	kg	5%	Nil
200	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	kg	15%	Nil
900	- - - Other	kg	25%	Nil
4601.99	- - Other:			
100	- - - Fans and handscreens, frames and handles therefor, and parts thereof	kg	5%	Nil
200	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	kg	15%	Nil
900	- - - Other	kg	20%	Nil
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.			
4602.11	- Of vegetable materials:			
	- - Of bamboo:			
100	- - - Travelling bags and suitcases	kg	20%	Nil
200	- - - Straw envelopes for bottles	kg	25%	Nil
900	- - - Other	kg	15%	Nil
4602.12	- - Of rattan:			
100	- - - Travelling bags and suitcases	kg	20%	Nil
200	- - - Straw envelopes for bottles	kg	25%	Nil
900	- - - Other	kg	15%	Nil
4602.19	- - Other:			
100	- - - Travelling bags and suitcases	kg	20%	Nil
200	- - - Straw envelopes for bottles	kg	25%	Nil
900	- - - Other	kg	15%	Nil
4602.90	- Other:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- - Travelling bags and suitcases	kg	20%	Nil
200	- - Straw envelopes for bottles	kg	25%	Nil
900	- - Other	kg	15%	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**

Chapter Notes.

- 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4701.00 000	Mechanical wood pulp.	kg	Nil	Nil
4702.00 000	Chemical wood pulp, dissolving grades.	kg	Nil	Nil
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.			
	- Unbleached:			
4703.11 000	- - Coniferous	kg	Nil	Nil
4703.19 000	- - Non-coniferous	kg	Nil	Nil
	- Semi-bleached or bleached:			
4703.21 000	- - Coniferous	kg	Nil	Nil
4703.29 000	- - Non-coniferous	kg	Nil	Nil
47.04	Chemical wood pulp, sulphite, other than dissolving grades.			
	- Unbleached:			
4704.11 000	- - Coniferous	kg	Nil	Nil
4704.19 000	- - Non-coniferous	kg	Nil	Nil
	- Semi-bleached or bleached:			
4704.21 000	- - Coniferous	kg	Nil	Nil
4704.29 000	- - Non-coniferous	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4705.00 000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	kg	Nil	Nil
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.			
4706.10 000	- Cotton linters pulp	kg	Nil	Nil
4706.20 000	- Pulps of fibres derived from recovered (waste and scrap) paper and paperboard	kg	Nil	Nil
4706.30 000	- Other, of bamboo	kg	Nil	Nil
	- Other:			
4706.91 000	- - Mechanical	kg	Nil	Nil
4706.92 000	- - Chemical	kg	Nil	Nil
4706.93 000	- - Obtained by a combination of mechanical and chemical processes	kg	Nil	Nil
47.07	Recovered (waste and scrap) paper or paperboard.			
4707.10 000	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg	Nil	Nil
4707.20 000	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg	Nil	Nil
4707.30 000	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg	Nil	Nil
4707.90 000	- Other, including unsorted waste and scrap	kg	Nil	Nil

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

Chapter 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 has 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.
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 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
9. For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to:
 - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
 - (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.
10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 48.23 applies, *inter alia*, 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	1230	2,635	3.7	10.6
115	1425	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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4801.00	Newsprint, in rolls or sheets.			
100	- In rolls	kg	10%	Nil
200	- In sheets	kg	10%	Nil
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.			
4802.10 000	- Hand-made paper and paperboard	kg	Nil	Nil
4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:			
100	- - 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	20%	Nil
900	- - Other	kg	Nil	Nil
4802.40	- Wallpaper base:			
100	- - 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	20%	Nil
900	- - Other	kg	Nil	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			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4802.54	fibre content consists of such fibres: - - Weighing less than 40 g/m ² : - - - Paper and paperboard, of a kind used for writing, printing and other graphic purposes: 110 - - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in unfolded the state 190 - - - - Other - - - Carbonising base paper: 210 - - - - 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 290 - - - - Other - - - Other paper and paperboard: 910 - - - - Multi-ply paper and paperboard 990 - - - - Other	kg kg kg kg kg kg kg kg	20% Nil 25% Nil 10% Nil	Nil Nil Nil Nil Nil Nil
4802.55	- - Weighing 40 g/m ² or more but not more than 150g/m ² , in rolls: - - - Paper and paperboard, of a kind used for writing, printing and other graphic purposes: 110 - - - - Of not more than 150 mm in width 190 - - - - Other - - - Carbonising base paper: 210 - - - - Of a width not exceeding 150 mm 290 - - - - Other - - - Other paper and paperboard: 910 - - - - Multi-ply paper and paperboard 990 - - - - Other	kg kg kg kg kg kg kg	20% 7% 25% Nil 10% Nil	Nil Nil Nil Nil Nil 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: - - - Paper and paperboard, of a kind used for writing, printing and other graphic purposes: 110 - - - - In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state 190 - - - - Other	kg kg	20% 7%	Nil Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4802.57	- - - Carbonising base paper:			
	210 - - - - In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	25%	Nil
	290 - - - - Other	kg	Nil	Nil
	- - - Other, paper and paperboard:			
	910 - - - - Multi-ply paper and paperboard	kg	10%	Nil
	990 - - - - Other	kg	Nil	Nil
	- - Other, weighing 40 g/m ² or more but not more than 150 g/m ² :			
	- - - Paper and paperboard, of a kind used for writing, printing and other graphic purposes:			
	120 - - - - With no side exceeds 36 cm in the unfolded state	kg	20%	Nil
	190 - - - - Other	kg	7%	Nil
4802.58	- - - Carbonising base paper:			
	210 - - - - With no side exceeds 36 cm in the unfolded state	kg	25%	Nil
	290 - - - - Other	kg	Nil	Nil
	- - - Other paper and paperboard:			
	910 - - - - Multi-ply paper and paperboard	kg	10%	Nil
	990 - - - - Other	kg	Nil	Nil
	- - Weighing more than 150 g/m ² :			
	- - - Paper and paperboard, of a kind used for writing, printing and other graphic purposes:			
	110 - - - - 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	20%	Nil
	190 - - - - Other	kg	5%	Nil
	- - - Carbonising base paper:			
	210 - - - - 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	25%	Nil
	290 - - - - Other	kg	Nil	Nil
	- - - Other paper and paperboard:			
	910 - - - - Multi-ply paper and paperboard	kg	10%	Nil
	- - - - Other:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4802.61	921 - - - - - Weighing more than 150 g/m ² but less than 225 g/m ²	kg	Nil	Nil
	922 - - - - - Weighing 225 g/m ² or more	kg	10%	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:			
	- - In rolls:			
	- - - Paper and paperboard, of a kind used for writing, printing and other graphic purposes:			
	110 - - - - - Of not more than 15 cm in width	kg	20%	Nil
	190 - - - - - Other	kg	Nil	Nil
	- - - Carbonising base paper:			
	210 - - - - - Of not more than 15 cm in width	kg	25%	Nil
	290 - - - - - Other	kg	Nil	Nil
	- - - Other paper and paperboard:			
	910 - - - - - Multi-ply paper and paperboard	kg	10%	Nil
	- - - - - Other:			
	921 - - - - - Weighing 150 g/m ² or less	kg	10%	Nil
4802.62	922 - - - - - Weighing more than 150 g/m ² but less than 225 g/m ²	kg	Nil	Nil
	923 - - - - - Weighing 225 g/m ² or more	kg	10%	Nil
	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:			
	- - - Paper and paperboard, of a kind used for writing, printing and other graphic purposes:			
	110 - - - - - In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	20%	Nil
	190 - - - - - Other	kg	Nil	Nil
	- - - Carbonising base paper:			
	210 - - - - - In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	25%	Nil
	290 - - - - - Other	kg	Nil	Nil
	- - - Other paper and paperboard:			
	910 - - - - - Multi-ply paper and paperboard	kg	10%	Nil
	- - - - - Other:			
	921 - - - - - Weighing 150 g/m ² or less	kg	10%	Nil
	922 - - - - - Weighing more than 150 g/m ² but less than 225 g/m ²	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4802.69	923 - - - - - Weighing 225 g/m ² or more - - Other: - - - Paper and paperboard, of a kind used for writing, printing and other graphic purposes:	kg	10%	Nil
	120 - - - - With no side exceeds 36 cm in unfolded state	kg	20%	Nil
	190 - - - - Other	kg	Nil	Nil
	- - - Carbonising base paper:			
	210 - - - - With no side exceeds 36 cm in unfolded state	kg	25%	Nil
	290 - - - - Other	kg	Nil	Nil
	- - - Other paper and paperboard:			
	910 - - - - Multi-ply paper and paperboard	kg	10%	Nil
	- - - - Other:			
	921 - - - - - Weighing 150 g/m ² or less	kg	10%	Nil
	922 - - - - - Weighing more than 150 g/m ² but less than 225 g/m ²	kg	Nil	Nil
	923 - - - - - Weighing 225 g/m ² or more	kg	10%	Nil
4803.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets. - Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purpose:			
	110 - - Creped, crinkled, embossed or perforated	kg	25%	Nil
	190 - - Other	kg	25%	Nil
	200 - Of cellulose wadding or webs of cellulose fibres	kg	Nil	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	000 - - Unbleached	kg	10%	Nil
4804.19	000 - - Other	kg	10%	Nil
	- Sack kraft paper:			
4804.21	000 - - Unbleached	kg	Nil	Nil
4804.29	000 - - Other	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4804.31 000	- Other kraft paper and paperboard weighing 150 g/m ² or less:	kg	10%	Nil
4804.39	- - Unbleached			
	- - Other:			
100	- - - Foodboard	kg	Nil	Nil
900	- - - Other	kg	10%	Nil
	- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :			
4804.41 000	- - Unbleached	kg	10%	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:			
100	- - - Foodboard	kg	Nil	Nil
900	- - - Other	kg	10%	Nil
4804.49	- - Other:			
100	- - - Foodboard	kg	Nil	Nil
900	- - - Other	kg	10%	Nil
	- Other kraft paper and paperboard weighing 225 g/m ² or more:			
4804.51 000	- - Unbleached	kg	10%	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:			
100	- - - Foodboard	kg	Nil	Nil
900	- - - Other	kg	10%	Nil
4804.59	- - Other:			
100	- - - Foodboard	kg	Nil	Nil
900	- - - Other	kg	10%	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:			
4805.11 000	- - Semi-chemical fluting paper	kg	10%	Nil
4805.12	- - Straw fluting paper:			
200	- - - Weighing more than 150 g/m ² but less than 225 g/m ²	kg	10%	Nil
900	- - - Other	kg	10%	Nil
4805.19	- - Other:			
200	- - - Weighing more than 150 g/m ² but	kg	10%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	less than 225 g/m ²			
900	- - - Other	kg	10%	Nil
	- Testliner (recycled liner board):			
4805.24 000	- - Weighing 150 g/m ² or less	kg	10%	Nil
4805.25	- - Weighing more than 150 g/m ² :			
100	- - - Weighing less than 225 g/m ²	kg	10%	Nil
900	- - - Other	kg	10%	Nil
4805.30 000	- Sulphite wrapping paper	kg	Nil	Nil
4805.40 000	- Filter paper and paperboard	kg	Nil	Nil
4805.50 000	- Felt paper and paperboard	kg	Nil	Nil
	- Other:			
4805.91	- - Weighing 150 g/m ² or less:			
200	- - - Joss paper	kg	Nil	Nil
400	- - - Multiply-paper and paperboard	kg	10%	Nil
900	- - - Other	kg	10%	Nil
4805.92	- - Weighing more than 150 g/m ² but less than 225 g/m ² :			
100	- - - Blotting paper	kg	Nil	Nil
200	- - - Joss paper	kg	Nil	Nil
300	- - - Multiply-paper and paperboard	kg	10%	Nil
900	- - - Other	kg	Nil	Nil
4805.93	- - Weighing 225 g/m ² or more:			
100	- - - Blotting paper	kg	Nil	Nil
200	- - - Joss paper	kg	Nil	Nil
300	- - - Multiply-paper and paperboard	kg	10%	Nil
900	- - - Other	kg	10%	Nil
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.			
4806.10 000	- Vegetable parchment	kg	Nil	Nil
4806.20 000	- Greaseproof papers	kg	Nil	Nil
4806.30 000	- Tracing papers	kg	Nil	Nil
4806.40 000	- Glassine and other glazed transparent or translucent papers	kg	Nil	Nil
4807.00 000	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	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading 48.03.			
4808.10 000	- Corrugated paper and paperboard, whether or not perforated	kg	15%	Nil
4808.40	- Kraft paper, creped or crinkled, whether or not embossed or perforated:			
100	- - Sack kraft paper	kg	25%	Nil
900	- - Other	kg	25%	Nil
4808.90	- Other:			
200	- - Creped or crinkled paper, whether or not embossed or perforated	kg	25% or RM0.15 w.i.t.h	Nil
900	- - Other	kg	15%	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.			
4809.20 000	- Self-copy paper	kg	5%	Nil
4809.90	- Other:			
100	- - Carbon paper or similar copying papers	kg	20%	Nil
900	- - Other	kg	5%	Nil
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.			
4810.13	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:			
	- - In rolls:			
	- - - Of a width not exceeding 150 mm:			
110	- - - - Printed, of a kind used for self-recording apparatus	kg	20%	Nil
190	- - - - Other	kg	Nil	Nil
	- - - Other:			
910	- - - - Writing or printing paper	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4810.14	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:			
	- - - In rectangular (including square) sheets of which no side exceeds 360 mm in the unfolded state:			
110	- - - - Printed, of a kind used for self-recording apparatus	kg	20%	Nil
190	- - - - Other	kg	Nil	Nil
	- - - Other:			
910	- - - - Writing or printing paper	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
4810.19	- - Other:			
	- - - In rectangular (including square) sheets of which no side exceeds 360 mm in the unfolded state:			
110	- - - - Printed, of a kind used for self-recording apparatus	kg	20%	Nil
190	- - - - Other	kg	Nil	Nil
	- - - Other:			
910	- - - - Writing or printing paper	kg	Nil	Nil
990	- - - - Other	kg	Nil	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:			
	- - - In rolls of not more than 150 mm in width or in rectangular (including square) sheets of which no side exceeds 360 mm in the unfolded state:			
110	- - - - Printed, of a kind used for self-recording apparatus	kg	20%	Nil
190	- - - - Other	kg	Nil	Nil
	- - - Other:			
910	- - - - Writing or printing paper	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
4810.29	- - Other:			
	- - - In rolls of not more than 150 mm in width or in rectangular (including square) sheets of which no side exceeds 360 mm in the unfolded state:			
110	- - - - Printed, of a kind used for self-	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	recording apparatus			
190	- - - - Other	kg	Nil	Nil
	- - - Other:			
910	- - - - Writing or printing paper	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
4810.31	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:			
	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less:			
100	- - - In rolls of not more than 150 mm in width or in rectangular (including square) sheets of which no side exceeds 360 mm in the unfolded state	kg	20%	Nil
900	- - - Other	kg	Nil	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 :			
100	- - - In rolls of not more than 150mm in width or in rectangular (including square) sheets of which no side exceeds 360mm in the unfolded state	kg	20%	Nil
900	- - - Other	kg	Nil	Nil
4810.39	- - Other:			
100	- - - In rolls of not more than 150 mm in width or in rectangular (including square) sheets of which no side exceeds 360 mm in the unfolded state	kg	25%	Nil
900	- - - Other	kg	Nil	Nil
4810.92	- Other paper and paperboard:			
	- - Multi-ply:			
	- - - In rolls of not more than 150 mm in width or in rectangular (including			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4810.99	square) sheets of which no side exceeding 360 mm in the unfolded state:			
	110 - - - - Printed, of a kind used for self-recording apparatus	kg	20%	Nil
	190 - - - - Other	kg	20%	Nil
	900 - - - Other	kg	5%	Nil
	- - Other:			
48.11	- - - In rolls of not more than 150 mm in width or in rectangular (including square) sheets of which no side exceeds 360 mm in the unfolded state:			
	110 - - - - Printed, of a kind used for self-recording apparatus	kg	20%	Nil
	190 - - - - Other	kg	20%	Nil
	900 - - - Other	kg	Nil	Nil
	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:			
	- - Paper-based asphalt roofing:			
	110 - - - 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	20%	Nil
	190 - - - Other	kg	Nil	Nil
	- - Other:			
4811.41	910 - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeding 36 cm in the unfolded state	kg	20%	Nil
	- - - Other:			
	991 - - - - Floor coverings	kg	20%	Nil
	999 - - - - Other	kg	Nil	Nil
	- Gummed or adhesive paper and paperboard:			
4811.41	- - Self-adhesive:			
	100 - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeding 36 cm in the unfolded state	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
900	- - - Other	kg	20%	Nil
4811.49	- - Other:			
100	- - - 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	20%	Nil
900	- - - Other	kg	20%	Nil
4811.51	- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):			
	- - Bleached, weighing more than 150 g/m ² :			
100	- - - 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	20%	Nil
	- - - Other:			
910	- - - - Floor coverings	kg	20%	Nil
990	- - - - Other	kg	Nil	Nil
4811.59	- - Other:			
100	- - - 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	20%	Nil
	- - - Other:			
910	- - - - Floor coverings	kg	20%	Nil
990	- - - - Other	kg	Nil	Nil
4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:			
100	- - 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	20%	Nil
900	- - Other	kg	Nil	Nil
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:			
100	- - 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	20%	Nil
200	- - Of cellulose wadding and webs of cellulose fibres in rolls of not more than 36 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in unfolded state	kg	20%	Nil
	- - Other:			
910	- - - Floor coverings	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
990	- - - Other	kg	Nil	Nil
4812.00 000	Filter blocks, slabs and plates, of paper pulp.	kg	20%	Nil
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.			
4813.10 000	- In the form of booklets or tubes	kg	20%	Nil
481320 000	- In rolls of a width not exceeding 5 cm	kg	20%	Nil
4813.90	- Other:			
100	- - Cut to shape other than rectangular (including square)	kg	10%	Nil
	- - In rolls of a width exceeding 5cm:			
210	- - - Coated	kg	5%	Nil
290	- - - Other	kg	20%	Nil
900	- - Other	kg	20%	Nil
48.14	Wallpaper and similar wall coverings; window transparencies of paper.			
4814.20	- Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics:			
100	- - With margins	kg	20%	Nil
	- - Without margins:			
210	- - - Of a width not exceeding 60 cm	kg	20%	Nil
	- - - Other:			
291	- - - - Of plastics the thickness of which constitutes more than half the total thickness	kg	25%	Nil
299	- - - - Other	kg	5%	Nil
4814.90	- Other:			
100	- - With margins	kg	20%	Nil
	- - Other:			
910	- - - Of a width not exceeding 60 cm	kg	20%	Nil
	- - - Other:			
991	- - - - Embossed	kg	15%	Nil
992	- - - - Coated, impregnated, covered, surface-coloured, surface-decorated or printed	kg	5%	Nil
993	- - - - Photo murals	kg	20%	Nil
	- - - - Wallpaper and similar wall coverings:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
994	- - - - - Of plastics the thickness of which constitutes more than half the total thickness	kg	25%	Nil
995	- - - - - Other	kg	5%	Nil
999	- - - - - Other	kg	20%	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:			
100	- - In rolls of a width exceeding 15 cm but not exceeding 36 cm	kg	5%	Nil
900	- - Other	kg	20%	Nil
4816.90	- Other:			
	- - Carbon or similar copying papers:			
110	- - - Carbon paper	kg	Nil	Nil
190	- - - Other	kg	20%	Nil
200	- - Duplicator stencils	kg	20%	Nil
	- - Other:			
910	- - - In rolls of a width exceeding 15 cm but not exceeding 36 cm	kg	5%	Nil
990	- - - Other	kg	20%	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	000 - Envelopes	kg	20%	Nil
4817.20	000 - Letter cards, plain postcards and correspondence cards	kg	20%	Nil
4817.30	000 - Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg	20%	Nil
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			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.			
4818.10 000	- Toilet paper	kg	25%	Nil
4818.20 000	- Handkerchiefs, cleansing or facial tissues and towels	kg	25%	Nil
4818.30	- Tablecloths and serviettes:			
100	- - Tablecloths	kg	20%	Nil
200	- - Serviettes	kg	25%	Nil
4818.50 000	- Articles of apparel and clothing accessories	kg	20%	Nil
4818.90 000	- Other	kg	20%	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.			
4819.10 000	- Cartons, boxes and cases, of corrugated paper or paperboard	kg	25%	Nil
4819.20 000	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	kg	25%	Nil
4819.30 000	- Sack and bags, having a base of a width of 40 cm or more	kg	25%	Nil
4819.40 000	- Other sacks and bags, including cones	kg	25%	Nil
4819.50 000	- Other packing containers, including record sleeves	kg	25%	Nil
4819.60 000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg	25%	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.			
4820.10 000	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg	20%	Nil
4820.20 000	- Exercise books	kg	Nil	Nil
4820.30 000	- Binders (other than book covers), folders and file covers	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4820.40 000	- Manifold business forms and interleaved carbon sets	kg	20%	Nil
4820.50 000	- Albums for samples or for collections	kg	20%	Nil
4820.90 000	- Other	kg	20%	Nil
48.21	Paper or paperboard labels of all kinds, whether or not printed.			
4821.10 000	- Printed	kg	25%	Nil
4821.90 000	- Other	kg	25%	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:			
100	- - Cones	kg	15%	Nil
900	- - Other	kg	5%	Nil
4822.90	- Other:			
100	- - Cones	kg	15%	Nil
900	- - Other	kg	5%	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:			
100	- - In strips, rolls or sheets	kg	25%	Nil
900	- - Other	kg	10%	Nil
4823.40 000	- Rolls, sheets and dials, printed for self-recording apparatus	kg	25%	Nil
	- Trays, dishes, plates, cups and the like, of paper or paperboard:			
4823.61 000	- - Of bamboo	kg	25%	Nil
4823.69 000	- - Other	kg	25%	Nil
4823.70 000	- Moulded or pressed articles of paper pulp	kg	25%	Nil
4823.90	- Other:			
100	- - Joss paper	kg	Nil	Nil
200	- - Silicon paper	kg	Nil	Nil
300	- - Punched jacquard cards	kg	Nil	Nil
400	- - Fans and hand screens	kg	20%	Nil
500	- - Cards for statistical machines	kg	10%	Nil
600	- - Floor coverings on a base of paper or paperboard	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	- - Other:			
910	- - - Cut to shape other than rectangular or square	kg	10%	Nil
990	- - - Other	kg	25%	Nil

Chapter 49

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

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4901.10 000	- In single sheets, whether or not folded	kg	Nil	Nil
	- Other:			
4901.91 000	- - Dictionaries and encyclopaedias, and serial installments thereof	kg	Nil	Nil
4901.99 000	- - Other	kg	Nil	Nil
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.			
4902.10 000	- Appearing at least four times a week	kg	Nil	Nil
4902.90 000	- Other	kg	Nil	Nil
4903.00 000	Children's picture, drawing or colouring books.	kg	Nil	Nil
4904.00 000	Music, printed or in manuscript, whether or not bound or illustrated.	kg	Nil	Nil
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.			
4905.10 000	- Globes	kg	Nil	Nil
	- Other:			
4905.91 000	- - In book form	kg	Nil	Nil
4905.99 000	- - Other	kg	Nil	Nil
4906.00 000	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	Nil
4907.00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.			
100	- Unused postage, revenue or similar stamps	kg	Nil	Nil
200	- Banknotes, being legal tender	kg	Nil	Nil
300	- Cheque forms	kg	20%	Nil
900	- Other	kg	20%	Nil
49.08	Transfers (decalcomanias).			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
4908.10 000	- Transfers (decalcomanias), vitrifiable	kg	20%	Nil
4908.90 000	- Other	kg	20%	Nil
4909.00 000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	kg	20%	Nil
4910.00	Calendars of any kind, printed, including calendar blocks.			
	- "Perpetual" type:			
110	- - Of plastics	kg	20%	Nil
120	- - Of paper or paperboard	kg	20%	Nil
130	- - Of glass	kg	20%	Nil
140	- - Of wood	kg	20%	Nil
150	- - Of aluminium	kg	20%	Nil
160	- - Of nickel	kg	15%	Nil
170	- - Of copper	kg	Nil	Nil
190	- - Other	kg	5%	Nil
900	- Other	kg	20%	Nil
49.11	Other printed matter, including printed pictures and photographs.			
4911.10 000	- Trade advertising material, commercial catalogues and the like	kg	Nil	Nil
	- Other:			
4911.91	- - Pictures, designs and photographs:			
200	- - - Designs	kg	Nil	Nil
900	- - - Other	kg	20%	Nil
4911.99	- - Other:			
	- - - Partially printed stationery (including invitation cards and the like):			
110	- - - - Unused	kg	20%	Nil
190	- - - - Other	kg	Nil	Nil
200	- - - Cinema, theatre, concert, railway and other tickets	kg	20%	Nil
300	- - - Official government publications, that is, official, parliamentary and administrative documents published in their country of origin	kg	Nil	Nil
	- - - Other:			
910	- - - - Typescripts	kg	Nil	Nil
990	- - - - Other	kg	20%	Nil

SECTION XI
TEXTILES AND TEXTILE ARTICLES

Section 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 textile 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 a 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 garnetted stock.

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

(b) Bleached yarn

Yarn which:

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

(c) Coloured (dyed or printed) yarn

Yarn which:

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

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

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

(d) Unbleached woven fabric

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

(e) Bleached woven fabric

Woven fabric which:

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

(f) Dyed woven fabric

Woven fabric which:

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

(g) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which:

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

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

(h) Printed woven fabric

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

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

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

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

(ij) Plain weave

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

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

Chapter 50

Silk

National Note.

- For the purpose of heading 50.07, the expression “printed by the traditional batik process” means fabrics printed with pictures, artistic expressions, pattern and motif symbolism, and local identity, where the printing is made by hand, using special hand tools, by applying dots and lines in hot wax to resist the dye acting upon the fabrics (the wax resist dyeing method).

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
5001.00 000	Silk-worm cocoons suitable for reeling.	kg	Nil	Nil
5002.00 000	Raw silk (not thrown).	kg	Nil	Nil
5003.00 000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	kg	Nil	Nil
5004.00 000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	kg	Nil	Nil
5005.00 000	Yarn spun from silk waste, not put up for retail sale.	kg	Nil	Nil
5006.00 000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	kg	Nil	Nil
50.07	Woven fabrics of silk or of silk waste.			
5007.10	- Fabrics of noil silk:			
100	- - Printed by the traditional batik process	kg	10%	Nil
	- - Other:			
910	- - - Printed by other batik processes	kg	10%	Nil
990	- - - Other	kg	10%	Nil
5007.20	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:			
100	- - Printed by the traditional batik process	kg	Nil	Nil
	- - Other:			
910	- - - Printed by other batik processes	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
5007.90	- Other fabrics:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- - Printed by the traditional batik process	kg	10%	Nil
	- - Other:			
910	- - - Printed by other batik processes	kg	10%	Nil
990	- - - Other	kg	10%	Nil

Chapter 51
Wool, fine or coarse animal hair; horsehair yarn
and woven fabric

Chapter Notes.

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

National Note.

1. For the purpose of headings 51.11 and 51.12, the expression "printed by the traditional batik process" means fabrics printed with pictures, artistic expressions, pattern and motif symbolism, and local identity, where the printing is made by hand, using special hand tools, by applying dots and lines in hot wax to resist the dye acting upon the fabrics (the wax resist dyeing method).

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
51.01	Wool, not carded or combed.			
	- Greasy, including fleece-washed wool:			
5101.11 000	- - Shorn wool	kg	Nil	Nil
5101.19 000	- - Other	kg	Nil	Nil
	- Degreased, not carbonised:			
5101.21 000	- - Shorn wool	kg	Nil	Nil
5101.29 000	- - Other	kg	Nil	Nil
5101.30 000	- Carbonised	kg	Nil	Nil
51.02	Fine or coarse animal hair, not carded or combed.			
	- Fine animal hair:			
5102.11 000	- - Of Kashmir (cashmere) goats	kg	Nil	Nil
5102.19 000	- - Other	kg	Nil	Nil
5102.20 000	- Coarse animal hair	kg	Nil	Nil
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.			
5103.10 000	- Noils of wool or of fine animal hair	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
5103.20 000	- Other waste of wool or of fine animal hair	kg	Nil	Nil
5103.30 000	- Waste of coarse animal hair	kg	Nil	Nil
5104.00 000	Garnetted stock of wool or of fine or coarse animal hair.	kg	Nil	Nil
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).			
5105.10 000	- Carded wool	kg	Nil	Nil
	- Wool tops and other combed wool:			
5105.21 000	- - Combed wool in fragments	kg	Nil	Nil
5105.29 000	- - Other	kg	Nil	Nil
	- Fine animal hair, carded or combed:			
5105.31 000	- - Of Kashmir (cashmere) goats	kg	Nil	Nil
5105.39 000	- - Other	kg	Nil	Nil
5105.40 000	- Coarse animal hair, carded or combed	kg	Nil	Nil
51.06	Yarn of carded wool, not put up for retail sale.			
5106.10 000	- Containing 85% or more by weight of wool	kg	Nil	Nil
5106.20 000	- Containing less than 85% by weight of wool	kg	Nil	Nil
51.07	Yarn of combed wool, not put up for retail sale.			
5107.10 000	- Containing 85% or more by weight of wool	kg	Nil	Nil
5107.20 000	- Containing less than 85% by weight of wool	kg	Nil	Nil
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.			
5108.10 000	- Carded	kg	Nil	Nil
5108.20 000	- Combed	kg	Nil	Nil
51.09	Yarn of wool or of fine animal hair, put up for retail sale.			
5109.10 000	- Containing 85% or more by weight of wool or of fine animal hair	kg	Nil	Nil
5109.90 000	- Other	kg	Nil	Nil
5110.00 000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
51.11	Woven fabrics of carded wool or of carded fine animal hair.			
	- Containing 85% or more by weight of wool or fine animal hair:			
5111.11	- - Of a weight not exceeding 300 g/m ² :			
100	- - - Printed by the traditional batik process	kg	Nil	Nil
	- - - Other:			
910	- - - - Printed by other batik processes	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
5111.19	- - Other:			
100	- - - Printed by the traditional batik process	kg	Nil	Nil
	- - - Other:			
910	- - - - Printed by other batik processes	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
5111.20	000 - Other, mixed mainly or solely with man-made filaments	kg	Nil	Nil
5111.30	000 - Other, mixed mainly or solely with man-made staple fibres	kg	Nil	Nil
5111.90	000 - Other	kg	Nil	Nil
51.12	Woven fabrics of combed wool or of combed fine animal hair.			
	- Containing 85% or more by weight of wool or fine animal hair:			
5112.11	- - Of a weight not exceeding 200 g/m ² :			
100	- - - Printed by the traditional batik process	kg	Nil	Nil
	- - - Other:			
910	- - - - Printed by other batik processes	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
5112.19	- - Other:			
100	- - - Printed by the traditional batik process	kg	Nil	Nil
	- - - Other:			
910	- - - - Printed by other batik processes	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
5112.20	000 - Other, mixed mainly or solely with man-made filaments	kg	Nil	Nil
5112.30	000 - Other, mixed mainly or solely with man-made staple fibres	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
5112.90 000	- Other	kg	Nil	Nil
5113.00 000	Woven fabrics of coarse animal hair or of horsehair.	kg	Nil	Nil

Chapter 52

Cotton

Subheading Note.

- 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.

National Note.

- For the purpose of headings 52.08, 52.09, 52.10, 52.11 and 52.12, the expression "printed by the traditional batik process" means fabrics printed with pictures, artistic expressions, pattern and motif symbolism, and local identity, where the printing is made by hand, using special hand tools, by applying dots and lines in hot wax to resist the dye acting upon the fabrics (the wax resist dyeing method).

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
5201.00 000	Cotton, not carded or combed.	kg	Nil	Nil
52.02	Cotton waste (including yarn waste and garnetted stock).			
5202.10 000	- Yarn waste (including thread waste)	kg	Nil	Nil
	- Other:			
5202.91 000	- - Garnetted stock	kg	Nil	Nil
5202.99 000	- - Other	kg	Nil	Nil
5203.00 000	Cotton, carded or combed.	kg	Nil	Nil
52.04	Cotton sewing thread, whether or not put up for retail sale.			
	- Not put up for retail sale:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
5204.11	- - Containing 85% or more by weight of cotton:			
100	- - - Unbleached	kg	15%	Nil
900	- - - Other	kg	15%	Nil
5204.19	- - Other:			
100	- - - Unbleached	kg	15%	Nil
900	- - - Other	kg	15%	Nil
5204.20	- Put up for retail sale	kg	15%	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	000 - - Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10%	Nil
5205.12	000 - - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	10%	Nil
5205.13	000 - - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	10%	Nil
5205.14	000 - - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	10%	Nil
5205.15	000 - - Measuring less than 125 decitex (exceeding 80 metric number)	kg	10%	Nil
	- Single yarn, of combed fibres:			
5205.21	000 - - Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10%	Nil
5205.22	000 - - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	10%	Nil
5205.23	000 - - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	10%	Nil
5205.24	000 - - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	10%	Nil
5205.26	000 - - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	kg	10%	Nil
5205.27	000 - - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not	kg	10%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
5205.28 000	exceeding 120 metric number) - - Measuring less than 83.33 decitex (exceeding 120 metric number) - Multiple (folded) or cabled yarn, of uncombed fibres:	kg	10%	Nil
5205.31 000	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	10%	Nil
5205.32 000	- - 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	10%	Nil
5205.33 000	- - 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	10%	Nil
5205.34 000	- - 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	10%	Nil
5205.35 000	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) - Multiple (folded) or cabled yarn, of combed fibres:	kg	10%	Nil
5205.41 000	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	10%	Nil
5205.42 000	- - 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	10%	Nil
5205.43 000	- - Measuring per single yarn less than 232.56 decitex but less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	10%	Nil
5205.44 000	- - 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	10%	Nil
5205.46 000	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number	kg	10%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
5205.47 000	- but not exceeding 94 metric number per single yarn)			
5205.48 000	- - 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	10%	Nil
52.06	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	kg	10%	Nil
	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:			
5206.11 000	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10%	Nil
5206.12 000	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	10%	Nil
5206.13 000	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	10%	Nil
5206.14 000	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	10%	Nil
5206.15 000	- - Measuring less than 125 decitex (exceeding 80 metric number)	kg	10%	Nil
	- Single yarn, of combed fibres:			
5206.21 000	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	10%	Nil
5206.22 000	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	10%	Nil
5206.23 000	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	10%	Nil
5206.24 000	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	10%	Nil
5206.25 000	- - Measuring less than 125 decitex (exceeding 80 metric number)	kg	10%	Nil
	- Multiple (folded) or cabled yarn, of uncombed fibres:			
5206.31 000	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14	kg	10%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
5206.32 000	- - metric number per single yarn) Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	10%	Nil
5206.33 000	- - 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	10%	Nil
5206.34 000	- - 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	10%	Nil
5206.35 000	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	10%	Nil
5206.41 000	- Multiple (folded) or cabled yarn, of combed fibres: - - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	10%	Nil
5206.42 000	- - 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	10%	Nil
5206.43 000	- - 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	10%	Nil
5206.44 000	- - 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	10%	Nil
5206.45 000	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	10%	Nil
52.07	Cotton yarn (other than sewing thread) put up for retail sale.			
5207.10 000	- Containing 85% or more by weight of cotton	kg	10%	Nil
5207.90 000	- Other	kg	10%	Nil
52.08	Woven fabrics of cotton, containing 85%			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	or more by weight of cotton, weighing not more than 200 g/m².			
	- Unbleached:			
5208.11 000	- - Plain weave, weighing not more than 100 g/m ²	kg	10%	Nil
5208.12 000	- - Plain weave, weighing more than 100 g/m ²	kg	10%	Nil
5208.13 000	- - 3-thread or 4-thread twill, including cross twill	kg	10%	Nil
5208.19 000	- - Other fabrics	kg	10%	Nil
	- Bleached:			
5208.21 000	- - Plain weave, weighing not more than 100 g/m ²	kg	10%	Nil
5208.22 000	- - Plain weave, weighing more than 100 g/m ²	kg	10%	Nil
5208.23 000	- - 3-thread or 4-thread twill, including cross twill	kg	10%	Nil
5208.29 000	- - Other fabrics	kg	10%	Nil
	- Dyed:			
5208.31 000	- - Plain weave, weighing not more than 100 g/m ²	kg	10%	Nil
5208.32 000	- - Plain weave, weighing more than 100 g/m ²	kg	10%	Nil
5208.33 000	- - 3-thread or 4-thread twill, including cross twill	kg	10%	Nil
5208.39 000	- - Other fabrics	kg	10%	Nil
	- Of yarns of different colours:			
5208.41 000	- - Plain weave, weighing not more than 100 g/m ²	kg	10%	Nil
5208.42 000	- - Plain weave, weighing more than 100 g/m ²	kg	10%	Nil
5208.43 000	- - 3-thread or 4-thread twill, including cross twill	kg	10%	Nil
5208.49 000	- - Other fabrics	kg	10%	Nil
	- Printed:			
5208.51	- - Plain weave, weighing not more than 100 g/m ² :			
100	- - - Printed by the traditional batik process	kg	10%	Nil
	- - - Other:			
910	- - - - Printed by other batik processes	kg	10%	Nil
990	- - - - Other	kg	10%	Nil
5208.52	- - Plain weave, weighing more than 100 g/m ² :			
100	- - - Printed by the traditional batik process	kg	10%	Nil
	- - - Other:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
910	- - - - Printed by other batik processes	kg	10%	Nil
990	- - - - Other	kg	10%	Nil
5208.59	- - Other fabrics:			
100	- - - Printed by the traditional batik process	kg	10%	Nil
	- - - Other:			
910	- - - - Printed by other batik processes	kg	10%	Nil
990	- - - - Other	kg	10%	Nil
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².			
5209.11	- Unbleached:			
	- - Plain weave:			
100	- - - Elastic fabrics and trimmings combined with rubber threads	kg	10%	Nil
900	- - - Other	kg	10%	Nil
5209.12	000 - - 3-thread or 4-thread twill, including cross twill	kg	10%	Nil
5209.19	000 - - Other fabrics	kg	10%	Nil
	- Bleached:			
5209.21	000 - - Plain weave	kg	10%	Nil
5209.22	000 - - 3-thread or 4-thread twill, including cross twill	kg	10%	Nil
5209.29	000 - - Other fabrics	kg	10%	Nil
	- Dyed:			
5209.31	000 - - Plain weave	kg	10%	Nil
5209.32	000 - - 3-thread or 4-thread twill, including cross twill	kg	10%	Nil
5209.39	000 - - Other fabrics	kg	10%	Nil
	- Of yarns of different colours:			
5209.41	000 - - Plain weave	kg	10%	Nil
5209.42	000 - - Denim	kg	10%	Nil
5209.43	000 - - Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	10%	Nil
5209.49	000 - - Other fabrics	kg	10%	Nil
	- Printed:			
5209.51	- - Plain weave:			
100	- - - Printed by the traditional batik process	kg	10%	Nil
	- - - Other:			
910	- - - - Printed by other batik processes	kg	10%	Nil
990	- - - - Other	kg	10%	Nil
5209.52	- - 3-thread or 4-thread twill, including cross twill:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- - - Printed by the traditional batik process	kg	10%	Nil
	- - - Other:			
910	- - - - Printed by other batik processes	kg	10%	Nil
990	- - - - Other	kg	10%	Nil
5209.59	- - Other fabrics:			
100	- - - Printed by the traditional batik process	kg	10%	Nil
	- - - Other:			
910	- - - - Printed by other batik processes	kg	10%	Nil
990	- - - - Other	kg	10%	Nil
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².			
	- Unbleached:			
5210.11 000	- - Plain weave	kg	10%	Nil
5210.19 000	- - Other fabrics	kg	10%	Nil
	- Bleached:			
5210.21 000	- - Plain weave	kg	10%	Nil
5210.29 000	- - Other fabrics	kg	10%	Nil
	- Dyed:			
5210.31 000	- - Plain weave	kg	10%	Nil
5210.32 000	- - 3-thread or 4-thread twill, including cross twill	kg	10%	Nil
5210.39 000	- - Other fabrics	kg	10%	Nil
	- Of yarns of different colours:			
5210.41 000	- - Plain weave	kg	10%	Nil
5210.49 000	- - Other fabrics	kg	10%	Nil
	- Printed:			
5210.51	- - Plain weave:			
200	- - - Printed by the traditional batik process	kg	10%	Nil
	- - - Other:			
920	- - - - Printed by other batik processes	kg	10%	Nil
930	- - - - Elastic fabrics and trimmings combined with rubber threads	kg	10%	Nil
990	- - - - Other	kg	10%	Nil
5210.59	- - Other fabrics:			
200	- - - Printed by the traditional batik process	kg	10%	Nil
	- - - Other:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
920	- - - - Printed by other batik processes	kg	10%	Nil
930	- - - - Elastic fabrics and trimmings combined with rubber threads	kg	10%	Nil
990	- - - - Other	kg	10%	Nil
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	- - Plain weave:			
100	- - - Elastic fabrics and trimmings combined with rubber threads	kg	10%	Nil
900	- - - Other	kg	10%	Nil
5211.12	000 - - 3-thread or 4-thread twill, including cross twill	kg	10%	Nil
5211.19	000 - - Other fabrics	kg	10%	Nil
5211.20	000 - Bleached	kg	10%	Nil
	- Dyed:			
5211.31	000 - - Plain weave	kg	10%	Nil
5211.32	000 - - 3-thread or 4-thread twill, including cross twill	kg	10%	Nil
5211.39	000 - - Other fabrics	kg	10%	Nil
	- Of yarns of different colours:			
5211.41	000 - - Plain weave	kg	10%	Nil
5211.42	000 - - Denim	kg	10%	Nil
5211.43	000 - - Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	10%	Nil
5211.49	000 - - Other fabrics	kg	10%	Nil
	- Printed:			
5211.51	- - Plain weave:			
200	- - - Printed by the traditional batik process	kg	10%	Nil
	- - - Other:			
930	- - - - Printed by other batik processes	kg	10%	Nil
940	- - - - Elastic fabrics and trimmings combined with rubber threads	kg	10%	Nil
990	- - - - Other	kg	10%	Nil
5211.52	- - 3-thread or 4-thread twill, including cross twill:			
200	- - - Printed by the traditional batik process	kg	10%	Nil
	- - - Other:			
920	- - - - Printed by other batik processes	kg	10%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
930	- - - - Elastic fabrics and trimmings combined with rubber threads	kg	10%	Nil
990	- - - - Other	kg	10%	Nil
5211.59	- - Other fabrics:			
200	- - - Printed by the traditional batik process	kg	10%	Nil
	- - - Other:			
930	- - - - Printed by other batik processes	kg	10%	Nil
940	- - - - Elastic fabrics and trimmings combined with rubber threads	kg	10%	Nil
990	- - - - Other	kg	10%	Nil
52.12	Other woven fabrics of cotton.			
	- Weighing not more than 200 g/m ² :			
5212.11 000	- - Unbleached	kg	10%	Nil
5212.12 000	- - Bleached	kg	10%	Nil
5212.13 000	- - Dyed	kg	10%	Nil
5212.14 000	- - Of yarns of different colours	kg	10%	Nil
5212.15	- - Printed:			
200	- - - Printed by the traditional batik process	kg	10%	Nil
	- - - Other:			
920	- - - - Printed by other batik processes	kg	10%	Nil
930	- - - - Elastic fabrics and trimmings combined with rubber threads	kg	10%	Nil
990	- - - - Other	kg	10%	Nil
	- Weighing more than 200 g/m ² :			
5212.21	- - Unbleached:			
100	- - - Elastic fabrics and trimmings combined with rubber threads	kg	10%	Nil
900	- - - Other	kg	10%	Nil
5212.22 000	- - Bleached	kg	10%	Nil
5212.23 000	- - Dyed	kg	10%	Nil
5212.24 000	- - Of yarns of different colours	kg	10%	Nil
5212.25	- - Printed:			
200	- - - Printed by the traditional batik process	kg	10%	Nil
	- - - Other:			
930	- - - - Printed by other batik processes	kg	10%	Nil
940	- - - - Elastic fabrics and trimmings combined with rubber threads	kg	10%	Nil
990	- - - - Other	kg	10%	Nil

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

National Note.

- For the purpose of headings 53.09, 53.10 and 53.11, the expression “printed by the traditional batik process” means fabrics printed with pictures, artistic expressions, pattern and motif symbolism, and local identity, where the printing is made by hand, using special hand tools, by applying dots and lines in hot wax to resist the dye acting upon the fabrics (the wax resist dyeing method).

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).			
5301.10 000	- Flax, raw or retted	kg	Nil	Nil
5301.21 000	- Flax, broken, scutched, hackled or otherwise processed but not spun:	kg	Nil	Nil
5301.29 000	- - Broken or scutched	kg	Nil	Nil
5301.30 000	- - Other	kg	Nil	Nil
5301.30 000	- Flax tow and waste	kg	Nil	Nil
53.02	True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).			
5302.10 000	- True hemp, raw or retted	kg	Nil	Nil
5302.90 000	- Other	kg	Nil	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).			
5303.10 000	- Jute and other textile bast fibres, raw or retted	kg	Nil	Nil
5303.90 000	- Other	kg	Nil	Nil
5305.00 000	Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
53.06	Flax yarn.			
5306.10	- Single:			
100	- - Put up for retail sale	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
5306.20	- Multiple (folded) or cabled:			
100	- - Put up for retail sale	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
53.07	Yarn of jute or of other textile bast fibres of heading 53.03.			
5307.10 000	- Single	kg	Nil	Nil
5307.20 000	- Multiple (folded) or cabled	kg	Nil	Nil
53.08	Yarn of other vegetables textile fibres; paper yarn.			
5308.10 000	- Coir yarn	kg	Nil	Nil
5308.20	- True hemp yarn:			
100	- - Put up for retail sale	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
5308.90	- Other:			
110	- - Ramie yarn:			
110	- - - Put up for retail sale	kg	Nil	Nil
190	- - - Other	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
53.09	Woven fabrics of flax.			
5309.11	- Containing 85% or more by weight of flax:			
100	- - Unbleached or bleached:			
100	- - - Printed by the traditional batik process	kg	Nil	Nil
910	- - - Other:			
910	- - - - Printed by other batik processes	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
5309.19	- - Other:			
100	- - - Printed by the traditional batik process	kg	Nil	Nil
910	- - - Other:			
910	- - - - Printed by other batik processes	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
	- Containing less than 85% by weight of flax:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
5309.21	- - Unbleached or bleached:			
100	- - - Printed by the traditional batik process	kg	Nil	Nil
	- - - Other:			
910	- - - - Printed by other batik processes	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
5309.29	- - Other:			
100	- - - Printed by the traditional batik process	kg	Nil	Nil
	- - - Other:			
910	- - - - Printed by other batik processes	kg	Nil	Nil
990	- - - - Other	kg	Nil	Nil
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03.			
5310.10	000 - Unbleached	kg	Nil	Nil
5310.90	- Other:			
100	- - Printed by the traditional batik process	kg	Nil	Nil
	- - Other:			
910	- - - Printed by other batik processes	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.			
100	- Printed by the traditional batik process	kg	Nil	Nil
	- Other:			
910	- - Printed by other batik processes	kg	Nil	Nil
990	- - Other	kg	Nil	Nil

Chapter 54

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

Chapter Notes.

- 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".

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

National Note.

- For the purpose of headings 54.07 and 54.08, the expression "printed by the traditional batik process" means fabrics printed with pictures, artistic expressions, pattern and motif symbolism, and local identity, where the printing is made by hand, using special hand tools, by applying dots and lines in hot wax to resist the dye acting upon the fabrics (the wax resist dyeing method).

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.			
5401.10	- Of synthetic filaments:			
100	- - Put up for retail sale	kg	20%	Nil
900	- - Other	kg	Nil	Nil
5401.20	- Of artificial filaments:			
100	- - Put up for retail sale	kg	10%	Nil
900	- - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.			
	- High tenacity yarn of nylon or other polyamides:			
5402.11 000	- - Of aramids	kg	Nil	Nil
5402.19 000	- - Other	kg	Nil	Nil
5402.20 000	- High tenacity yarn of polyesters	kg	Nil	Nil
	- Textured yarn:			
5402.31 000	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg	10%	Nil
5402.32 000	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg	10%	Nil
5402.33 000	- - Of polyesters	kg	10%	Nil
5402.34 000	- - Of polypropylene	kg	10%	Nil
5402.39 000	- - Other	kg	10%	Nil
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:			
5402.44	- - Elastomeric:			
100	- - - Of polypropylene	kg	15%	Nil
900	- - - Other	kg	Nil	Nil
5402.45 000	- - Other, of nylon or other polyamides	kg	Nil	Nil
5402.46 000	- - Other, of polyesters, partially oriented	kg	Nil	Nil
5402.47 000	- - Other, of polyesters	kg	Nil	Nil
5402.48 000	- - Other, of polypropylene	kg	15%	Nil
5402.49 000	- - Other	kg	Nil	Nil
	- Other yarn, single, with a twist exceeding 50 turns per metre:			
5402.51 000	- - Of nylon or other polyamides	kg	Nil	Nil
5402.52 000	- - Of polyesters	kg	Nil	Nil
5402.59	- - Other:			
100	- - - Of polypropylene	kg	15%	Nil
900	- - - Other	kg	Nil	Nil
	- Other yarn, multiple (folded) or cabled:			
5402.61 000	- - Of nylon or other polyamides	kg	Nil	Nil
5402.62 000	- - Of polyesters	kg	Nil	Nil
5402.69	- - Other:			
100	- - - Of polypropylene	kg	15%	Nil
900	- - - Other	kg	Nil	Nil
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
5403.10 000	- High tenacity yarn of viscose rayon	kg	Nil	Nil
5403.31 000	- Other yarn, single:			
	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	kg	Nil	Nil
5403.32 000	- - Of viscose rayon, with a twist exceeding 120 turns per metre	kg	Nil	Nil
5403.33 000	- - Of cellulose acetate	kg	Nil	Nil
5403.39 000	- - Other	kg	Nil	Nil
	- Other yarn, multiple (folded) or cabled:			
5403.41 000	- - Of viscose rayon	kg	Nil	Nil
5403.42 000	- - Of cellulose acetate	kg	Nil	Nil
5403.49 000	- - Other	kg	Nil	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:			
5404.11 000	- - Elastomeric	kg	10%	Nil
5404.12 000	- - Other, of polypropylene	kg	10%	Nil
5404.19 000	- - Other	kg	10%	Nil
5404.90 000	- Other	kg	10%	Nil
5405.00 000	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	10%	Nil
5406.00 000	Man-made filament yarn (other than sewing thread), put up for retail sale.	kg	10%	Nil
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:			
100	- - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil
900	- - Other	kg	10%	Nil
5407.20	- Woven fabrics obtained from strip or the like:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- - Tyre cord fabrics	kg	10%	Nil
	- - Other:			
910	- - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil
990	- - - Other	kg	10%	Nil
5407.30 000	- Fabrics specified in Note 9 to Section XI	kg	10%	Nil
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:			
5407.41	- - Unbleached or bleached:			
100	- - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil
900	- - - Other	kg	10%	Nil
5407.42	- - Dyed:			
100	- - - Elastic fabrics and trimming consisting of synthetic materials combined with rubber threads	kg	10%	Nil
900	- - - Other	kg	10%	Nil
5407.43	- - Of yarns of different colours:			
100	- - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil
900	- - - Other	kg	10%	Nil
5407.44	- - Printed:			
200	- - - Printed by the traditional batik process	kg	10%	Nil
	- - - Other:			
920	- - - - Printed by other batik processes	kg	10%	Nil
930	- - - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil
990	- - - - Other	kg	10%	Nil
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:			
5407.51 000	- - Unbleached or bleached	kg	10%	Nil
5407.52 000	- - Dyed	kg	10%	Nil
5407.53 000	- - Of yarns of different colours	kg	10%	Nil
5407.54	- - Printed:			
200	- - - Printed by the traditional batik process	kg	10%	Nil
	- - - Other:			
920	- - - - Printed by other batik processes	kg	10%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
930	- - - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil
990	- - - - Other	kg	10%	Nil
5407.61	- Other woven fabrics, containing 85% or more by weight of polyester filaments:			
	- - Containing 85 % or more by weight of non-textured polyester filaments:			
200	- - - Printed by the traditional batik process	kg	10%	Nil
	- - - Other:			
920	- - - - Printed by other batik processes	kg	10%	Nil
930	- - - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil
990	- - - - Other	kg	10%	Nil
5407.69	000 - - Other	kg	10%	Nil
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments:			
5407.71	000 - - Unbleached or bleached	kg	10%	Nil
5407.72	000 - - Dyed	kg	10%	Nil
5407.73	000 - - Of yarn of different colours	kg	10%	Nil
5407.74	- - Printed:			
	200 - - - Printed by the traditional batik process	kg	10%	Nil
	- - - Other:			
920	- - - - Printed by other batik processes	kg	10%	Nil
930	- - - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil
990	- - - - Other	kg	10%	Nil
	- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton:			
5407.81	- - Unbleached or bleached:			
	100 - - - Elastic fabrics and trimmings consisting of synthetic materials mixed mainly or solely with cotton combined with rubber threads	kg	10%	Nil
900	- - - Other	kg	10%	Nil
5407.82	- - Dyed:			
	100 - - - Elastic fabrics and trimmings consisting of synthetic materials mixed mainly or solely with cotton combined with rubber threads	kg	10%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
900	- - - Other	kg	10%	Nil
5407.83	- - Of yarns of different colours:			
100	- - - Elastic fabrics and trimmings consisting of synthetic materials mixed mainly or solely with cotton combined with rubber threads	kg	10%	Nil
900	- - - Other	kg	10%	Nil
5407.84	- - Printed:			
200	- - - Printed by the traditional batik process	kg	10%	Nil
	- - - Other:			
920	- - - - Printed by other batik processes	kg	10%	Nil
930	- - - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil
990	- - - - Other	kg	10%	Nil
	- Other woven fabrics:			
5407.91	- - Unbleached or bleached:			
100	- - - Elastic fabrics and trimmings consisting of synthetic materials mixed mainly or solely with cotton combined with rubber threads	kg	10%	Nil
900	- - - Other	kg	10%	Nil
5407.92	- - Dyed:			
100	- - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil
900	- - - Other	kg	10%	Nil
5407.93	- - Of yarns of different colours:			
100	- - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil
900	- - - Other	kg	10%	Nil
5407.94	- - Printed:			
200	- - - Printed by the traditional batik process	kg	10%	Nil
	- - - Other:			
920	- - - - Printed by other batik processes	kg	10%	Nil
930	- - - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil
990	- - - - Other	kg	10%	Nil
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
5408.10	- Woven fabrics obtained from high tenacity yarn of viscose rayon:			
100	- - Elastic fabrics and trimmings consisting of artificial materials combined with rubber threads	kg	10%	Nil
900	- - Other	kg	10%	Nil
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:			
5408.21	- - Unbleached or bleached:			
100	- - - Elastic fabrics and trimmings consisting of artificial materials combined with rubber threads	kg	10%	Nil
900	- - - Other	kg	10%	Nil
5408.22	- - Dyed:			
100	- - - Elastic fabrics and trimmings consisting of artificial materials combined with rubber threads	kg	10%	Nil
900	- - - Other	kg	10%	Nil
5408.23	- - Of yarns of different colours:			
100	- - - Elastic fabrics and trimmings consisting of artificial materials combined with rubber threads	kg	10%	Nil
900	- - - Other	kg	10%	Nil
5408.24	- - Printed:			
200	- - - Printed by the traditional batik process	kg	10%	Nil
	- - - Other:			
920	- - - - Printed by other batik processes	kg	10%	Nil
930	- - - - Elastic fabrics and trimmings consisting of synthetic materials combined with rubber threads	kg	10%	Nil
990	- - - - Other	kg	10%	Nil
	- Other woven fabrics:			
5408.31	- - Unbleached or bleached:			
100	- - - Elastic fabrics and trimmings consisting of artificial materials combined with rubber threads	kg	10%	Nil
900	- - - Other	kg	10%	Nil
5408.32	- - Dyed:			
100	- - - Elastic fabrics and trimmings consisting of artificial materials combined with rubber threads	kg	10%	Nil
900	- - - Other	kg	10%	Nil
5408.33	- - Of yarns of different colours:			
100	- - - Elastic fabrics and trimmings consisting of artificial materials	kg	10%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	combined with rubber threads			
900	- - - Other	kg	10%	Nil
5408.34 000	- - Printed	kg	10%	Nil

Chapter 55
Man-made staple fibres

Chapter Notes.

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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
55.01	Synthetic filament tow.			
5501.10 000	- Of nylon or other polyamides	kg	Nil	Nil
5501.20 000	- Of polyesters	kg	Nil	Nil
5501.30 000	- Acrylic or modacrylic	kg	Nil	Nil
5501.40 000	- Of polypropylene	kg	Nil	Nil
5501.90 000	- Other	kg	Nil	Nil
5502.00 000	Artificial filament tow.	kg	Nil	Nil
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.			
	- Of nylon or other polyamides:			
5503.11 000	- - Of aramids	kg	Nil	Nil
5503.19 000	- - Other	kg	Nil	Nil
5503.20 000	- Of polyesters	kg	Nil	Nil
5503.30 000	- Acrylic or modacrylic	kg	Nil	Nil
5503.40 000	- Of polypropylene	kg	Nil	Nil
5503.90 000	- Other	kg	Nil	Nil
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.			
5504.10 000	- Of viscose rayon	kg	Nil	Nil
5504.90 000	- Other	kg	Nil	Nil
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.			
5505.10 000	- Of synthetic fibres	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
5505.20 000	- Of artificial fibres	kg	Nil	Nil
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.			
5506.10 000	- Of nylon or other polyamides	kg	Nil	Nil
5506.20 000	- Of polyesters	kg	Nil	Nil
5506.30 000	- Acrylic or modacrylic	kg	Nil	Nil
5506.90 000	- Other	kg	Nil	Nil
5507.00 000	Artificial staple fibres, carded, combed or otherwise processed for spinning.	kg	Nil	Nil
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.			
5508.10	- Of synthetic staple fibres:			
100	- - Put up for retail sale	kg	20%	Nil
900	- - Other	kg	20%	Nil
5508.20	- Of artificial staple fibres:			
100	- - Put up for retail sale	kg	20%	Nil
900	- - Other	kg	30%	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:			
5509.11 000	- - Single yarn	kg	10%	Nil
5509.12 000	- - Multiple (folded) or cabled yarn	kg	10%	Nil
	- Containing 85% or more by weight of polyester staple fibres:			
5509.21 000	- - Single yarn	kg	10%	Nil
5509.22 000	- - Multiple (folded) or cabled yarn	kg	10%	Nil
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:			
5509.31 000	- - Single yarn	kg	Nil	Nil
5509.32 000	- - Multiple (folded) or cabled yarn	kg	Nil	Nil
	- Other yarn, containing 85% or more by weight of synthetic staple fibres:			
5509.41 000	- - Single yarn	kg	10%	Nil
5509.42 000	- - Multiple (folded) or cabled yarn	kg	10%	Nil
	- Other yarn, of polyester staple fibres:			
5509.51 000	- - Mixed mainly or solely with artificial staple fibres	kg	10%	Nil
5509.52 000	- - Mixed mainly of solely with wool or fine animal hair	kg	10%	Nil
5509.53 000	- - Mixed mainly or solely with cotton	kg	10%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
5509.59 000	- - Other	kg	10%	Nil
	- Other yarn, of acrylic or modacrylic staple fibres:			
5509.61 000	- - Mixed mainly or solely with wool or fine animal hair	kg	10%	Nil
5509.62 000	- - Mixed mainly or solely with cotton	kg	10%	Nil
5509.69 000	- - Other	kg	10%	Nil
	- Other yarn:			
5509.91 000	- - Mixed mainly or solely with wool or fine animal hair	kg	10%	Nil
5509.92 000	- - Mixed mainly or solely with cotton	kg	10%	Nil
5509.99 000	- - Other	kg	10%	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:			
5510.11 000	- - Single yarn	kg	10%	Nil
5510.12 000	- - Multiple (folded) or cabled yarn	kg	10%	Nil
5510.20 000	- Other yarn, mixed mainly or solely with wool or fine animal hair	kg	10%	Nil
5510.30 000	- Other yarn, mixed mainly or solely with cotton	kg	10%	Nil
5510.90 000	- Other yarn	kg	10%	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:			
100	- - Knitting yarn, crochet thread and embroidery thread	kg	10%	Nil
900	- - Other	kg	20%	Nil
5511.20	- Of synthetic staple fibres, containing less than 85% by weight of such fibres:			
100	- - Knitting yarn, crochet thread and embroidery thread	kg	10%	Nil
900	- - Other	kg	20%	Nil
5511.30 000	- Of artificial staple fibres	kg	10%	Nil
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.			
	- Containing 85% or more by weight of polyester staple fibres:			
5512.11 000	- - Unbleached or bleached	kg	10%	Nil
5512.19 000	- - Other	kg	10%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
5512.21 000	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:	kg	10%	Nil
5512.29 000	- - Unbleached or bleached	kg	10%	Nil
	- - Other:			
5512.91 000	- - Unbleached or bleached	kg	10%	Nil
5512.99 000	- - Other	kg	10%	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:			
5513.11 000	- - Of polyester staple fibres, plain weave	kg	10%	Nil
5513.12 000	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	10%	Nil
5513.13 000	- - Other woven fabrics of polyester staple fibres	kg	10%	Nil
5513.19 000	- - Other woven fabrics	kg	10%	Nil
	- Dyed:			
5513.21 000	- - Of polyester staple fibres, plain weave	kg	10%	Nil
5513.23 000	- - Other woven fabrics of polyester staple fibres	kg	10%	Nil
5513.29 000	- - Other woven fabrics	kg	10%	Nil
	- Of yarns of different colours:			
5513.31 000	- - Of polyester staple fibres, plain weave	kg	10%	Nil
5513.39 000	- - Other woven fabrics	kg	10%	Nil
	- Printed:			
5513.41 000	- - Of polyester staple fibres, plain weave	kg	10%	Nil
5513.49 000	- - Other woven fabrics	kg	10%	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:			
5514.11 000	- - Of polyester staple fibres, plain weave	kg	10%	Nil
5514.12 000	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	10%	Nil
5514.19 000	- - Other woven fabrics	kg	10%	Nil
	- Dyed:			
5514.21 000	- - Of polyester staple fibres, plain weave	kg	10%	Nil
5514.22 000	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	10%	Nil
5514.23 000	- - Other woven fabrics of polyester staple fibres	kg	10%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
5514.29 000	- - Other woven fabrics	kg	10%	Nil
5514.30 000	- Of yarns of different colours	kg	10%	Nil
	- Printed:			
5514.41 000	- - Of polyester staple fibres, plain weave	kg	10%	Nil
5514.42 000	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	10%	Nil
5514.43 000	- - Other woven fabrics of polyester staple fibres	kg	10%	Nil
5514.49 000	- - Other woven fabrics	kg	10%	Nil
55.15	Other woven fabrics of synthetic staple fibres.			
	- Of polyester staple fibres:			
5515.11 000	- - Mixed mainly or solely with viscose rayon staple fibres	kg	10%	Nil
5515.12 000	- - Mixed mainly or solely with man-made filaments	kg	10%	Nil
5515.13 000	- - Mixed mainly or solely with wool or fine animal hair	kg	10%	Nil
5515.19 000	- - Other	kg	10%	Nil
	- Of acrylic or modacrylic staple fibres:			
5515.21 000	- - Mixed mainly or solely with man-made filaments	kg	10%	Nil
5515.22 000	- - Mixed mainly or solely with wool or fine animal hair	kg	10%	Nil
5515.29 000	- - Other	kg	10%	Nil
	- Other woven fabrics:			
5515.91 000	- - Mixed mainly or solely with man-made filaments	kg	10%	Nil
5515.99 000	- - Other	kg	10%	Nil
55.16	Woven fabrics of artificial staple fibres.			
	- Containing 85% or more by weight of artificial staple fibres:			
5516.11 000	- - Unbleached or bleached	kg	10%	Nil
5516.12 000	- - Dyed	kg	10%	Nil
5516.13 000	- - Of yarns of different colours	kg	10%	Nil
5516.14 000	- - Printed	kg	10%	Nil
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:			
5516.21 000	- - Unbleached or bleached	kg	10%	Nil
5516.22 000	- - Dyed	kg	10%	Nil
5516.23 000	- - Of yarns of different colours	kg	10%	Nil
5516.24 000	- - Printed	kg	10%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:			
5516.31 000	- - Unbleached or bleached	kg	10%	Nil
5516.32 000	- - Dyed	kg	10%	Nil
5516.33 000	- - Of yarns of different colours	kg	10%	Nil
5516.34 000	- - Printed	kg	10%	Nil
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:			
5516.41 000	- - Unbleached or bleached	kg	10%	Nil
5516.42 000	- - Dyed	kg	10%	Nil
5516.43 000	- - Of yarns of different colours	kg	10%	Nil
5516.44 000	- - Printed	kg	10%	Nil
	- Other:			
5516.91 000	- - Unbleached or bleached	kg	10%	Nil
5516.92 000	- - Dyed	kg	10%	Nil
5516.93 000	- - Of yarns of different colours	kg	10%	Nil
5516.94 000	- - Printed	kg	10%	Nil

Chapter 56
Wadding, felt and nonwovens; special yarns;
twine, cordage, ropes and cables and articles thereof

Chapter Notes.

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

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.			
	- Wadding; other articles of wadding:			
5601.21 000	- - Of cotton	kg	20%	Nil
5601.22 000	- - Of man-made fibres	kg	20%	Nil
5601.29 000	- - Other	kg	20%	Nil
5601.30 000	- Textile flock and dust and mill neps	kg	20%	Nil
56.02	Felt, whether or not impregnated, coated, covered or laminated.			
5602.10 000	- Needleloom felt and stitch-bonded fibre fabrics	kg	20%	Nil
	- Other felt, not impregnated, coated, covered or laminated:			
5602.21 000	- - Of wool or fine animal hair	kg	Nil	Nil
5602.29 000	- - Of other textile materials	kg	20%	Nil
5602.90 000	- Other	kg	20%	Nil
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.			
	- Of man-made filaments:			
5603.11 000	- - Weighing not more than 25 g/m ²	kg	20%	Nil
5603.12 000	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	kg	20%	Nil
5603.13 000	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	kg	20%	Nil
5603.14 000	- - Weighing more than 150 g/m ²	kg	20%	Nil
	- Other:			
5603.91 000	- - Weighing not more than 25 g/m ²	kg	20%	Nil
5603.92 000	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	kg	20%	Nil
5603.93 000	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	kg	20%	Nil
5603.94 000	- - Weighing more than 150 g/m ²	kg	20%	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.			
5604.10 000	- Rubber thread and cord, textile covered	kg	15%	Nil
5604.90	- Other:			
	- - Imitation catgut:			
110	- - - Of silk yarn	kg	5%	Nil
120	- - - Of man-made fibre materials	kg	20%	Nil
200	- - Rubber impregnated textile thread yarn	kg	15%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
300	- - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon	kg	Nil	Nil
900	- - Other	kg	20%	Nil
5605.00 000	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	Nil
5606.00 000	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	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:			
5607.21 000	- - Binder or baler twine	kg	Nil	Nil
5607.29 000	- - Other	kg	Nil	Nil
	- Of polyethylene or polypropylene:			
5607.41 000	- - Binder or baler twine	kg	5%	Nil
5607.49 000	- - Other	kg	5%	Nil
5607.50 000	- Of other synthetic fibres	kg	5%	Nil
5607.90	- Other:			
100	- - Of artificial fibres	kg	5%	Nil
200	- - Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres	kg	Nil	Nil
300	- - Of jute or other textile bast fibres of heading 53.03	kg	Nil	Nil
900	- - Other	kg	2%	Nil
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.			
	- Of man-made textile materials:			
5608.11	- - Made up fishing nets:			
100	- - - Knitted or crocheted	kg	5%	Nil
900	- - - Other	kg	5%	Nil
5608.19 000	- - Other	kg	5%	Nil
5608.90	- Other:			
	- - Made up fishing nets:			
110	- - - Knitted or crocheted	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
190	- - - Other	kg	5%	Nil
900	- - Other	kg	5%	Nil
5609.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.			
100	- Load sling	kg	5%	Nil
900	- Other	kg	5%	Nil

Chapter 57

Carpets and other textile floor coverings

Chapter Notes.

- 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.
- This Chapter does not cover floor covering underlays.

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.			
5701.10	- Of wool or fine animal hair:			
100	- - Prayer rugs	m ²	Nil	Nil
900	- - Other	m ²	20%	Nil
5701.90	- Of other textile materials:			
100	- - Prayer rugs	m ²	Nil	Nil
	- - Other:			
910	- - - Of jute fibres	m ²	Nil	Nil
990	- - - Other	m ²	20%	Nil
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	000 - "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	m ²	20%	Nil
5702.20	000 - Floor coverings of coconut fibres (coir)	m ²	Nil	Nil
	- Other, of pile construction, not made up:			
5702.31	000 - - Of wool or fine animal hair	m ²	20%	Nil
5702.32	000 - - Of man-made textile materials	m ²	20%	Nil
5702.39	- - Of other textile materials:			
100	- - - Of jute fibres	m ²	Nil	Nil
900	- - - Other	m ²	20%	Nil
	- Other, of pile construction, made up:			
5702.41	- - Of wool or fine animal hair:			
100	- - - Prayer rugs	m ²	Nil	Nil
900	- - - Other	m ²	20%	Nil
5702.42	- - Of man-made textile materials:			
100	- - - Prayer rugs	m ²	Nil	Nil
900	- - - Other	m ²	20%	Nil
5702.49	- - Of other textile materials:			
100	- - - Prayer rugs	m ²	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	- - - Other:			
910	- - - - Of jute fibres	m ²	Nil	Nil
990	- - - - Other	m ²	20%	Nil
5702.50	- Other, not of pile construction, not made up:			
100	- - Of jute fibres	m ²	Nil	Nil
900	- - Other	m ²	20%	Nil
	- Other, not of pile construction, made up:			
5702.91	- - Of wool or fine animal hair:			
100	- - - Prayer rugs	m ²	Nil	Nil
900	- - - Other	m ²	20%	Nil
5702.92	- - Of man-made textile materials:			
100	- - - Prayer rugs	m ²	Nil	Nil
900	- - - Other	m ²	20%	Nil
5702.99	- - Of other textile materials:			
100	- - - Prayer rugs	m ²	Nil	Nil
	- - - Other:			
910	- - - - Of jute fibres	m ²	Nil	Nil
990	- - - - Other	m ²	20%	Nil
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.			
5703.10	- Of wool or fine animal hair:			
100	- - Prayer rugs	m ²	Nil	Nil
900	- - Other	m ²	20%	Nil
5703.20	- Of nylon or other polyamides:			
100	- - Prayer rugs	m ²	Nil	Nil
900	- - Other	m ²	20%	Nil
5703.30	- Of other man-made textile materials:			
100	- - Prayer rugs	m ²	Nil	Nil
900	- - Other	m ²	20%	Nil
5703.90	- Of other textile materials:			
100	- - Prayer rugs	m ²	Nil	Nil
	- - Other:			
910	- - - Of jute fibres	m ²	Nil	Nil
990	- - - Other	m ²	20%	Nil
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.			
5704.10	000 - Tiles, having a maximum surface area of 0.3 m ²	m ²	20%	Nil
5704.90	000 - Other	m ²	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
5705.00	Other carpets and other textile floor coverings, whether or not made up.			
100	- Prayer rugs	m ²	Nil	Nil
	- Other:			
910	- - Of jute fibres	m ²	Nil	Nil
990	- - Other	m ²	20%	Nil

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

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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:			
100	- - Impregnated, coated, covered or laminated	kg	Nil	Nil
900	- - Other	kg	7%	Nil
	- Of cotton:			
5801.21	- - Uncut weft pile fabrics:			
100	- - - Impregnated, coated, covered or laminated	kg	20%	Nil
900	- - - Other	kg	7%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
5801.22	- - Cut corduroy:			
100	- - - Impregnated, coated, covered or laminated	kg	20%	Nil
900	- - - Other	kg	7%	Nil
5801.23	- - Other weft pile fabrics:			
100	- - - Impregnated, coated, covered or laminated	kg	20%	Nil
900	- - - Other	kg	7%	Nil
5801.26	- - Chenille fabrics:			
100	- - - Impregnated, coated, covered or laminated	kg	20%	Nil
900	- - - Other	kg	7%	Nil
5801.27	- - Warp pile fabrics:			
100	- - - Impregnated, coated, covered or laminated	kg	20%	Nil
900	- - - Other	kg	7%	Nil
	- Of man-made fibres:			
5801.31	- - Uncut weft pile fabrics:			
100	- - - Impregnated, coated, covered or laminated	kg	20%	Nil
900	- - - Other	kg	7%	Nil
5801.32	- - Cut corduroy:			
100	- - - Impregnated, coated, covered or laminated	kg	20%	Nil
900	- - - Other	kg	7%	Nil
5801.33	- - Other weft pile fabrics:			
100	- - - Impregnated, coated, covered or laminated	kg	20%	Nil
900	- - - Other	kg	7%	Nil
5801.36	- - Chenille fabrics:			
100	- - - Impregnated, coated, covered or laminated	kg	20%	Nil
900	- - - Other	kg	7%	Nil
5801.37	- - Warp pile fabrics:			
100	- - Impregnated, coated, covered or laminated	kg	20%	Nil
900	- - - Other	kg	7%	Nil
5801.90	- Of other textile materials:			
100	- - Impregnated, coated, covered or laminated	kg	20%	Nil
900	- - Other	kg	Nil	Nil
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.			
	- Terry towelling and similar woven terry fabrics, of cotton:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
5802.11	- - Unbleached:			
100	- - - Impregnated, coated, covered or laminated	kg	20%	Nil
900	- - - Other	kg	20%	Nil
5802.19	- - Other:			
100	- - - Impregnated, coated, covered or laminated	kg	20%	Nil
900	- - - Other	kg	20%	Nil
5802.20	- Terry towelling and similar woven terry fabrics, of other textile materials:			
100	- - Impregnated, coated, covered or laminated	kg	20%	Nil
	- - Other:			
910	- - - Of wool or fine animal hair	kg	Nil	Nil
990	- - - Other	kg	20%	Nil
5802.30	- Tufted textile fabrics:			
100	- - Impregnated, coated, covered or laminated	kg	20%	Nil
	- - Other:			
	- - - Woven:			
210	- - - - Of cotton	kg	7%	Nil
230	- - - - Of man-made fibres	kg	7%	Nil
290	- - - - Other	kg	Nil	Nil
900	- - - Other	kg	20%	Nil
5803.00	Gauze, other than narrow fabrics of heading 58.06.			
100	- Cotton	kg	10%	Nil
200	- Of man-made fibres	kg	20%	Nil
	- Of other textile materials:			
920	- - Of wool or fine animal hair	kg	Nil	Nil
990	- - Other	kg	10%	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 heading 60.02 to 60.06.			
5804.10	- Tulles and other net fabrics:			
100	- - Impregnated, coated, covered or laminated	kg	20%	Nil
900	- - Other	kg	Nil	Nil
	- Mechanically made lace:			
5804.21	- - Of man-made fibres:			
100	- - - Impregnated, coated, covered or	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
900	- - - laminated	kg	Nil	Nil
5804.29	- - - Other	kg	Nil	Nil
100	- - - Of other textile materials:			
	- - - Impregnated, coated, covered or laminated	kg	20%	Nil
900	- - - Other	kg	Nil	Nil
5804.30	000 - Hand-made lace	kg	Nil	Nil
5805.00	000 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.	kg	Nil	Nil
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).			
5806.10	000 - Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	kg	20%	Nil
5806.20	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread:			
100	- - Sports tapes of a kind used to wrap sports equipment grips	kg	Nil	Nil
900	- - Other	kg	20%	Nil
	- Other woven fabrics:			
5806.31	- - Of cotton:			
100	- - - Curtain tapes	kg	20%	Nil
900	- - - Other	kg	20%	Nil
5806.32	- - Of man-made fibres:			
100	- - - Curtain tapes	kg	20%	Nil
900	- - - Other	kg	20%	Nil
5806.39	- - Of other textile materials:			
100	- - - Curtain tapes	kg	20%	Nil
900	- - - Other	kg	20%	Nil
5806.40	000 - Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg	20%	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	000 - Woven	kg	20%	Nil
5807.90	000 - Other	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.			
5808.10 000	- Braids in the piece	kg	20%	Nil
5808.90 000	- Other	kg	20%	Nil
5809.00 000	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	Nil
58.10	Embroidery in the piece, in strips or in motifs.			
5810.10 000	- Embroidery without visible ground	kg	20%	Nil
	- Other embroidery:			
5810.91 000	- - Of cotton	kg	20%	Nil
5810.92 000	- - Of man-made fibres	kg	20%	Nil
5810.99 000	- - Of other textile materials	kg	20%	Nil
5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.			
100	- Impregnated, coated, covered or laminated	kg	20%	Nil
200	- Sponge padding	kg	20%	Nil
300	- Of wool or fine or coarse animal hair	kg	Nil	Nil
	- Other:			
910	- - Woven	kg	20%	Nil
990	- - Other	kg	20%	Nil

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

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
5901.10 000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	kg	Nil	Nil
5901.90 000	- Other	kg	Nil	Nil
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.			
5902.10 000	- Of nylon or other polyamides	kg	Nil	Nil
5902.20 000	- Of polyesters	kg	Nil	Nil
5902.90 000	- Other	kg	Nil	Nil
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.			
5903.10 000	- With poly(vinyl chloride)	kg	20%	Nil
5903.20 000	- With polyurethane	kg	20%	Nil
5903.90 000	- Other	kg	20%	Nil
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.			
5904.10 000	- Linoleum	m ²	20%	Nil
5904.90 000	- Other	m ²	20%	Nil
5905.00	Textile wall coverings.			
100	- Impregnated, coated, covered or laminated	m ²	20%	Nil
200	- Of wool or fine or coarse animal hair	m ²	Nil	Nil
	- Other:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
910	- - Woven	m ²	20%	Nil
990	- - Other	m ²	20%	Nil
59.06	Rubberised textile fabrics, other than those of heading 59.02.			
5906.10 000	- Adhesive tape of a width not exceeding 20 cm - Other:	kg	Nil	Nil
5906.91 000	- - Knitted or crocheted	kg	Nil	Nil
5906.99 000	- - Other	kg	Nil	Nil
5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.			
100	- Fabrics impregnated, coated or covered with oil or oil-based preparations	kg	Nil	Nil
900	- Other	kg	Nil	Nil
5908.00 000	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.	kg	Nil	Nil
5909.00 000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	kg	Nil	Nil
5910.00 000	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.	kg	Nil	Nil
59.11	Textile products, and articles, for technical uses, specified in Note 7 to this Chapter.			
5911.10 000	- 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	Nil
5911.20 000	- Bolting cloth, whether or not made up - Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
5911.31 000	- making or similar machines (for example, for pulp or asbestos-cement): - Weighing less than 650 g/m ²	kg	Nil	Nil
5911.32 000	- Weighing 650 g/m ² or more	kg	Nil	Nil
5911.40 000	- Straining cloth of a kind used in oil presses or the like, including that of human hair	kg	Nil	Nil
5911.90 000	- Other	kg	Nil	Nil

Chapter 60
Knitted or crocheted fabrics

Chapter 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.

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
60.01	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.			
6001.10 000	- "Long pile" fabrics	kg	15%	Nil
	- Looped pile fabrics:			
6001.21 000	- - Of cotton	kg	15%	Nil
6001.22 000	- - Of man-made fibres	kg	15%	Nil
6001.29 000	- - Of other textile materials	kg	15%	Nil
	- Other:			
6001.91 000	- - Of cotton	kg	15%	Nil
6001.92 000	- - Of man-made fibres	kg	15%	Nil
6001.99 000	- - Of other textile materials	kg	15%	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.			
6002.40 000	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg	15%	Nil
6002.90 000	- Other	kg	15%	Nil
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.			
6003.10 000	- Of wool or fine animal hair	kg	15%	Nil
6003.20 000	- Of cotton	kg	15%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6003.30 000	- Of synthetic fibres	kg	15%	Nil
6003.40 000	- Of artificial fibres	kg	15%	Nil
6003.90 000	- Other	kg	15%	Nil
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.			
6004.10 000	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	kg	15%	Nil
6004.90 000	- Other	kg	15%	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:			
6005.21 000	- - Unbleached or bleached	kg	15%	Nil
6005.22 000	- - Dyed	kg	15%	Nil
6005.23 000	- - Of yarns of different colours	kg	15%	Nil
6005.24 000	- - Printed	kg	15%	Nil
	- Of synthetic fibres:			
6005.31 000	- - Unbleached or bleached	kg	15%	Nil
6005.32 000	- - Dyed	kg	15%	Nil
6005.33 000	- - Of yarns of different colours	kg	15%	Nil
6005.34 000	- - Printed	kg	15%	Nil
	- Of artificial fibres:			
6005.41 000	- - Unbleached or bleached	kg	15%	Nil
6005.42 000	- - Dyed	kg	15%	Nil
6005.43 000	- - Of yarns of different colours	kg	15%	Nil
6005.44 000	- - Printed	kg	15%	Nil
6005.90 000	- Other	kg	15%	Nil
60.06	Other knitted or crocheted fabrics.			
6006.10 000	- Of wool or fine animal hair	kg	15%	Nil
	- Of cotton:			
6006.21 000	- - Unbleached or bleached	kg	15%	Nil
6006.22 000	- - Dyed	kg	15%	Nil
6006.23 000	- - Of yarns of different colours	kg	15%	Nil
6006.24 000	- - Printed	kg	15%	Nil
	- Of synthetic fibres:			
6006.31 000	- - Unbleached or bleached	kg	15%	Nil
6006.32 000	- - Dyed	kg	15%	Nil
6006.33 000	- - Of yarns of different colours	kg	15%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6006.34 000	- - Printed	kg	15%	Nil
	- Of artificial fibres:			
6006.41 000	- - Unbleached or bleached	kg	15%	Nil
6006.42 000	- - Dyed	kg	15%	Nil
6006.43 000	- - Of yarns of different colours	kg	15%	Nil
6006.44 000	- - Printed	kg	15%	Nil
6006.90 000	- Other	kg	15%	Nil

Chapter 61
**Articles of apparel and clothing accessories,
knitted or crocheted**

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
6101.20 000	- Of cotton	u	Nil	Nil
6101.30 000	- Of man-made fibres	u	Nil	Nil
6101.90 000	- Of other textile materials	u	Nil	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.			
6102.10 000	- Of wool or fine animal hair	u	Nil	Nil
6102.20 000	- Of cotton	u	Nil	Nil
6102.30 000	- Of man-made fibres	u	Nil	Nil
6102.90 000	- Of other textile materials	u	Nil	Nil
61.03	Men's and boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
6103.10 000	- Suits	u	Nil	Nil
	- Ensembles:			
6103.22 000	- - Of cotton	u	Nil	Nil
6103.23 000	- - Of synthetic fibres	u	Nil	Nil
6103.29 000	- - Of other textile materials	u	Nil	Nil
	- Jackets and blazers:			
6103.31 000	- - Of wool or fine animal hair	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6103.32 000	- - Of cotton	u	Nil	Nil
6103.33 000	- - Of synthetic fibres	u	Nil	Nil
6103.39 000	- - Of other textile materials	u	Nil	Nil
	- Trousers, bib and brace overalls, breeches and shorts:			
6103.41 000	- - Of wool or fine animal hair	u	Nil	Nil
6103.42 000	- - Of cotton	u	Nil	Nil
6103.43 000	- - Of synthetic fibres	u	Nil	Nil
6103.49 000	- - Of other textile materials	u	Nil	Nil
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
	- Suits:			
6104.13 000	- - Of synthetic fibres	u	Nil	Nil
6104.19 000	- - Of other textile materials	u	Nil	Nil
	- Ensembles:			
6104.22 000	- - Of cotton	u	Nil	Nil
6104.23 000	- - Of synthetic fibres	u	Nil	Nil
6104.29 000	- - Of other textile materials	u	Nil	Nil
	- Jackets and blazers:			
6104.31 000	- - Of wool or fine animal hair	u	Nil	Nil
6104.32 000	- - Of cotton	u	Nil	Nil
6104.33 000	- - Of synthetic fibres	u	Nil	Nil
6104.39 000	- - Of other textile materials	u	Nil	Nil
	- Dresses:			
6104.41 000	- - Of wool or fine animal hair	u	Nil	Nil
6104.42 000	- - Of cotton	u	Nil	Nil
6104.43 000	- - Of synthetic fibres	u	Nil	Nil
6104.44 000	- - Of artificial fibres	u	Nil	Nil
6104.49 000	- - Of other textile materials	u	Nil	Nil
	- Skirts and divided skirts:			
6104.51 000	- - Of wool or fine animal hair	u	Nil	Nil
6104.52 000	- - Of cotton	u	Nil	Nil
6104.53 000	- - Of synthetic fibres	u	Nil	Nil
6104.59 000	- - Of other textile materials	u	Nil	Nil
	- Trousers, bib and brace overalls, breeches and shorts:			
6104.61 000	- - Of wool or fine animal hair	u	Nil	Nil
6104.62 000	- - Of cotton	u	Nil	Nil
6104.63 000	- - Of synthetic fibres	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6104.69 000	- - Of other textile materials	u	Nil	Nil
61.05	Men's or boys' shirts, knitted or crocheted.			
6105.10 000	- Of cotton	u	Nil	Nil
6105.20 000	- Of man-made fibres	u	Nil	Nil
6105.90 000	- Of other textile materials	u	Nil	Nil
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.			
6106.10 000	- Of cotton	u	Nil	Nil
6106.20 000	- Of man-made fibres	u	Nil	Nil
6106.90 000	- Of other textile materials	u	Nil	Nil
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns similar articles, knitted or crocheted.			
	- Underpants and briefs:			
6107.11 000	- - Of cotton	u	Nil	Nil
6107.12 000	- - Of man-made fibres	u	Nil	Nil
6107.19 000	- - Of other textile materials	u	Nil	Nil
	- Nightshirts and pyjamas:			
6107.21 000	- - Of cotton	u	Nil	Nil
6107.22 000	- - Of man-made fibres	u	Nil	Nil
6107.29 000	- - Of other textile materials	u	Nil	Nil
	- Other:			
6107.91 000	- - Of cotton	u	Nil	Nil
6107.99 000	- - Of other textile materials	u	Nil	Nil
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
	- Slips and petticoats:			
6108.11 000	- - Of man-made fibres	u	Nil	Nil
6108.19 000	- - Of other textile materials	u	Nil	Nil
	- Briefs and panties:			
6108.21 000	- - Of cotton	u	Nil	Nil
6108.22 000	- - Of man-made fibres	u	Nil	Nil
6108.29 000	- - Of other textile materials	u	Nil	Nil
	- Nightdresses and pyjamas:			
6108.31 000	- - Of cotton	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6108.32 000	- - Of man-made fibres	u	Nil	Nil
6108.39 000	- - Of other textile materials	u	Nil	Nil
	- Other:			
6108.91 000	- - Of cotton	u	Nil	Nil
6108.92 000	- - Of man-made fibres	u	Nil	Nil
6108.99 000	- - Of other textile materials	u	Nil	Nil
61.09	T-shirts, singlets and other vests, knitted or crocheted.			
6109.10 000	- Of cotton	u	Nil	Nil
6109.90 000	- Of other textile materials	u	Nil	Nil
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.			
	- Of wool or fine animal hair:			
6110.11 000	- - Of wool	u	Nil	Nil
6110.12 000	- - Of Kashmir (cashmere) goats	u	Nil	Nil
6110.19 000	- - Other	u	Nil	Nil
6110.20 000	- Of cotton	u	Nil	Nil
6110.30 000	- Of man-made fibres	u	Nil	Nil
6110.90 000	- Of other textile materials	u	Nil	Nil
61.11	Babies' garments and clothing accessories, knitted or crocheted.			
6111.20 000	- Of cotton	kg	Nil	Nil
6111.30 000	- Of synthetic fibres	kg	Nil	Nil
6111.90 000	- Of other textile materials	kg	Nil	Nil
61.12	Track suits, ski suits and swimwear, knitted or crocheted.			
	- Track suits:			
6112.11 000	- - Of cotton	u	Nil	Nil
6112.12 000	- - Of synthetic fibres	u	Nil	Nil
6112.19 000	- - Of other textile materials	u	Nil	Nil
6112.20 000	- Ski suits	u	Nil	Nil
	- Men's or boys' swimwear:			
6112.31 000	- - Of synthetic fibres	u	Nil	Nil
6112.39 000	- - Of other textile materials	u	Nil	Nil
	- Women's or girls' swimwear:			
6112.41 000	- - Of synthetic fibres	u	Nil	Nil
6112.49 000	- - Of other textile materials	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6113.00 000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	kg	Nil	Nil
61.14	Other garments, knitted or crocheted.			
6114.20 000	- Of cotton	kg	Nil	Nil
6114.30 000	- Of man-made fibres	kg	Nil	Nil
6114.90 000	- Of other textile materials	kg	Nil	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.			
6115.10 000	- Graduated compression hosiery (for example, stockings for varicose veins) - Other panty hose and tights:	kg	Nil	Nil
6115.21 000	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	kg	Nil	Nil
6115.22 000	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	kg	Nil	Nil
6115.29 000	- - Of other textile materials	kg	Nil	Nil
6115.30 000	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex - Other:	kg	Nil	Nil
6115.94 000	- - Of wool or fine animal hair	kg	Nil	Nil
6115.95 000	- - Of cotton	kg	Nil	Nil
6115.96 000	- - Of synthetic fibres	kg	Nil	Nil
6115.99 000	- - Of other textile materials	kg	Nil	Nil
61.16	Gloves, mittens and mitts, knitted or crocheted.			
6116.10 000	- Impregnated, coated or covered with plastics or rubber - Other:	kg	Nil	Nil
6116.91 000	- - Of wool or fine animal hair	kg	Nil	Nil
6116.92 000	- - Of cotton	kg	Nil	Nil
6116.93 000	- - Of synthetic fibres	kg	Nil	Nil
6116.99 000	- - Of other textile materials	kg	Nil	Nil
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			
6117.10 000	- Shawls, scarves, mufflers, mantillas, veils and the like	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6117.80	- Other accessories:			
100	- - Ties, bow ties and cravats	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
6117.90 000	- Parts	kg	15%	Nil

Chapter 62

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

Chapter 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.

National Note.

- For the purpose of headings 62.13, 62.14 and 62.15, the expression "printed by the traditional batik process" means fabrics printed with pictures, artistic expressions, pattern and motif symbolism, and local identity, where the printing is made by hand, using special hand tools, by applying dots and lines in hot wax to resist the dye acting upon the fabrics (the wax resist dyeing method).

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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:			
6201.11 000	- - Of wool or fine animal hair	u	Nil	Nil
6201.12 000	- - Of cotton	u	Nil	Nil
6201.13 000	- - Of man-made fibres	u	Nil	Nil
6201.19 000	- - Of other textile materials	u	Nil	Nil
	- Other:			
6201.91 000	- - Of wool or fine animal hair	u	Nil	Nil
6201.92 000	- - Of cotton	u	Nil	Nil
6201.93 000	- - Of man-made fibres	u	Nil	Nil
6201.99 000	- - Of other textile materials	u	Nil	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:			
6202.11 000	- - Of wool or fine animal hair	u	Nil	Nil
6202.12 000	- - Of cotton	u	Nil	Nil
6202.13 000	- - Of man-made fibres	u	Nil	Nil
6202.19 000	- - Of other textile materials	u	Nil	Nil
	- Other:			
6202.91 000	- - Of wool or fine animal hair	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6202.92 000	- - Of cotton	u	Nil	Nil
6202.93 000	- - Of man-made fibres	u	Nil	Nil
6202.99 000	- - Of other textile materials	u	Nil	Nil
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear). - Suits:			
6203.11 000	- - Of wool or fine animal hair	u	Nil	Nil
6203.12 000	- - Of synthetic fibres	u	Nil	Nil
6203.19 000	- - Of other textile materials	u	Nil	Nil
	- Ensembles:			
6203.22 000	- - Of cotton	u	Nil	Nil
6203.23 000	- - Of synthetic fibres	u	Nil	Nil
6203.29 000	- - Of other textile materials	u	Nil	Nil
	- Jackets and blazers:			
6203.31 000	- - Of wool or fine animal hair	u	Nil	Nil
6203.32 000	- - Of cotton	u	Nil	Nil
6203.33 000	- - Of synthetic fibres	u	Nil	Nil
6203.39 000	- - Of other textile materials	u	Nil	Nil
	- Trousers, bib and brace overalls, breeches and shorts:			
6203.41 000	- - Of wool or fine animal hair	u	Nil	Nil
6203.42 000	- - Of cotton	u	Nil	Nil
6203.43 000	- - Of synthetic fibres	u	Nil	Nil
6203.49 000	- - Of other textile materials	u	Nil	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:			
6204.11 000	- - Of wool or fine animal hair	u	Nil	Nil
6204.12 000	- - Of cotton	u	Nil	Nil
6204.13 000	- - Of synthetic fibres	u	Nil	Nil
6204.19 000	- - Of other textile materials	u	Nil	Nil
	- Ensembles:			
6204.21 000	- - Of wool or fine animal hair	u	Nil	Nil
6204.22 000	- - Of cotton	u	Nil	Nil
6204.23 000	- - Of synthetic fibres	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6204.29 000	- - Of other textile materials	u	Nil	Nil
	- Jackets and blazers:			
6204.31 000	- - Of wool or fine animal hair	u	Nil	Nil
6204.32 000	- - Of cotton	u	Nil	Nil
6204.33 000	- - Of synthetic fibres	u	Nil	Nil
6204.39 000	- - Of other textile materials	u	Nil	Nil
	- Dresses:			
6204.41 000	- - Of wool or fine animal hair	u	Nil	Nil
6204.42 000	- - Of cotton	u	Nil	Nil
6204.43 000	- - Of synthetic fibres	u	Nil	Nil
6204.44 000	- - Of artificial fibres	u	Nil	Nil
6204.49 000	- - Of other textile materials	u	Nil	Nil
	- Skirts and divided skirts:			
6204.51 000	- - Of wool or fine animal hair	u	Nil	Nil
6204.52 000	- - Of cotton	u	Nil	Nil
6204.53 000	- - Of synthetic fibres	u	Nil	Nil
6204.59 000	- - Of other textile materials	u	Nil	Nil
	- Trousers, bib and brace overalls, breeches and shorts:			
6204.61 000	- - Of wool or fine animal hair	u	Nil	Nil
6204.62 000	- - Of cotton	u	Nil	Nil
6204.63 000	- - Of synthetic fibres	u	Nil	Nil
6204.69 000	- - Of other textile materials	u	Nil	Nil
62.05	Men's or boys' shirts.			
6205.20 000	- Of cotton	u	Nil	Nil
6205.30 000	- Of man-made fibres	u	Nil	Nil
6205.90 000	- Of other textile materials	u	Nil	Nil
62.06	Women's or girls' blouses, shirts and shirt-blouses.			
6206.10 000	- Of silk or silk waste	u	Nil	Nil
6206.20 000	- Of wool or fine animal hair	u	Nil	Nil
6206.30 000	- Of cotton	u	Nil	Nil
6206.40 000	- Of man-made fibres	u	Nil	Nil
6206.90 000	- Of other textile materials	u	Nil	Nil
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.			
	- Underpants and briefs:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6207.11 000	- - Of cotton	u	Nil	Nil
6207.19 000	- - Of other textile materials	u	Nil	Nil
	- Nightshirts and pyjamas:			
6207.21 000	- - Of cotton	u	Nil	Nil
6207.22 000	- - Of man-made fibres	u	Nil	Nil
6207.29 000	- - Of other textile materials	u	Nil	Nil
	- Other:			
6207.91 000	- - Of cotton	kg	Nil	Nil
6207.99 000	- - Of other textile materials	kg	Nil	Nil
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.			
	- Slips and petticoats:			
6208.11 000	- - Of man-made fibres	u	Nil	Nil
6208.19 000	- - Of other textile materials	u	Nil	Nil
	- Nightdresses and pyjamas:			
6208.21 000	- - Of cotton	u	Nil	Nil
6208.22 000	- - Of man-made fibres	u	Nil	Nil
6208.29 000	- - Of other textile materials	u	Nil	Nil
	- Other:			
6208.91 000	- - Of cotton	kg	Nil	Nil
6208.92 000	- - Of man-made fibres	kg	Nil	Nil
6208.99 000	- - Of other textile materials	kg	Nil	Nil
62.09	Babies' garments and clothing accessories.			
6209.20 000	- Of cotton	kg	Nil	Nil
6209.30 000	- Of synthetic fibres	kg	Nil	Nil
6209.90 000	- Of other textile materials	kg	Nil	Nil
62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.			
6210.10 000	- Of fabrics heading 56.02 or 56.03	kg	Nil	Nil
6210.20 000	- Other garments, of the type described in subheadings 6201.11 to 6201.19	u	Nil	Nil
6210.30 000	- Other garments, of the type described in subheadings 6202.11 to 6202.19	u	Nil	Nil
6210.40 000	- Other men's or boys' garments	kg	Nil	Nil
6210.50 000	- Other women's or girls' garments	kg	Nil	Nil
62.11	Track suits, ski suits and swimwear; other garments.			
	- Swimwear:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6211.11 000	- - Men's or boys'	u	Nil	Nil
6211.12 000	- - Women's or girls'	u	Nil	Nil
6211.20 000	- Ski suits	u	Nil	Nil
	- Other garments, men's or boys':			
6211.32	- - Of cotton:			
100	- - - Pilgrimage robes (ehram)	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
6211.33 000	- - Of man-made fibres	kg	Nil	Nil
6211.39 000	- - Of other textile materials	kg	Nil	Nil
	- Other garments, women's or girls':			
6211.42	- - Of cotton:			
100	- - - Prayer cloaks	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
6211.43	- - Of man-made fibres:			
100	- - - Surgical gowns	kg	5%	Nil
200	- - - Prayer cloaks	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
6211.49	- - Of other textile materials:			
100	- - - Prayer cloaks	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
62.12	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.			
6212.10	- Brassieres:			
100	- - Of cotton	kg	Nil	Nil
900	- - Of other textile materials	kg	Nil	Nil
6212.20 000	- Girdles and panty-girdles	kg	Nil	Nil
6212.30 000	- Corselettes	kg	Nil	Nil
6212.90	- Other:			
100	- - Sanitary belts	kg	Nil	Nil
200	- - Compression garments of a kind used for the treatment of scar tissue and skin grafts	kg	Nil	Nil
300	- - Athletic supporters	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
62.13	Handkerchiefs.			
6213.20	- Of cotton:			
100	- - Printed by the traditional batik process	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	- - Other:			
910	- - - Printed by other batik processes	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
6213.90	- Of other textile materials:			
100	- - Printed by the traditional batik process	kg	Nil	Nil
	- - Other:			
910	- - - Printed by other batik processes	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.			
6214.10	- Of silk or silk waste:			
200	- - Printed by the traditional batik process	u	Nil	Nil
	- - Other:			
910	- - - Printed by other batik processes	u	Nil	Nil
990	- - - Other	u	Nil	Nil
6214.20	000 - Of wool or fine animal hair	u	Nil	Nil
6214.30	- Of synthetic fibres:			
200	- - Printed by the traditional batik process	u	Nil	Nil
	- - Other:			
910	- - - Printed by other batik processes	u	Nil	Nil
990	- - - Other	u	Nil	Nil
6214.40	- Of artificial fibres:			
200	- - Printed by the traditional batik process	u	Nil	Nil
	- - Other:			
910	- - - Printed by other batik processes	u	Nil	Nil
990	- - - Other	u	Nil	Nil
6214.90	- Of other textile materials:			
200	- - Printed by the traditional batik process	u	Nil	Nil
	- - Other:			
910	- - - Printed by other batik processes	u	Nil	Nil
990	- - - Other	u	Nil	Nil
62.15	Ties, bow ties and cravats.			
6215.10	- Of silk or silk waste:			
100	- - Printed by the traditional batik process	kg	Nil	Nil
	- - Other:			
910	- - - Printed by other batik processes	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6215.20	- Of man-made fibres:			
100	- - Printed by the traditional batik process	kg	Nil	Nil
	- - Other:			
910	- - - Printed by other batik processes	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
6215.90	- Of other textile materials:			
100	- - Printed by the traditional batik process	kg	Nil	Nil
	- - Other:			
910	- - - Printed by other batik processes	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
6216.00	Gloves, mittens and mitts.			
100	- Of cotton	kg	Nil	Nil
200	- Of wool or fine animal hair	kg	Nil	Nil
900	- Other	kg	Nil	Nil
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.			
6217.10 000	- Accessories	kg	Nil	Nil
6217.90 000	- Parts	kg	20%	Nil

Chapter 63
Other made up textile articles; sets;
worn clothing and worn textile articles; rags

Chapter 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.

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
63.01	I.- OTHER MADE UP TEXTILE ARTICLES			
	Blankets and traveling rugs.			
6301.10 000	- Electric blankets	u	Nil	Nil
6301.20 000	- Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	kg	Nil	Nil
6301.30 000	- Blankets (other than electric blankets) and travelling rugs, of cotton	kg	Nil	Nil
6301.40 000	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	kg	Nil	Nil
6301.90 000	- Other blankets and travelling rugs	kg	Nil	Nil
63.02	Bed linen, table linen, toilet linen and kitchen linen.			
6302.10 000	- Bed linen, knitted or crocheted	kg	Nil	Nil
	- Other bed linen, printed:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6302.21 000	- - Of cotton	kg	Nil	Nil
6302.22 000	- - Of man-made fibres	kg	Nil	Nil
6302.29 000	- - Of other textile materials	kg	Nil	Nil
	- Other bed linen:			
6302.31 000	- - Of cotton	kg	Nil	Nil
6302.32 000	- - Of man-made fibres	kg	Nil	Nil
6302.39 000	- - Of other textile materials	kg	Nil	Nil
6302.40 000	- Table linen, knitted or crocheted	kg	Nil	Nil
	- Other table linen:			
6302.51 000	- - Of cotton	kg	Nil	Nil
6302.53 000	- - Of man-made fibres	kg	Nil	Nil
6302.59 000	- - Of other textile materials	kg	Nil	Nil
6302.60 000	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	kg	Nil	Nil
	- Other:			
6302.91 000	- - Of cotton	kg	Nil	Nil
6302.93	- - Of man-made fibres:			
100	- - - Of terry towelling or similar terry fabrics	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
6302.99	- - Of other textile materials:			
100	- - - Of terry towelling or similar terry fabrics	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.			
	- Knitted or crocheted:			
6303.12 000	- - Of synthetic fibres	kg	Nil	Nil
6303.19 000	- - Of other textile materials	kg	Nil	Nil
	- Other:			
6303.91 000	- - Of cotton	kg	Nil	Nil
6303.92 000	- - Of synthetic fibres	kg	Nil	Nil
6303.99 000	- - Of other textile materials	kg	Nil	Nil
63.04	Other furnishing articles, excluding those of heading 94.04.			
	- Bedspreads:			
6304.11 000	- - Knitted or crocheted	kg	Nil	Nil
6304.19	- - Other:			
100	- - - Of terry towelling or similar terry fabrics	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6304.91 000	- Other: - - Knitted or crocheted	kg	Nil	Nil
6304.92	- - Not knitted or crocheted, of cotton:			
100	- - - Mosquito nets	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
6304.93	- - Not knitted or crocheted, of synthetic fibres:			
100	- - - Mosquito nets	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
6304.99	- - Not knitted or crocheted, of other textile materials:			
100	- - - Mosquito nets	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
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:			
100	- - Of jute	kg	Nil	Nil
900	- - Other	kg	20%	Nil
6305.20 000	- Of cotton	kg	20%	Nil
	- Of man-made textile materials:			
6305.32 000	- - Flexible intermediate bulk containers	kg	20%	Nil
6305.33 000	- - Other, of polyethylene or polypropylene strip or the like	kg	20%	Nil
6305.39 000	- - Other	kg	20%	Nil
6305.90 000	- Of other textile materials	kg	20%	Nil
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft, camping goods.			
	- Tarpaulins, awnings and sunblinds:			
6306.12	- - Of synthetic fibres:			
100	- - - Tarpaulins	kg	20%	Nil
900	- - - Other	kg	20%	Nil
6306.19	- - Of other textile materials:			
100	- - - Tarpaulins	kg	20%	Nil
900	- - - Other	kg	20%	Nil
	- Tents:			
6306.22 000	- - Of synthetic fibres	kg	20%	Nil
6306.29 000	- - Of other textile materials	kg	20%	Nil
6306.30 000	- Sails	kg	20%	Nil
6306.40 000	- Pneumatic mattresses	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6306.90 000	- Other	kg	20%	Nil
63.07	Other made up articles, including dress patterns.			
6307.10 000	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	kg	20%	Nil
6307.20 000	- Life-jackets and life-belts	kg	20%	Nil
6307.90	- Other:			
200	- - Laces for shoes, boots, corsets and the like	kg	Nil	Nil
300	- - Canvas web/webbing straps	kg	20%	Nil
400	- - Fans and handscreens	kg	Nil	Nil
900	- - Other	kg	20%	Nil
	II.- SETS			
6308.00 000	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	Nil
	III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS			
6309.00 000	Worn clothing and other worn articles.	kg	Nil	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.			
6310.10 000	- Sorted	kg	5%	Nil
6310.90 000	- Other	kg	5%	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

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
6401.10 000	- Footwear incorporating a protective metal toe-cap - Other footwear:	2u	Nil	Nil
6401.92 000	- - Covering the ankle but not covering the knee	2u	Nil	Nil
6401.99 000	- - Other	2u	Nil	Nil
64.02	Other footwear with outer soles and uppers of rubber or plastics.			
	- Sports footwear:			
6402.12 000	- - Ski-boots, cross-country ski footwear and snowboard boots	2u	Nil	Nil
6402.19 000	- - Other	2u	Nil	Nil
6402.20 000	- Footwear with upper straps or thongs assembled to the sole by means of plugs - Other footwear:	2u	Nil	Nil
6402.91 000	- - Covering the ankle	2u	Nil	Nil
6402.99 000	- - Other	2u	Nil	Nil
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.			
	- Sports footwear:			
6403.12 000	- - Ski-boots, cross-country ski footwear and snowboard boots	2u	Nil	Nil
6403.19	- - Other:			
100	- - - Riding boots	2u	Nil	Nil
200	- - - Bowling shoes	2u	Nil	Nil
300	- - - Fitted with spikes, cleats or the	2u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	like			
6403.20 900	- - - Other	2u	Nil	Nil
6403.20 000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	2u	Nil	Nil
6403.40 000	- Other footwear, incorporating a protective metal toe-cap	2u	Nil	Nil
	- Other footwear with outer sole of leather:			
6403.51 000	- - Covering the ankle	2u	Nil	Nil
6403.59 000	- - Other	2u	Nil	Nil
	- Other footwear:			
6403.91 000	- - Covering the ankle	2u	Nil	Nil
6403.99 000	- - Other	2u	Nil	Nil
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:			
6404.11 000	- - Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like	2u	Nil	Nil
6404.19 000	- - Other	2u	Nil	Nil
6404.20 000	- Footwear with outer soles of leather or composition leather	2u	Nil	Nil
64.05	Other footwear.			
6405.10 000	- With uppers of leather or composition leather	2u	Nil	Nil
6405.20 000	- With uppers of textile materials	2u	Nil	Nil
6405.90 000	- Other	2u	Nil	Nil
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.			
6406.10 000	- Uppers and parts thereof, other than stiffeners	kg	Nil	Nil
6406.20	- Outer soles and heels, of rubber or plastics:			
100	- - Of rubber	kg	25%	Nil
200	- - Of plastics	kg	25%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6406.90	- Other:			
	- - Gaiters, leggings and similar articles and parts thereof:			
110	- - - Of wood	kg	5%	Nil
190	- - - Other	kg	5%	Nil
	- - Other:			
	- - - Of rubber:			
911	- - - - Complete soles	kg	30%	Nil
919	- - - - Other	kg	25%	Nil
	- - - Of plastics:			
921	- - - - Complete soles	kg	30%	Nil
929	- - - - Other	kg	10%	Nil
930	- - - Of iron and steel	kg	Nil	Nil
940	- - - Of copper	kg	2%	Nil
950	- - - Of aluminium	kg	20%	Nil
960	- - - Of wood	kg	25%	Nil
990	- - - Other	kg	25%	Nil

Chapter 65
Headgear and parts thereof

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6501.00 000	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	Nil
6502.00 000	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	Nil
6504.00 000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	kg	Nil	Nil
6505.00	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.			
100	- Headgear of a kind used for religious purposes	kg	Nil	Nil
200	- Hair-nets	kg	Nil	Nil
900	- Other	kg	Nil	Nil
65.06	Other headgear, whether or not lined or trimmed.			
6506.10	- Safety headgear:			
100	- - Helmets for motorcyclists	u	Nil	Nil
900	- - Other	u	Nil	Nil
	- Other:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6506.91	- - Of rubber or of plastics:			
100	- - - Swimming caps	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
6506.99 000	- - Of other materials	kg	Nil	Nil
6507.00 000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	kg	Nil	Nil

Chapter 66
Umbrellas, sun umbrellas, walking-sticks, seat-sticks,
whips, riding-crops and parts thereof

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).			
6601.10 000	- Garden or similar umbrellas	u	20%	Nil
	- Other:			
6601.91 000	- - Having a telescopic shaft	u	20%	Nil
6601.99 000	- - Other	u	20%	Nil
6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.			
100	- Whips and riding-crops	u	Nil	Nil
200	- Walking-sticks	u	Nil	Nil
900	- Other	u	Nil	Nil
66.03	Parts, trimmings and accessories of articles of heading 66.01 or 66.02.			
6603.20 000	- Umbrella frames, including frames mounted on shafts (sticks)	kg	20%	Nil
6603.90	- Other:			
100	- - For articles of heading 66.01	kg	20%	Nil
200	- - For articles of heading 66.02	kg	5%	Nil

Chapter 67

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

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6701.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).			
100	- Feather dusters	kg	15%	Nil
900	- Other	kg	5%	Nil
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.			
6702.10 000	- Of plastics	kg	20%	Nil
6702.90	- Of other materials:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- - Of paper	kg	20%	Nil
200	- - Of textile materials	kg	10%	Nil
900	- - Other	kg	5%	Nil
6703.00 000	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	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:			
6704.11 000	- - Complete wigs	kg	10%	Nil
6704.19 000	- - Other	kg	10%	Nil
6704.20 000	- Of human hair	kg	10%	Nil
6704.90 000	- Of other materials	kg	10%	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

Chapter 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), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or
 - (n) Articles of Chapter 97 (for example, works of art).
2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6801.00 000	Setts, curbstones and flagstones, of natural stone (except slate).	kg	Nil	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	- 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:			
100	- - Of marble or slate	kg	30%	Nil
900	- - Other	kg	30%	Nil
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:			
6802.21	- - Marble, travertine and alabaster:			
100	- - - Marble	kg	30%	Nil
900	- - - Other	kg	30%	Nil
6802.23 000	- - Granite	kg	30%	Nil
6802.29 000	- - Other stone	kg	30%	Nil
	- Other:			
6802.91	- - Marble, travertine and alabaster:			
100	- - - Marble	kg	30%	Nil
900	- - - Other	kg	25%	Nil
6802.92 000	- - Other calcareous stone	kg	30%	Nil
6802.93 000	- - Granite	kg	30%	Nil
6802.99 000	- - Other stone	kg	30%	Nil
6803.00	Worked slate and articles of slate or of agglomerated slate.			
100	- Blocks, slabs or sheets	kg	25%	Nil
900	- Other	kg	25%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
6804.10 000	- Millstones and grindstones for milling, grinding or pulping - Other millstones, grindstones, grinding wheels and the like:	kg	Nil	Nil
6804.21 000	- - Of agglomerated synthetic or natural diamond	kg	Nil	Nil
6804.22 000	- - Of other agglomerated abrasives or of ceramics	kg	Nil	Nil
6804.23 000	- - Of natural stone	kg	Nil	Nil
6804.30 000	- Hand sharpening or polishing stones	kg	5%	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.			
6805.10 000	- On a base of woven textile fabric only	kg	25%	Nil
6805.20 000	- On a base of paper or paperboard only	kg	25%	Nil
6805.30 000	- On a base of other materials	kg	25%	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.			
6806.10 000	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	kg	25%	Nil
6806.20 000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg	25%	Nil
6806.90 000	- Other	kg	25%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).			
6807.10 000	- In rolls	kg	5%	5%
6807.90	- Other:			
100	- - Tiles	kg	25%	Nil
900	- - Other	kg	5%	Nil
6808.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.			
100	- Roofing tiles	kg	30%	5%
	- Panels, boards, blocks and similar articles:			
210	- - Of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	kg	30%	Nil
220	- - Of vegetable fibre	kg	10%	Nil
900	- Other	kg	10%	Nil
68.09	Articles of plaster or of compositions based on plaster.			
	- Boards, sheets, panels, tiles and similar articles, not ornamented:			
6809.11 000	- - Faced or reinforced with paper or paperboard only	kg	30%	Nil
6809.19 000	- - Other	kg	25%	Nil
6809.90 000	- Other articles	kg	5%	Nil
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.			
	- Tiles, flagstones, bricks and similar articles:			
6810.11 000	- - Building blocks and bricks	kg	20%	Nil
6810.19	- - Other:			
100	- - - Floor or wall tiles	kg	30%	Nil
200	- - - Roofing tiles	kg	30%	Nil
900	- - - Other	kg	10%	Nil
	- Other articles:			
6810.91 000	- - Prefabricated structural components for building or civil	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6810.99 000	engineering - - Other	kg	20%	Nil
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.			
6811.40	- Containing asbestos:			
100	- - Corrugated sheets	kg	20%	Nil
210	- - Other sheets, panels, tiles and similar articles:			
210	- - - Roofing, facing or partition sheets	kg	10%	Nil
220	- - - Floor or wall tiles containing plastics	kg	25%	Nil
290	- - - Other	kg	20%	Nil
	- - Tubes, pipes and tube or pipe fittings:			
310	- - - Tubes or pipes	kg	10%	Nil
320	- - - Tube or pipe fittings	kg	20%	Nil
	- - Other articles:			
910	- - - Building material	kg	20%	Nil
990	- - - Other	kg	10%	Nil
	- Not containing asbestos:			
6811.81 000	- - Corrugated sheets	kg	20%	Nil
6811.82	- - Other sheets, panels, tiles and similar articles:			
100	- - - Roofing, facing or partition sheets	kg	10%	Nil
200	- - - Floor or wall tiles containing plastics	kg	25%	Nil
900	- - - Other	kg	20%	Nil
6811.89	- - Other articles:			
100	- - - Building material	kg	20%	Nil
	- - - Tubes, pipes and tube or pipe fittings:			
210	- - - - Tubes or pipes	kg	10%	Nil
220	- - - - Tube or pipe fittings	kg	20%	Nil
900	- - - Other	kg	10%	Nil
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:			
100	- - Clothing	kg	10%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
900	- - Other	kg	Nil	Nil
6812.91	- Other:			
100	- - Clothing, clothing accessories, footwear and headgear:	kg	10%	Nil
900	- - - Clothing	kg	Nil	Nil
6812.92	- - - Other	kg	Nil	Nil
000	- - Paper, millboard and felt	kg	Nil	Nil
6812.93	- - Compressed asbestos fibre jointing, in sheets or rolls	kg	Nil	Nil
6812.99	- - Other:			
100	- - - 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 headings 68.13	kg	30%	Nil
900	- - - Other	kg	Nil	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:			
100	- - Brake linings and pads	kg	30%	Nil
900	- - Other	kg	30%	Nil
	- Not containing asbestos:			
6813.81	- - Brake linings and pads	kg	30%	Nil
6813.89	- - Other	kg	30%	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	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	Nil	Nil
6814.90	- Other	kg	Nil	Nil
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6815.10 000	peat), not elsewhere specified or included. - Non-electrical articles of graphite or other carbon - Articles of peat - Other articles: - - Containing magnesite, dolomite or chromite - - Other	kg	Nil	Nil
6815.20 000		kg	Nil	Nil
6815.91 000		kg	Nil	Nil
6815.99 000		kg	Nil	Nil

Chapter 69
Ceramic products

Chapter Notes.

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

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6901.00 000	I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	kg	25%	Nil
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.			
6902.10 000	- Containing by weight, singly or together, more than 50% of the	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
6902.20 000	elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃			
	- 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	20%	Nil
6902.90 000	- Other	kg	20%	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.			
6903.10 000	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	kg	Nil	Nil
6903.20 000	- 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	Nil
6903.90 000	- Other	kg	Nil	Nil
	II.- OTHER CERAMIC PRODUCTS			
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.			
6904.10 000	- Building bricks	1000u	30%	Nil
6904.90 000	- Other	kg	30%	Nil
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.			
6905.10 000	- Roofing tiles	kg	30%	Nil
6905.90 000	- Other	kg	10%	Nil
6906.00 000	Ceramic pipes, conduits, guttering and pipe fittings.	kg	30%	Nil
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.			
6907.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	of being enclosed in a square the side of which is less than 7 cm:			
100	- - Paving, hearth or wall tiles	m ²	50%	Nil
900	- - Other	m ²	5%	Nil
6907.90	- Other:			
100	- - Paving, hearth or wall tiles	m ²	50%	Nil
900	- - Other	m ²	10%	Nil
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.			
6908.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:			
100	- - Paving, hearth or wall tiles	m ²	60%	Nil
900	- - Other	m ²	5%	Nil
6908.90	- Other:			
100	- - Paving, hearth or wall tiles	m ²	60%	Nil
900	- - Other	m ²	10%	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.			
6909.11 000	- Ceramic wares for laboratory, chemical or other technical uses:	kg	5%	Nil
6909.12 000	- - Of porcelain or china			
6909.19 000	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	kg	5%	Nil
6909.90 000	- - Other	kg	5%	Nil
6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.			
6910.10 000	- Of porcelain or china	u	25%	Nil
6910.90 000	- Other	u	25%	Nil
69.11	Tableware, kitchenware, other			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	household articles and toilet articles, of porcelain or china.			
6911.10 000	- Tableware and kitchenware	kg	30%	Nil
6911.90 000	- Other	kg	30%	Nil
6912.00 000	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	kg	30%	Nil
69.13	Statuettes and other ornamental ceramic articles.			
6913.10	- Of porcelain or china:			
100	- - Ornamental cigarette boxes and ashtrays	kg	25%	Nil
900	- - Other	kg	20%	Nil
6913.90	- Other:			
100	- - Ornamental cigarette boxes and ashtrays	kg	25%	Nil
900	- - Other	kg	20%	Nil
69.14	Other ceramic articles.			
6914.10 000	- Of porcelain or china	kg	5%	Nil
6914.90 000	- Other	kg	5%	Nil

Chapter 70

Glass and glassware

Chapter Notes.

1. This Chapter does not cover—
 - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
 - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 70.03, 70.04 and 70.05:
 - (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
 - (b) cutting to shape does not affect the classification of glass in sheets;
 - (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 70.19, the expression "glass wool" means:
 - (a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;
 - (b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.
 Mineral wools which do not comply with the above specifications fall in heading 68.06.
5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note.

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

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7001.00	Cullet and other waste and scrap of glass; glass in the mass.			
100	- Optical glass in the mass	kg	Nil	Nil
900	- Other	kg	Nil	Nil
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.			
7002.10 000	- Balls	kg	Nil	Nil
7002.20 000	- Rods	kg	Nil	Nil
	- Tubes:			
7002.31 000	- - Of fused quartz or other fused silica	kg	Nil	Nil
7002.32 000	- - 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			
7002.39 000	- - Other	kg kg	Nil Nil	Nil Nil
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
	- Non-wired sheets:			
7003.12	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:			
100	- - - Optical glass, not optically worked	m ²	Nil	Nil
900	- - - Other	m ²	30%	Nil
7003.19	- - Other:			
100	- - - Optical glass, not optically worked	m ²	Nil	Nil
900	- - - Other	m ²	30%	Nil
7003.20 000	- Wired sheets	m ²	30%	Nil
7003.30 000	- Profiles	m ²	30%	Nil
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
7004.20	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- - Optical glass, not optically worked	m ²	Nil	Nil
900	- - Other	m ²	30%	Nil
7004.90	- Other glass:			
100	- - Optical glass, not optically worked	m ²	Nil	Nil
900	- - Other	m ²	30%	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:			
100	- - Optical glass, not optically worked	m ²	Nil	Nil
900	- - Other	m ²	30%	Nil
7005.21	- Other non-wired glass:			
100	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:			
900	- - - Optical glass, not optically worked	m ²	Nil	Nil
	- - Other	m ²	30%	Nil
7005.29	- - Other:			
100	- - - Optical glass, not optically worked	m ²	Nil	Nil
900	- - Other	m ²	30%	Nil
7005.30	000 - Wired glass	m ²	30%	Nil
7006.00	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.			
100	- Optical glass, not optically worked	kg	Nil	Nil
900	- Other	kg	30%	Nil
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.			
7007.11	000 - Toughened (tempered) safety glass:			
	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	30%	Nil
7007.19	000 - - Other	m ²	30%	Nil
7007.21	000 - Laminated safety glass:			
	- - Of size and shape suitable for incorporation in vehicles, aircraft,	kg	30%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7007.29 000	spacecraft or vessels - - Other	m ²	30%	Nil
7008.00 000	Multiple-walled insulating units of glass.	kg	30%	Nil
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.			
7009.10 000	- Rear-view mirrors for vehicles	kg	5%	Nil
	- Other:			
7009.91 000	- - Unframed	kg	30%	Nil
7009.92 000	- - Framed	kg	30%	Nil
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.			
7010.10 000	- Ampoules	kg	Nil	Nil
7010.20 000	- Stoppers, lids and other closures	kg	Nil	Nil
7010.90	- Other:			
100	- - Preserving jars	kg	30%	Nil
900	- - Other	kg	30%	Nil
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.			
7011.10 000	- For electric lighting	kg	Nil	Nil
7011.20 000	- For cathode-ray tubes	kg	Nil	Nil
7011.90 000	- Other	kg	Nil	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).			
7013.10 000	- Of glass-ceramics	kg	30%	Nil
	- Stemware drinking glasses, other than of glass-ceramics:			
7013.22 000	- - Of lead crystal	kg	30%	Nil
7013.28 000	- - Other	kg	30%	Nil
	- Other drinking glasses, other than of glass-ceramics:			
7013.33 000	- - Of lead crystal	kg	30%	Nil
7013.37 000	- - Other	kg	30%	Nil
	- Glassware of a kind used for table (other than drinking glasses) or			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7013.41 000	kitchen purposes, other than of glass-ceramics: - - Of lead crystal	kg	30%	Nil
7013.42 000	- - 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	30%	Nil
7013.49 000	- - Other - Other glassware:	kg	30%	Nil
7013.91 000	- - Of lead crystal	kg	30%	Nil
7013.99 000	- - Other	kg	30%	Nil
7014.00 000	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	kg	Nil	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.			
7015.10 000	- Glasses for corrective spectacles	kg	Nil	Nil
7015.90 000	- Other	kg	20%	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.			
7016.10 000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg	Nil	Nil
7016.90 000	- Other	kg	20%	Nil
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.			
7017.10 000	- Of fused quartz or other fused silica	kg	Nil	Nil
7017.20 000	- Of other glass having a linear coefficient of expansion not exceeding	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7017.90 000	5 x 10 ⁻⁶ per Kelvin within a temperature range of 0°C to 300 °C	kg	Nil	Nil
70.18	- Other 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.			
7018.10 000	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	kg	Nil	Nil
7018.20 000	- Glass microspheres not exceeding 1 mm in diameter	kg	20%	Nil
7018.90 000	- Other	kg	20%	Nil
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).			
	- Slivers, rovings, yarn and chopped strands:			
7019.11 000	- - Chopped strands, of a length of not more than 50 mm	kg	25%	Nil
7019.12 000	- - Rovings	kg	20%	Nil
7019.19	- - Other:			
100	- - - Yarn	kg	Nil	Nil
900	- - - Other	kg	20%	Nil
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:			
7019.31 000	- - Mats	kg	20%	Nil
7019.32 000	- - Thin sheets (voiles)	kg	Nil	Nil
7019.39 000	- - Other	kg	20%	Nil
7019.40 000	- Woven fabrics of rovings	kg	20%	Nil
	- Other woven fabrics:			
7019.51 000	- - Of a width not exceeding 30 cm	kg	20%	Nil
7019.52 000	- - 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	20%	Nil
7019.59 000	- - Other	kg	20%	Nil
7019.90	- Other:			
100	- - Glass fibres (including glass wool)	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
900	- - Other articles	kg	5%	Nil
7020.00	Other articles of glass.			
100	- Blinds	kg	20%	Nil
200	- Glass inner for vacuum flask or other vacuum vessels	kg	Nil	Nil
900	- Other	kg	30%	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

Chapter 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);

- (*) The underlined portion of this Note constitutes an optional text.
 - (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:
 - (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the

person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

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

10. For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

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

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
71.01	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.			
7101.10 000	- Natural pearls - Cultured pearls:	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7101.21 000	- - Unworked	kg	Nil	Nil
7101.22 000	- - Worked	kg	Nil	Nil
71.02	Diamonds, whether or not worked, but not mounted or set.			
7102.10 000	- Unsorted	carat	Nil	Nil
	- Industrial:			
7102.21 000	- - Unworked or simply sawn, cleaved or bruted	carat	Nil	Nil
7102.29 000	- - Other	carat	Nil	Nil
	- Non-industrial:			
7102.31 000	- - Unworked or simply sawn, cleaved or bruted	carat	Nil	Nil
7102.39 000	- - Other	carat	Nil	Nil
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.			
7103.10 000	- Unworked or simply sawn or roughly shaped	kg	Nil	Nil
	- Otherwise worked:			
7103.91 000	- - Rubies, sapphires and emeralds	carat	Nil	Nil
7103.99 000	- - Other	carat	Nil	Nil
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.			
7104.10 000	- Piezo-electric quartz	kg	Nil	Nil
7104.20 000	- Other, unworked or simply sawn or roughly shaped	kg	Nil	Nil
7104.90 000	- Other	kg	Nil	Nil
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.			
7105.10 000	- Of diamonds	carat	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7105.90 000	- Other	kg	Nil	Nil
71.06	II. – PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METALS			
	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.			
7106.10 000	- Powder	kg	Nil	5%
	- Other:			
7106.91 000	- - Unwrought	kg	Nil	5%
7106.92 000	- - Semi-manufactured	kg	Nil	5%
7107.00 000	Base metals clad with silver, not further worked than semi-manufactured.	kg	Nil	5%
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.			
	- Non-monetary:			
7108.11 000	- - Powder	kg	Nil	Nil
7108.12 000	- - Other unwrought forms	kg	Nil	Nil
7108.13 000	- - Other semi-manufactured forms	kg	Nil	Nil
7108.20 000	- Monetary	kg	Nil	Nil
7109.00 000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	kg	Nil	Nil
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.			
	- Platinum:			
7110.11 000	- - Unwrought or in powder form	kg	Nil	5%
7110.19 000	- - Other	kg	Nil	5%
	- Palladium:			
7110.21 000	- - Unwrought or in powder form	kg	Nil	5%
7110.29 000	- - Other	kg	Nil	5%
	- Rhodium:			
7110.31 000	- - Unwrought or in powder form	kg	Nil	5%

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7110.39 000	- - Other	kg	Nil	5%
7110.41 000	- Iridium, osmium and ruthenium:	kg	Nil	5%
7110.49 000	- - Unwrought or in powder form	kg	Nil	5%
7110.49 000	- - Other	kg	Nil	5%
7111.00 000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	kg	Nil	5%
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.			
7112.30 000	- Ash containing precious metal or precious metal compounds	kg	Nil	Nil
	- Other:			
7112.91 000	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg	Nil	Nil
7112.92 000	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	Nil	Nil
7112.99 000	- - Other	kg	Nil	Nil
		kg	Nil	Nil
	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:			
7113.11 000	- - Of silver, whether or not plated or clad with other precious metal	kg	Nil	Nil
7113.19 000	- - Of other precious metal, whether or not plated or clad with precious metal	kg	Nil	Nil
7113.20 000	- Of base metal clad with precious metal	kg	Nil	Nil
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			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7114.11 000	plated or clad with precious metal: - - Of silver, whether or not plated or clad with other precious metal	kg	Nil	Nil
7114.19 000	- - Of other precious metal, whether or not plated or clad with precious metal	kg	Nil	Nil
7114.20 000	- Of base metal clad with precious metal	kg	Nil	Nil
71.15	Other articles of precious metal or of metal clad with precious metal.			
7115.10 000	- Catalysts in the form of wire cloth or grill, of platinum	kg	5%	Nil
7115.90 000	- Other	kg	10%	Nil
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).			
7116.10 000	- Of natural or cultured pearls	kg	Nil	Nil
7116.20 000	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg	Nil	Nil
71.17	Imitation jewellery.			
	- Of base metal, whether or not plated with precious metal:			
7117.11 000	- - Cuff-links and studs	kg	Nil	Nil
7117.19 000	- - Other	kg	Nil	Nil
7117.90	- Other:			
100	- - Wholly of plastics or glass	kg	Nil	Nil
200	- - 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	Nil
300	- - Wholly of porcelain or china	kg	Nil	Nil
	- - Other:			
910	- - - Cuff-links and studs	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
71.18	Coin.			
7118.10 000	- Coin (other than gold coin), not being legal tender	kg	5%	Nil
7118.90	- Other:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- - Gold coin	kg	Nil	Nil
900	- - Other	kg	5%	Nil

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Section Notes.

1. This Section does not cover:
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
 - (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
 - (c) Headgear or parts thereof of heading 65.06 or 65.07;
 - (d) Umbrella frames or other articles of heading 66.03;
 - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
 - (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
 - (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
 - (n) Articles of Chapter 97 (for example, works of art).
2. Throughout the Nomenclature, the expression "parts of general use" means:
 - (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
 - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
 - (c) Articles of headings 83.01, 83.02, 83.08, 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 Chapters 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
 - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles:

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

For this purpose:

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

Chapter 72

Iron and steel

Chapter 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

National Notes.

1. Hoop and strip –

For the purposes of heading 72.11, 72.12, 72.20 and 72.26 hoop and strip are rolled products with sheared or unsheared edges, of a rectangular section of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of such dimensions that the thickness does not exceed one tenth of the width, in straight strips, coils or flattened coils.

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
72.01	I. - PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM			
	Pig iron and spiegeleisen in pigs, blocks or other primary forms.			
7201.10 000	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	kg	Nil	Nil
7201.20 000	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	kg	Nil	Nil
7201.50 000	- Alloy pig iron; spiegeleisen	kg	Nil	Nil
72.02	Ferro-alloys.			
	- Ferro-manganese:			
7202.11 000	- - Containing by weight more than 2% of carbon	kg	Nil	Nil
7202.19 000	- - Other	kg	Nil	Nil
	- Ferro-silicon:			
7202.21 000	- - Containing by weight more than 55% of silicon	kg	Nil	Nil
7202.29 000	- - Other	kg	Nil	Nil
7202.30 000	- Ferro-silico-manganese	kg	Nil	Nil
	- Ferro-chromium:			
7202.41 000	- - Containing by weight more than 4% of carbon	kg	Nil	Nil
7202.49 000	- - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7202.50 000	- Ferro-silico-chromium	kg	Nil	Nil
7202.60 000	- Ferro-nickel	kg	Nil	Nil
7202.70 000	- Ferro-molybdenum	kg	Nil	Nil
7202.80 000	- Ferro-tungsten and ferro-silico-tungsten	kg	Nil	Nil
	- Other:			
7202.91 000	- - Ferro-titanium and ferro-silico-titanium	kg	Nil	Nil
7202.92 000	- - Ferro-vanadium	kg	Nil	Nil
7202.93 000	- - Ferro-niobium	kg	Nil	Nil
7202.99 000	- - Other	kg	Nil	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.			
7203.10 000	- Ferrous products obtained by direct reduction of iron ore	kg	Nil	Nil
7203.90 000	- Other	kg	Nil	Nil
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.			
7204.10 000	- Waste and scrap of cast iron	kg	Nil	10%
	- Waste and scrap of alloy steel:			
7204.21 000	- - Of stainless steel	kg	Nil	10%
7204.29 000	- - Other	kg	Nil	10%
7204.30 000	- Waste and scrap of tinned iron or steel	kg	Nil	10%
	- Other waste and scrap:			
7204.41 000	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	kg	Nil	10%
7204.49 000	- - Other	kg	Nil	10%
7204.50 000	- Remelting scrap ingots	kg	5% and RM0.04921	10%
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.			
7205.10 000	- Granules	kg	Nil	Nil
	- Powders:			
7205.21 000	- - Of alloy steel	kg	Nil	Nil
7205.29 000	- - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	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:			
200	- - Containing by weight less than 0.6% of carbon	kg	Nil	Nil
900	- - Other	kg	5%	Nil
7206.90	- Other	kg	Nil	Nil
72.07	Semi-finished products of iron or non-alloy steel.			
	- Containing by weight less than 0.25% of carbon:			
7207.11	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	kg	Nil	Nil
7207.12	- - Other, of rectangular (other than square) cross-section	kg	Nil	Nil
7207.19	- - Other	kg	Nil	Nil
7207.20	- Containing by weight 0.25% or more of carbon:			
200	- - Containing by weight less than 0.6 % of carbon	kg	Nil	Nil
900	- - Other	kg	5%	Nil
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.			
7208.10	- In coils, not further worked than hot-rolled, with patterns in relief	kg	20%	Nil
	- Other, in coils, not further worked than hot-rolled, pickled:			
7208.25	- - Of a thickness of 4.75 mm or more	kg	20%	Nil
7208.26	- - Of a thickness of 3 mm or more but less than 4.75 mm	kg	20%	Nil
7208.27	- - Of a thickness of less than 3 mm	kg	20%	Nil
	- Other, in coils, not further worked than hot-rolled:			
7208.36	- - Of a thickness exceeding 10 mm	kg	20%	Nil
7208.37	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	20%	Nil
7208.38	- - Of a thickness of 3 mm or more but less than 4.75 mm	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7208.39	- - Of a thickness of less than 3 mm:			
200	- - - Containing by weight less than 0.6% of carbon	kg	20%	Nil
900	- - - Other	kg	20%	Nil
7208.40	000 - Not in coils, not further worked than hot-rolled, with patterns in relief	kg	20%	Nil
	- Other, not in coils, not further worked than hot-rolled:			
7208.51	000 - - Of a thickness exceeding 10 mm	kg	20%	Nil
7208.52	000 - - Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	20%	Nil
7208.53	000 - - Of a thickness of 3 mm or more but not less than 4.75 mm	kg	20%	Nil
7208.54	- - Of a thickness of less than 3 mm:			
200	- - - Containing by weight less than 0.6% of carbon	kg	20%	Nil
900	- - - Other	kg	20%	Nil
7208.90	- Other:			
300	- - Containing by weight less than 0.6% of carbon	kg	20%	Nil
900	- - Other	kg	20%	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	000 - - Of a thickness of 3 mm or more	kg	20%	Nil
7209.16	000 - - Of a thickness exceeding 1 mm but less than 3 mm	kg	20%	Nil
7209.17	000 - - Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	20%	Nil
7209.18	- - Of a thickness of less than 0.5 mm:			
	- - - Containing by weight less than 0.6% of carbon:			
210	- - - - Of a thickness not exceeding 0.17 mm	kg	20%	Nil
290	- - - - Other	kg	20%	Nil
900	- - - Other	kg	20%	Nil
	- Not in coils, not further worked than cold-rolled (cold-reduced):			
7209.25	000 - - Of a thickness of 3 mm or more	kg	20%	Nil
7209.26	000 - - Of a thickness exceeding 1 mm but less than 3 mm	kg	20%	Nil
7209.27	000 - - Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	20%	Nil
7209.28	- - Of a thickness of less than 0.5 mm:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7209.90	- - - Containing by weight less than 0.6% of carbon:			
	210 - - - - Of a thickness not exceeding 0.17 mm	kg	20%	Nil
	290 - - - - Other	kg	20%	Nil
	900 - - - Other	kg	20%	Nil
	- Other:			
	200 - - Corrugated	kg	20%	Nil
	- - Other:			
72.10	910 - - - Containing by weight less than 0.6% of carbon	kg	20%	Nil
	990 - - - Other	kg	20%	Nil
	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.			
7210.11	- Plated or coated with tin:			
	- - Of a thickness of 0.5 mm or more:			
	200 - - - Containing by weight less than 0.6% of carbon	kg	10%	Nil
7210.12	900 - - - Other	kg	20%	Nil
	- - Of a thickness of less than 0.5 mm:			
	200 - - - Containing by weight less than 0.6% of carbon	kg	10%	Nil
7210.20	900 - - - Other	kg	20%	Nil
	- Plated or coated with lead, including terne-plate:			
	- - Containing by weight less than 0.6% of carbon:			
7210.30	210 - - - Of a thickness not exceeding 1.5 mm	kg	20%	Nil
	290 - - - Other	kg	20%	Nil
	900 - - Other	kg	20%	Nil
7210.41	- Electrolytically plated or coated with zinc:			
	- - Containing by weight less than 0.6% of carbon:			
	210 - - - Of a thickness not exceeding 1.5 mm	kg	20%	Nil
7210.41	290 - - - Other	kg	20%	Nil
	900 - - Other	kg	20%	Nil
	- Otherwise plated or coated with zinc:			
7210.41	- - Corrugated:			
	- - - Containing by weight less than 0.6% of carbon:			
	210 - - - Of a thickness not exceeding 1.5 mm	kg	20%	Nil
7210.41	290 - - - - Other	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
900	- - - Other	kg	20%	Nil
7210.49	- - Other:			
	- - - Containing by weight less than 0.6% of carbon:			
210	- - - - Of a thickness not exceeding 1.5 mm	kg	20%	Nil
290	- - - - Other	kg	20%	Nil
900	- - - Other	kg	20%	Nil
7210.50	000 - Plated or coated with chromium oxide or with chromium and chromium oxides	kg	20%	Nil
7210.61	- Plated or coated with aluminium:			
	- - Plated or coated with aluminium-zinc alloys:			
	- - - Containing by weight less than 0.6% of carbon:			
310	- - - - Of a thickness not exceeding 1.5 mm	kg	20%	Nil
390	- - - - Other	kg	20%	Nil
900	- - - Other	kg	20%	Nil
7210.69	- - Other:			
	- - - Containing by weight less than 0.6% of carbon:			
210	- - - - Of a thickness not exceeding 1.5 mm	kg	20%	Nil
290	- - - - Other	kg	20%	Nil
900	- - - Other	kg	20%	Nil
7210.70	- Painted, varnished or coated with plastics:			
	- - Containing by weight less than 0.6% of carbon:			
210	- - - Of a thickness not exceeding 1.5 mm	kg	20%	Nil
290	- - - Other	kg	20%	Nil
900	- - Other	kg	20%	Nil
7210.90	- Other:			
	- - Containing by weight less than 0.6% of carbon:			
210	- - - Of a thickness not exceeding 1.5 mm	kg	20%	Nil
290	- - - Other	kg	20%	Nil
900	- - Other	kg	20%	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:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7211.13 000	- - Rolled on four faces or in 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	kg	20%	Nil
7211.14	- - Other, of a thickness of 4.75 mm or more:			
	- - - Containing by weight less than 0.6% of carbon:			
210	- - - - Hoop and strip	kg	20%	Nil
290	- - - - Other	kg	20%	Nil
	- - - Other:			
910	- - - - Hoop and strip	kg	20%	Nil
990	- - - - Other	kg	20%	Nil
7211.19	- - Other:			
	- - - Containing by weight less than 0.6% of carbon:			
210	- - - - Hoop and strip	kg	20%	Nil
290	- - - - Other	kg	20%	Nil
	- - - Other:			
910	- - - - Hoop and strip	kg	20%	Nil
990	- - - - Other	kg	20%	Nil
	- Not further worked than cold-rolled (cold-reduced):			
7211.23	- - Containing by weight less than 0.25% of carbon:			
100	- - - Hoop and strip	kg	20%	Nil
300	- - - Corrugated	kg	20%	Nil
900	- - - Other	kg	20%	Nil
7211.29	- - Other:			
	- - - Containing by weight 0.25% or more, but less than 0.6% of carbon:			
110	- - - - Hoop and strip	kg	20%	Nil
	- - - Corrugated	kg	20%	Nil
190	- - - - Other	kg	20%	Nil
200	- - - Containing by weight 0.6% or more of carbon	kg	20%	Nil
7211.90 000	- Other	kg	20%	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:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7212.20	- - Containing by weight less than 0.6% of carbon:			
	210 - - - Hoop and strip	kg	20%	Nil
	290 - - - Other	kg	10%	Nil
	- - Other:			
	910 - - - Hoop and strip	kg	20%	Nil
	990 - - - Other	kg	20%	Nil
7212.30	- Electrolytically plated or coated with zinc:			
	- - Containing by weight less than 0.6% of carbon:			
	210 - - - Hoop and strip	kg	20%	Nil
	- - - Other:			
	291 - - - - Of a thickness not exceeding 1.5 mm	kg	20%	Nil
	299 - - - - Other	kg	20%	Nil
	- - Other:			
	910 - - - Hoop and strip	kg	20%	Nil
	990 - - - Other	kg	20%	Nil
	- Otherwise plated or coated with zinc:			
7212.40	- - Containing by weight less than 0.6% of carbon:			
	210 - - - Hoop and strip	kg	20%	Nil
	- - - Other:			
	291 - - - - Of a thickness not exceeding 1.5 mm	kg	20%	Nil
	299 - - - - Other	kg	20%	Nil
	- - Other:			
	910 - - - Hoop and strip	kg	20%	Nil
	990 - - - Other	kg	20%	Nil
	- Painted, varnished or coated with plastics:			
	- - Containing by weight less than 0.6% of carbon:			
7212.50	210 - - - Hoop and strip	kg	20%	Nil
	- - - Other:			
	291 - - - - Of a thickness not exceeding 1.5 mm	kg	20%	Nil
	299 - - - - Other	kg	20%	Nil
	- - Other:			
	910 - - - Hoop and strip	kg	20%	Nil
	990 - - - Other	kg	20%	Nil
	- Otherwise plated or coated:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7212.60	- - Containing by weight less than 0.6% of carbon:			
	210 - - - Hoop and strip	kg	20%	Nil
	- - - Other:			
	291 - - - - Of a thickness not exceeding 1.5 mm	kg	20%	Nil
	299 - - - - Other	kg	20%	Nil
	- - Other:			
	910 - - - Hoop and strip	kg	20%	Nil
	990 - - - Other	kg	20%	Nil
	- Clad:			
	- - Containing by weight less than 0.6% of carbon:			
	210 - - - Hoop and strip	kg	20%	Nil
	- - - Other:			
	291 - - - - Of a thickness not exceeding 1.5 mm	kg	20%	Nil
	299 - - - - Other	kg	20%	Nil
	- - Other:			
	910 - - - Hoop and strip	kg	20%	Nil
	990 - - - Other	kg	20%	Nil
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.			
7213.10	000 - Containing indentations, ribs, grooves or other deformations produced during the rolling process	kg	5%	Nil
7213.20	000 - Other, of free-cutting steel	kg	5%	Nil
	- Other:			
7213.91	000 - - Of circular cross-section measuring less than 14 mm in diameter	kg	5%	Nil
7213.99	000 - - Other	kg	5%	Nil
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.			
7214.10	- Forged:			
	- - Containing by weight less than 0.6% of carbon:			
210	- - - Of circular cross-section	kg	5%	Nil
290	- - - Other	kg	5%	Nil
	- - Other:			
910	- - - Of circular cross-section	kg	5%	Nil
990	- - - Other	kg	Nil	Nil
7214.20	- Containing indentations, ribs, grooves			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	or other deformations produced during the rolling process or twisted after rolling:			
	- - Containing by weight less than 0.6% of carbon:			
210	- - - Of circular cross-section	kg	5%	Nil
290	- - - Other	kg	5%	Nil
	- - Other:			
910	- - - Of circular cross-section	kg	5%	Nil
990	- - - Other	kg	Nil	Nil
7214.30	- Other, of free-cutting steel:			
100	- - Of circular cross-section	kg	5%	Nil
900	- - Other	kg	5%	Nil
	- Other:			
7214.91	- - Of rectangular (other than square) cross-section:			
200	- - - Containing by weight less than 0.6% of carbon	kg	5%	Nil
900	- - - Other	kg	Nil	Nil
7214.99	- - Other:			
	- - - Containing by weight less than 0.6% of carbon:			
210	- - - - Of circular cross-section	kg	5%	Nil
290	- - - - Other	kg	5%	Nil
	- - Other:			
910	- - - Of circular cross-section	kg	5%	Nil
990	- - - Other	kg	Nil	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:			
100	- - Of circular cross-section	kg	5%	Nil
900	- - Other	kg	5%	Nil
7215.50	- Other, not further worked than cold-formed or cold-finished:			
	- - Containing by weight less than 0.6% of carbon:			
210	- - - Of circular cross-section	kg	5%	Nil
290	- - - Other	kg	5%	Nil
	- - Other:			
910	- - - Of circular cross-section	kg	5%	Nil
990	- - - Other	kg	Nil	Nil
7215.90	- Other:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- - Of circular cross-section	kg	5%	Nil
900	- - Other	kg	5%	Nil
72.16	Angles, shapes and sections of iron or non-alloy steel.			
7216.10 000	- 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	5%	Nil
7216.21 000	- - L sections	kg	5%	Nil
7216.22 000	- - T sections - U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:	kg	5%	Nil
7216.31 000	- - U sections	kg	5%	Nil
7216.32 000	- - I sections	kg	5%	Nil
7216.33	- - H sections:			
200	- - - Containing by weight less than 0.6% of carbon	kg	5%	Nil
900	- - - Other	kg	5%	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:			
100	- - L sections	kg	5%	Nil
200	- - T sections	kg	5%	Nil
7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:			
100	- - Angles	kg	5%	Nil
200	- - Shapes and sections - Angles, shapes and sections, not further worked than cold-formed or cold-finished:	kg	5%	Nil
7216.61	- - Obtained from flat-rolled products:			
100	- - - Angles	kg	5%	Nil
200	- - - Shapes and sections	kg	5%	Nil
7216.69	- - Other:			
100	- - - Angles	kg	5%	Nil
200	- - - Shapes and sections - Other:	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7216.91	- - Cold-formed or cold-finished from flat-rolled products:			
	- - - Angles:			
110	- - - - Slotted angles	kg	5%	Nil
190	- - - - Other	kg	5%	Nil
200	- - - Shapes and sections	kg	5%	Nil
7216.99	- - Other:			
	- - - Angles:			
110	- - - - Slotted angles	kg	5%	Nil
190	- - - - Other	kg	5%	Nil
200	- - - Shapes and sections	kg	5%	Nil
72.17	Wire of iron or non-alloy steel.			
7217.10 000	- Not plated or coated, whether or not polished	kg	5%	Nil
7217.20 000	- Plated or coated with zinc	kg	5%	Nil
7217.30 000	- Plated or coated with other base metals	kg	5%	Nil
7217.90 000	- Other	kg	5%	Nil
	III.- STAINLESS STEEL			
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.			
7218.10 000	- Ingots and other primary forms	kg	Nil	Nil
	- Other:			
7218.91 000	- - Of rectangular (other than square) cross-section	kg	5%	Nil
7218.99 000	- - Other	kg	5%	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:			
7219.11 000	- - Of a thickness exceeding 10 mm	kg	Nil	Nil
7219.12 000	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	Nil	Nil
7219.13 000	- - Of a thickness of 3 mm or more but less than 4.75 mm	kg	Nil	Nil
7219.14 000	- - Of a thickness of less than 3 mm	kg	Nil	Nil
	- Not further worked than hot-rolled, not in coils:			
7219.21 000	- - Of a thickness exceeding 10 mm	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7219.22 000	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	Nil	Nil
7219.23 000	- - Of a thickness of 3 mm or more but less than 4.75 mm	kg	Nil	Nil
7219.24 000	- - Of a thickness of less than 3 mm	kg	Nil	Nil
	- Not further worked than cold-rolled (cold-reduced):			
7219.31 000	- - Of a thickness of 4.75 mm or more	kg	Nil	Nil
7219.32 000	- - Of a thickness of 3 mm or more but less than 4.75 mm	kg	Nil	Nil
7219.33 000	- - Of a thickness exceeding 1 mm but less than 3 mm	kg	Nil	Nil
7219.34 000	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	Nil	Nil
7219.35 000	- - Of a thickness of less than 0.5 mm	kg	Nil	Nil
7219.90 000	- Other	kg	Nil	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:			
	- - - Hoop and strip:			
230	- - - - Of a width not exceeding 400 mm	kg	10%	Nil
290	- - - - Other	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
7220.12	- - Of a thickness of less than 4.75 mm:			
	- - - Hoop and strip:			
130	- - - - Of a width not exceeding 400 mm	kg	10%	Nil
190	- - - - Other	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
7220.20	- Not further worked than cold-rolled (cold-reduced):			
	- - Hoop and strip:			
130	- - - Of a width not exceeding 400 mm	kg	10%	Nil
190	- - - Other	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
7220.90	- Other:			
	- - Hoop and strip:			
130	- - - Of a width not exceeding 400 mm	kg	10%	Nil
190	- - - Other	kg	Nil	Nil
900	- - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7221.00 000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	kg	5%	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:			
7222.11 000	- - Of circular cross-section	kg	5%	Nil
7222.19 000	- - Other	kg	Nil	Nil
7222.20	- Bars and rods, not further worked than cold-formed or cold-finished:			
100	- - Of circular cross-section	kg	5%	Nil
900	- - Other	kg	Nil	Nil
7222.30	- Other bars and rods:			
100	- - Of circular cross-section	kg	5%	Nil
900	- - Other	kg	Nil	Nil
7222.40	- Angles, shapes and sections:			
	- - Angles:			
110	- - - Slotted angles	kg	5%	Nil
190	- - - Other	kg	5%	Nil
200	- - Shapes and sections	kg	5%	Nil
7223.00 000	Wire of stainless steel.	kg	5%	Nil
	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.			
7224.10 000	- Ingots and other primary forms	kg	5%	Nil
7224.90 000	- Other	kg	5%	Nil
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.			
	- Of silicon-electrical steel:			
7225.11 000	- - Grain-oriented	kg	Nil	Nil
7225.19 000	- - Other	kg	Nil	Nil
7225.30 000	- Other, not further worked than hot-rolled, in coils	kg	Nil	Nil
7225.40 000	- Other, not further worked than hot-rolled, not in coils	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7225.50 000	- Other, not further worked than cold-rolled (cold-reduced)	kg	Nil	Nil
	- Other:			
7225.91 000	- - Electrolytically plated or coated with zinc	kg	Nil	Nil
7225.92 000	- - Otherwise plated or coated with zinc	kg	Nil	Nil
7225.99 000	- - Other	kg	Nil	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:			
	- - - Hoop and strip:			
110	- - - - Of a width not exceeding 400 mm	kg	10%	Nil
190	- - - - Other	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
7226.19	- - Other:			
	- - - Hoop and strip:			
110	- - - - Of a width not exceeding 400 mm	kg	10%	Nil
190	- - - - Other	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
7226.20	- Of high speed steel:			
	- - - Hoop and strip:			
130	- - - - Of a width not exceeding 400 mm	kg	10%	Nil
190	- - - - Other	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
	- Other:			
7226.91	- - Not further worked than hot-rolled:			
	- - - Hoop and strip:			
130	- - - - Of a width not exceeding 400 mm	kg	10%	Nil
190	- - - - Other	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
7226.92	- - Not further worked than cold-rolled (cold-reduced):			
	- - - Hoop and strip:			
130	- - - - Of a width not exceeding 400 mm	kg	10%	Nil
190	- - - - Other	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
7226.99	- - Other:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
130	- - - Hoop and strip: - - - - Of a width not exceeding 400 mm	kg	10%	Nil
190	- - - - Other	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.			
7227.10 000	- Of high speed steel	kg	5%	Nil
7227.20 000	- Of silico-manganese steel	kg	5%	Nil
7227.90 000	- Other	kg	5%	Nil
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:			
100	- - Of circular cross-section	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
7228.20	- Bars and rods, of silico-manganese steel:			
100	- - Of circular cross-section	kg	5%	Nil
900	- - Other	kg	Nil	Nil
7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:			
100	- - Of circular cross-section	kg	5%	Nil
900	- - Other	kg	Nil	Nil
7228.40	- Other bars and rods, not further worked than forged:			
100	- - Of circular cross-section	kg	5%	Nil
900	- - Other	kg	Nil	Nil
7228.50	- Other bars and rods, not further worked than cold-formed or cold- finished:			
100	- - Of circular cross-section	kg	5%	Nil
900	- - Other	kg	Nil	Nil
7228.60	- Other bars and rods:			
100	- - Of circular cross-section	kg	5%	Nil
900	- - Other	kg	Nil	Nil
7228.70	- Angles, shapes and sections:			
	- - Angles:			
110	- - - Slotted angles	kg	5%	Nil
190	- - - Other	kg	5%	Nil
200	- - Shapes and sections	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7228.80	- Hollow drill bars and rods:			
100	- - Containing by weight less than 0.6% of carbon	kg	5%	Nil
	- - Other:			
910	- - - Of circular cross-section	kg	5%	Nil
990	- - - Other	kg	Nil	Nil
72.29	Wire of other alloy steel.			
7229.20 000	- Of silico-manganese steel	kg	5%	Nil
7229.90	- Other:			
200	- - Of high speed steel	kg	5%	Nil
900	- - Other	kg	5%	Nil

Chapter 73
Articles of iron or steel

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
7301.10 000	- Sheet piling	kg	5%	Nil
7301.20 000	- Angles, shapes and sections	kg	5%	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.			
7302.10 000	- Rails	kg	5%	Nil
7302.30 000	- Switch blades, crossing frogs, point rods and other crossing pieces	kg	Nil	Nil
7302.40 000	- Fish-plates and sole plates	kg	Nil	Nil
7302.90	- Other:			
100	- - Sleepers (cross-ties)	kg	5%	Nil
900	- - Other	kg	Nil	Nil
7303.00 000	Tubes, pipes and hollow profiles, of cast iron.	kg	20%	Nil
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.			
7304.11 000	- Line pipe of a kind used for oil or gas pipelines: - - Of stainless steel	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7304.19 000	- - Other	kg	20%	Nil
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:			
7304.22 000	- - Drill pipe of stainless steel	kg	20%	Nil
7304.23 000	- - Other drill pipe	kg	20%	Nil
7304.24 000	- - Other, of stainless steel	kg	20%	Nil
7304.29 000	- - Other	kg	20%	Nil
	- Other, of circular cross-section, of iron or non-alloy steel:			
7304.31	- - Cold-drawn or cold-rolled (cold-reduced):			
100	- - - High pressure pipe	kg	20%	Nil
900	- - - Other	kg	20%	Nil
7304.39	- - Other:			
100	- - - High pressure pipe	kg	20%	Nil
900	- - - Other	kg	20%	Nil
	- Other, of circular cross-section, of stainless steel:			
7304.41	- - Cold-drawn or cold-rolled (cold-reduced):			
100	- - - High pressure pipe	kg	20%	Nil
900	- - - Other	kg	20%	Nil
7304.49	- - Other:			
100	- - - High pressure pipe	kg	20%	Nil
900	- - - Other	kg	20%	Nil
	- Other, of circular cross-section, of other alloy steel:			
7304.51	- - Cold-drawn or cold-rolled (cold-reduced):			
100	- - - High pressure pipe	kg	20%	Nil
900	- - - Other	kg	20%	Nil
7304.59	- - Other:			
100	- - - High pressure pipe	kg	20%	Nil
900	- - - Other	kg	20%	Nil
7304.90	- Other:			
100	- - High pressure pipe	kg	20%	Nil
900	- - Other	kg	20%	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:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7305.11 000	- - Longitudinally submerged arc welded	kg	20%	Nil
7305.12 000	- - Other, longitudinally welded	kg	20%	Nil
7305.19 000	- - Other	kg	20%	Nil
7305.20 000	- Casing of a kind used in drilling for oil or gas	kg	20%	Nil
	- Other, welded:			
7305.31 000	- - Longitudinally welded	kg	20%	Nil
7305.39 000	- - Other	kg	20%	Nil
7305.90 000	- Other	kg	20%	Nil
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.			
	- Line pipe of a kind used for oil or gas pipelines:			
7306.11 000	- - Welded, of stainless steel	kg	20%	Nil
7306.19 000	- - Other	kg	20%	Nil
	- Casing and tubing of a kind used in drilling for oil or gas:			
7306.21 000	- - Welded, of stainless steel	kg	20%	Nil
7306.29 000	- - Other	kg	20%	Nil
7306.30 000	- Other, welded, of circular cross section, of iron or non-alloy steel	kg	20%	Nil
7306.40 000	- Other, welded, of circular cross-section, of stainless steel	kg	20%	Nil
7306.50 000	- Other, welded, of circular cross-section, of other alloy steel	kg	20%	Nil
	- Other, welded, of non-circular cross-section:			
7306.61 000	- - Of square or rectangular cross-section	kg	20%	Nil
7306.69 000	- - Of other non-circular cross-section	kg	20%	Nil
7306.90 000	- Other	kg	20%	Nil
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.			
	- Cast fittings:			
7307.11 000	- - Of non-malleable cast iron	kg	15%	Nil
7307.19 000	- - Other	kg	15%	Nil
	- Other, of stainless steel:			
7307.21	- - Flanges:			
100	- - - Having an internal diameter of less than 15 cm	kg	10%	Nil
900	- - - Other	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7307.22	- - Threaded elbows, bends and sleeves:			
100	- - - Having an internal diameter of less than 15 cm	kg	5%	Nil
900	- - - Other	kg	5%	Nil
7307.23	- - Butt welding fittings:			
100	- - - Having an internal diameter of less than 15 cm	kg	10%	Nil
900	- - - Other	kg	5%	Nil
7307.29	- - Other:			
100	- - - Having an internal diameter of less than 15 cm	kg	20%	Nil
900	- - - Other	kg	5%	Nil
7307.91	- - Flanges:			
100	- - - Having an internal diameter of less than 15 cm	kg	20%	Nil
900	- - - Other	kg	5%	Nil
7307.92	- - Threaded elbows, bends and sleeves:			
100	- - - Having an internal diameter of less than 15 cm	kg	20%	Nil
900	- - - Other	kg	5%	Nil
7307.93	- - Butt welding fittings:			
100	- - - Having an internal diameter of less than 15 cm	kg	20%	Nil
900	- - - Other	kg	5%	Nil
7307.99	- - Other:			
100	- - - Having an internal diameter of less than 15 cm	kg	20%	Nil
900	- - - Other	kg	5%	Nil
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.			
7308.10 000	- Bridges and bridge-sections	kg	20%	Nil
7308.20 000	- Towers and lattice masts	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7308.30 000	- Doors, windows and their frames and thresholds for doors	kg	20%	Nil
7308.40 000	- Equipment for scaffolding, shuttering, propping or pitpropping	kg	20%	Nil
7308.90	- Other:			
200	- - Corrugated and curved galvanised plates or sheets prepared for use in conduits, culverts or tunnels	kg	20%	Nil
300	- - Perforated cable trays	kg	10%	Nil
	- - Other:			
910	- - - Guardrails	kg	20%	Nil
990	- - - Other	kg	20%	Nil
7309.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of capacity exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
100	- Of a kind used for the conveyance or packing of good	kg	5%	Nil
900	- Other	kg	10%	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 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7310.10	- Of a capacity of 50 l or more:			
200	- - Of tinplate	kg	15%	Nil
900	- - Other	kg	5%	Nil
	- Of a capacity of less than 50 l:			
7310.21	- - Cans which are to be closed by soldering or crimping:			
200	- - - Of tinplate	kg	15%	Nil
900	- - - Other	kg	5%	Nil
7310.29	- - Other:			
200	- - - Of tinplate	kg	15%	Nil
900	- - - Other	kg	5%	Nil
7311.00	Containers for compressed or liquefied gas, of iron or steel.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- Seamless steel cylinders	kg	Nil	Nil
910	- Other:			
	- Containers for mechanical lighters of a capacity of less than 30 l which do not constitute parts of mechanical lighters	kg	Nil	Nil
920	- Automotive liquefied petroleum gas (LPG) cylinders	kg	Nil	Nil
990	- Other	kg	15%	Nil
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.			
7312.10 000	- Stranded wire, ropes and cables	kg	5%	Nil
7312.90 000	- Other	kg	5%	Nil
7313.00 000	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	5%	Nil
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.			
	- Woven cloth:			
7314.12 000	- Endless bands for machinery, of stainless steel	kg	5%	Nil
7314.14 000	- Other woven cloth, of stainless steel	kg	5%	Nil
7314.19 000	- Other	kg	5%	Nil
7314.20 000	- 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	5%	Nil
	- Other grill, netting and fencing, welded at the intersection:			
7314.31 000	- Plated or coated with zinc	kg	5%	Nil
7314.39 000	- Other	kg	5%	Nil
	- Other cloth, grill, netting and fencing:			
7314.41 000	- Plated or coated with zinc	kg	5%	Nil
7314.42 000	- Coated with plastics	kg	5%	Nil
7314.49 000	- Other	kg	5%	Nil
7314.50 000	- Expanded metal	kg	5%	Nil
73.15	Chain and parts thereof, of iron or steel.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7315.11	- Articulated link chain and parts thereof:			
200	- - Roller chain:	kg	5%	Nil
	- - - Bicycle or motorcycle chain			
	- - - Other:			
910	- - - - Transmission type of pitch length of not less than 6 mm and not more than 32 mm	kg	5%	Nil
990	- - - - Other	kg	5%	Nil
7315.12	- - Other chain:			
200	- - - Bicycle or motorcycle chain	kg	5%	Nil
900	- - - Other	kg	5%	Nil
7315.19	- - Parts:			
400	- - - Bicycle or motorcycle chain	kg	5%	Nil
	- - - Other:			
910	- - - - Transmission type of pitch length of not less than 6 mm and not more than 32 mm	kg	5%	Nil
990	- - - - Other	kg	5%	Nil
7315.20	000 - Skid chain	kg	5%	Nil
	- Other chain:			
7315.81	000 - - Stud-link	kg	5%	Nil
7315.82	000 - - Other, welded link	kg	5%	Nil
7315.89	- - Other:			
200	- - - Bicycle or motorcycle chain	kg	5%	Nil
900	- - - Other	kg	5%	Nil
7315.90	- Other parts:			
200	- - - Bicycle or motorcycle chain	kg	5%	Nil
900	- - - Other	kg	5%	Nil
7316.00	000 Anchors, grapnels and parts thereof, of iron or steel.	kg	5%	Nil
7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.			
100	- Wire nails and staples	kg	5%	Nil
900	- Other	kg	5%	Nil
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	washers) and similar articles, of iron or steel.			
	- Threaded articles:			
7318.11 000	- - Coach screws	kg	5%	Nil
7318.12 000	- - Other wood screws	kg	5%	Nil
7318.13 000	- - Screw hooks and screw rings	kg	5%	Nil
7318.14 000	- - Self-tapping screws	kg	5%	Nil
7318.15 000	- - Other screws and bolts, whether or not with their nuts or washers	kg	5%	Nil
7318.16 000	- - Nuts	kg	5%	Nil
7318.19 000	- - Other	kg	5%	Nil
	- Non-threaded articles:			
7318.21 000	- - Spring washers and other lock washers	kg	5%	Nil
7318.22 000	- - Other washers	kg	5%	Nil
7318.23 000	- - Rivets	kg	5%	Nil
7318.24 000	- - Cotters and cotter-pins	kg	5%	Nil
7318.29 000	- - Other	kg	5%	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.			
7319.40 000	- Safety pins and other pins	kg	5%	Nil
7319.90 000	- Other	kg	5%	Nil
73.20	Springs and leaves for springs, of iron or steel.			
7320.10 000	- Leaf-springs and leaves therefor	kg	5%	Nil
7320.20 000	- Helical springs	kg	5%	Nil
7320.90 000	- Other	kg	5%	Nil
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.			
	- Cooking appliances and plate warmers:			
7321.11 000	- - For gas fuel or for both gas and other fuels	u	20%	Nil
7321.12 000	- - For liquid fuel	u	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7321.19 000	- - Other, including appliances for solid fuel	u	20%	Nil
7321.81	- - Other appliances:			
100	- - For gas fuel or for both gas and other fuels:			
900	- - - Gas fuel	u	20%	Nil
	- - - Other	u	20%	Nil
7321.82 000	- - For liquid fuel	u	20%	Nil
7321.89 000	- - Other, including appliances for solid fuel	u	20%	Nil
7321.90	- Parts:			
100	- - Of kerosene stoves	kg	5%	Nil
	- - Of cooking appliances and plate warmers using gas fuel:			
210	- - - Pressed parts, whether enamelled or not	kg	20%	Nil
220	- - - Burner	kg	20%	Nil
290	- - - Other	kg	5%	Nil
900	- - Other	kg	5%	Nil
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.			
	- Radiators and parts thereof:			
7322.11 000	- - Of cast iron	kg	Nil	Nil
7322.19 000	- - Other	kg	Nil	Nil
7322.90 000	- Other	kg	Nil	Nil
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.			
7323.10 000	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like.	kg	10%	Nil
	- Other:			
7323.91	- - Of cast iron, not enamelled:			
100	- - - Ash trays	kg	20%	Nil
900	- - - Other	kg	15%	Nil
7323.92 000	- - Of cast iron, enamelled	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7323.93	- - Of stainless steel:			
100	- - - Ash trays	kg	20%	Nil
900	- - - Other	kg	15%	Nil
7323.94 000	- - Of iron (other than cast iron) or steel, enamelled	kg	20%	Nil
7323.99	- - Other:			
100	- - - Ash trays	kg	20%	Nil
900	- - - Other	kg	15%	Nil
73.24	Sanitary ware and parts thereof, of iron or steel.			
7324.10	- Sinks and wash basins, of stainless steel:			
100	- - Kitchen sinks	kg	20%	Nil
900	- - Other	kg	5%	Nil
	- Baths:			
7324.21	- - Of cast iron, whether or not enamelled:			
100	- - - Long shaped bathtubs	kg	20%	Nil
900	- - - Other	kg	5%	Nil
7324.29	- - Other:			
100	- - - Long shaped bathtubs	kg	20%	Nil
900	- - - Other	kg	5%	Nil
7324.90	- Other, including parts:			
100	- - Flushing water closets or urinals (fixed type)	kg	Nil	Nil
200	- - Kitchen sinks	kg	20%	Nil
	- - Other:			
810	- - - Bed pans and portable urinals	kg	Nil	Nil
890	- - - Other	kg	5%	Nil
	- - Parts:			
910	- - - Of flushing water closets or urinals (fixed type)	kg	Nil	Nil
920	- - - Of kitchen sinks	kg	20%	Nil
930	- - - Of long shaped bathtubs	kg	20%	Nil
990	- - - Other	kg	5%	Nil
73.25	Other cast articles of iron or steel.			
7325.10	- Of non-malleable cast iron:			
100	- - Manhole covers, gratings and frames thereof	kg	15%	Nil
900	- - Other	kg	5%	Nil
	- Other:			
7325.91 000	- - Grinding balls and similar articles for mills	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7325.99	- - Other:			
100	- - - Manhole covers, gratings and frames thereof	kg	15%	Nil
900	- - - Other	kg	5%	Nil
73.26	Other articles of iron or steel.			
	- Forged or stamped but not further worked:			
7326.11 000	- - Grinding balls and similar articles for mills	kg	5%	Nil
7326.19 000	- - Other	kg	5%	Nil
7326.20	- Articles of iron or steel wire:			
100	- - Poultry cages and the like	kg	Nil	Nil
900	- - Other	kg	5%	Nil
7326.90	- Other			
	- - Parts for goods falling within heading 73.10:			
110	- - - For goods made of tin plates	kg	5%	Nil
190	- - - Other	kg	5%	Nil
200	- - Cigarette cases and boxes	kg	20%	Nil
300	- - Blinds	kg	20%	Nil
500	- - Roofing tiles	kg	5%	Nil
600	- - Horseshoes	kg	Nil	Nil
700	- - Spurs for horse riding boots	kg	Nil	Nil
800	- - Bunsen burners	kg	20%	Nil
900	- - Other	kg	5%	Nil

Chapter 74
Copper and articles thereof

Chapter Notes.

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 elements*, each		0.3

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

(b) Copper alloys

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

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

(c) Master alloys

Alloys containing with other elements more than 10% by weight of copper, not usefully

malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.48.

(d) Bars and rods

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

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

(e) Profiles

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

(f) Wire

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

(g) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including

"modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

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

(h) Tubes and pipes

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

Subheading Note.

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

(a) Copper-zinc base alloys (brasses)

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

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

(b) Copper-tin base alloys (bronzes)

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

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

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

(d) Copper-nickel base alloys

Alloys of copper and nickel, with or without other elements but in any case containing by

weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7401.00 000	Copper mattes; cement copper (precipitated copper).	kg	Nil	5%
7402.00 000	Unrefined copper; copper anodes for electrolytic refining.	kg	Nil	5%
74.03	Refined copper and copper alloys, unwrought.			
	- Refined copper:			
7403.11 000	- - Cathodes and sections of cathodes	kg	Nil	5%
7403.12 000	- - Wire-bars	kg	Nil	5%
7403.13 000	- - Billets	kg	Nil	5%
7403.19 000	- - Other	kg	Nil	5%
	- Copper alloys:			
7403.21 000	- - Copper-zinc base alloys (brass)	kg	Nil	5%
7403.22 000	- - Copper-tin base alloys (bronze)	kg	Nil	5%
7403.29 000	- - Other copper alloys (other than master alloys of heading 74.05)	kg	Nil	5%
7404.00 000	Copper waste and scrap.	kg	Nil	10%
7405.00 000	Master alloys of copper.	kg	Nil	10%
74.06	Copper powders and flakes.			
7406.10 000	- Powders of non-lamellar structure	kg	Nil	Nil
7406.20 000	- Powders of lamellar structure; flakes	kg	Nil	Nil
74.07	Copper bars, rods and profiles.			
7407.10	- Of refined copper:			
100	- - Bars and rods	kg	18%	Nil
200	- - Profiles	kg	Nil	Nil
	- Of copper alloys:			
7407.21 000	- - Of copper-zinc base alloys (brass)	kg	Nil	Nil
7407.29 000	- - Other	kg	Nil	Nil
74.08	Copper wire.			
	- Of refined copper:			
7408.11 000	- - Of which the maximum cross-sectional dimension exceeds 6 mm	kg	25%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7408.19 000	- - Other	kg	25%	Nil
	- Of copper alloys:			
7408.21 000	- - Of copper-zinc base alloys (brass)	kg	Nil	Nil
7408.22 000	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	Nil	Nil
7408.29 000	- - Other	kg	Nil	Nil
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.			
	- Of refined copper:			
7409.11 000	- - In coils	kg	Nil	Nil
7409.19 000	- - Other	kg	Nil	Nil
	- Of copper-zinc base alloys (brass):			
7409.21 000	- - In coils	kg	Nil	Nil
7409.29 000	- - Other	kg	Nil	Nil
	- Of copper-tin base alloys (bronze):			
7409.31 000	- - In coils	kg	Nil	Nil
7409.39 000	- - Other	kg	Nil	Nil
7409.40 000	- Of copper-nickel base alloy (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	Nil	Nil
7409.90 000	- Of other copper alloys	kg	Nil	Nil
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.			
	- Not backed:			
7410.11 000	- - Of refined copper	kg	Nil	Nil
7410.12 000	- - Of copper alloys	kg	Nil	Nil
	- Backed:			
7410.21 000	- - Of refined copper	kg	Nil	Nil
7410.22 000	- - Of copper alloys	kg	Nil	Nil
74.11	Copper tubes and pipes.			
7411.10 000	- Of refined copper	kg	Nil	Nil
	- Of copper alloys :			
7411.21 000	- - Of copper-zinc base alloys (brass)	kg	Nil	Nil
7411.22 000	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	Nil	Nil
7411.29 000	- - Other	kg	Nil	Nil
74.12	Copper tube or pipe fittings (for			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7412.10 000	example, coupling, elbows, sleeves). - Of refined copper	kg	Nil	Nil
7412.20	- Of copper alloys:			
100	- - Of copper-zinc base alloys (brass)	kg	Nil	Nil
200	- - Of copper-tin base alloys (bronze)	kg	5%	Nil
900	- - Other	kg	5%	Nil
7413.00 000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	kg	25%	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.			
7415.10 000	- Nails and tacks, drawing pins, staples and similar articles	kg	Nil	Nil
	- Other articles, not threaded:			
7415.21 000	- - Washers (including spring washers)	kg	Nil	Nil
7415.29 000	- - Other	kg	Nil	Nil
	- Other threaded articles:			
7415.33	- - Screws; bolts and nuts:			
200	- - - Screws	kg	Nil	Nil
300	- - - Bolts and nuts	kg	Nil	Nil
7415.39 000	- - Other	kg	Nil	Nil
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:			
100	- - Pot scourers and scouring or polishing pads, gloves and the like	kg	25%	Nil
200	- - Cooking or heating apparatus of a kind used for household purposes, non-electric and parts thereof	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	- - Other:			
910	- - - Ash trays	kg	25%	Nil
990	- - - Other	kg	25%	Nil
7418.20 000	- Sanitary ware and parts thereof	kg	5%	Nil
74.19	Other articles of copper.			
7419.10 000	- Chain and parts thereof	kg	Nil	Nil
	- Other:			
7419.91 000	- - Cast, moulded, stamped or forged, but not further worked	kg	Nil	Nil
7419.99	- - Other:			
100	- - - Cigarette cases or boxes	kg	25%	Nil
200	- - - Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper	kg	5%	Nil
300	- - - Springs	kg	Nil	Nil
400	- - - Cooking or heating apparatus of a kind used for domestic purposes, non-electric and parts thereof	kg	5%	Nil
500	- - - Articles specially designed for use during religious rites	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil

Chapter 75

Nickel and articles thereof

Chapter Notes.

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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.			
7501.10 000	- Nickel mattes	kg	Nil	10%
7501.20 000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	kg	Nil	10%
75.02	Unwrought nickel.			
7502.10 000	- Nickel, not alloyed	kg	Nil	10%
7502.20 000	- Nickel alloys	kg	Nil	10%
7503.00 000	Nickel waste and scrap.	kg	Nil	Nil
7504.00 000	Nickel powders and flakes.	kg	Nil	Nil
75.05	Nickel bars, rods, profiles and wire.			
	- Bars, rods, profiles:			
7505.11 000	- - Of nickel, not alloyed	kg	Nil	Nil
7505.12 000	- - Of nickel alloys	kg	Nil	Nil
	- Wire:			
7505.21 000	- - Of nickel, not alloyed	kg	Nil	Nil
7505.22 000	- - Of nickel alloys	kg	Nil	Nil
75.06	Nickel plates, sheets, strip and foil.			
7506.10 000	- Of nickel, not alloyed	kg	Nil	Nil
7506.20 000	- Of nickel alloys	kg	Nil	Nil
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).			
	- Tubes and pipes:			
7507.11 000	- - Of nickel, not alloyed	kg	Nil	Nil
7507.12 000	- - Of nickel alloys	kg	Nil	Nil
7507.20 000	- Tube or pipe fittings	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
75.08	Other articles of nickel.			
7508.10 000	- Cloth, grill and netting, of nickel wire	kg	Nil	Nil
7508.90 000	- Other	kg	Nil	Nil

Chapter 76

Aluminium and articles thereof

Chapter Notes.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

width,

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

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

(e) Tubes and pipes

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

Subheading Notes.

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

(a) Aluminium, not alloyed

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

TABLE - Other elements

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

(b) Aluminium alloys

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

- (i) the content by weight of at least one of the 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
76.01	Unwrought aluminium.			
7601.10 000	- Aluminium, not alloyed	kg	Nil	Nil
7601.20 000	- Aluminium alloys	kg	Nil	Nil
7602.00 000	Aluminium waste and scrap.	kg	Nil	10%
76.03	Aluminium powders and flakes.			
7603.10 000	- Powders of non-lamellar structure	kg	Nil	Nil
7603.20 000	- Powders of lamellar structure; flakes	kg	Nil	Nil
76.04	Aluminium bars, rods and profiles.			
7604.10 000	- Of aluminium, not alloyed	kg	25%	Nil
	- Of aluminium alloys:			
7604.21 000	- - Hollow profiles	kg	25%	Nil
7604.29 000	- - Other	kg	25%	Nil
76.05	Aluminium wire.			
	- Of aluminium, not alloyed:			
7605.11 000	- - Of which the maximum cross-sectional dimension exceeds 7 mm	kg	25%	Nil
7605.19 000	- - Other	kg	25%	Nil
	- Of aluminium alloys:			
7605.21 000	- - Of which the maximum cross-sectional dimension exceeds 7 mm	kg	25%	Nil
7605.29 000	- - Other	kg	25%	Nil
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.			
	- Rectangular (including square):			
7606.11 000	- - Of aluminium, not alloyed	kg	30%	Nil
7606.12 000	- - Of aluminium alloys	kg	30%	Nil
	- Other:			
7606.91 000	- - Of aluminium, not alloyed	kg	30%	Nil
7606.92 000	- - Of aluminium alloys	kg	30%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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:			
7607.11 000	- - Rolled but not further worked	kg	25%	Nil
7607.19 000	- - Other	kg	25%	Nil
7607.20	- Backed:			
100	- - Thermal insulation foil	kg	30%	Nil
900	- - Other	kg	30%	Nil
76.08	Aluminium tubes and pipes.			
7608.10 000	- Of aluminium, not alloyed	kg	25%	Nil
7608.20 000	- Of aluminium alloys	kg	25%	Nil
7609.00 000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	kg	5%	Nil
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:			
100	- - Doors	kg	25%	Nil
900	- - Other	kg	25%	Nil
7610.90 000	- Other	kg	25%	Nil
7611.00 000	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	20%	Nil
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	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.			
7612.10 000	- Collapsible tubular containers	kg	20%	Nil
7612.90 000	- Other	kg	20%	Nil
7613.00 000	Aluminium containers for compressed or liquefied gas.	kg	5%	Nil
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.			
7614.10 000	- With steel core	kg	30%	Nil
7614.90 000	- Other	kg	30%	Nil
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.			
7615.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:			
100	- - Pot scourers and scouring or polishing pads, gloves and the like	kg	30%	Nil
900	- - Other	kg	30%	Nil
7615.20	- Sanitary ware and parts thereof:			
100	- - Bed pans, urinals and commodes	kg	Nil	Nil
200	- - Chamber-pots	kg	Nil	Nil
900	- - Other	kg	25%	Nil
76.16	Other articles of aluminium.			
7616.10 000	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	kg	20%	Nil
	- Other:			
7616.91 000	- - Cloth, grill, netting and fencing, of aluminium wire	kg	5%	Nil
7616.99	- - Other:			
100	- - - Cigarette cases or boxes	kg	25%	Nil
200	- - - Blinds	kg	25%	Nil
300	- - - Expanded metal	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
900	- - - Other	kg	20%	Nil

Chapter 78

Lead and articles thereof

Chapter Notes.

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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
78.01	Unwrought lead.			
7801.10 000	- Refined lead	kg	Nil	Nil
	- Other:			
7801.91 000	- - Containing by weight antimony as the principal other element	kg	15%	Nil
7801.99	- - Other:			
100	- - - Unrefined lead	kg	Nil	15%
900	- - - Other	kg	15%	Nil
7802.00 000	Lead waste and scrap.	kg	Nil	15%
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:			
100	- - - Foil	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
7804.19	- - Other:			
100	- - - Foil	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
7804.20 000	- - Powders and flakes	kg	Nil	Nil
7806.00 000	Other articles of lead.	kg	Nil	Nil

Chapter 79

Zinc and articles thereof

Chapter Notes.

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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
79.01	Unwrought zinc.			
7901.11 000	- Zinc, not alloyed:			
	- - Containing by weight 99.99% or more of zinc	kg	Nil	5%
7901.12 000	- - Containing by weight less than	kg	Nil	5%

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
7901.20 000	99.99% of zinc - Zinc alloys	kg	Nil	5%
7902.00 000	Zinc waste and scrap.	kg	Nil	Nil
79.03	Zinc dust, powders and flakes.			
7903.10 000	- Zinc dust	kg	Nil	Nil
7903.90 000	- Other	kg	Nil	Nil
7904.00 000	Zinc bars, rods, profiles and wire.	kg	Nil	Nil
7905.00	Zinc plates, sheets, strip and foil.			
100	- Plates, sheets or strip	kg	20%	Nil
200	- Foil	kg	Nil	Nil
7907.00	Other articles of zinc.			
100	- Gutters, roof capping, skylight frames and other fabricated building components	kg	20%	Nil
300	- Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	kg	Nil	Nil
	- Other:			
910	- - Cigarette cases or boxes; ashtrays	kg	25%	Nil
920	- - Other household articles	kg	20%	Nil
990	- - Other	kg	5%	Nil

Chapter 80

Tin and articles thereof

Chapter Notes.

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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
80.01	Unwrought tin.			
8001.10 000	- Tin, not alloyed	kg	Nil	Nil
8001.20 000	- Tin alloys	kg	Nil	Nil
8002.00 000	Tin waste and scrap.	kg	Nil	Nil
8003.00 000	Tin bars, rods, profiles and wire.	kg	Nil	Nil
8007.00	Other articles of tin.			
200	- Plates, sheets and strip, of a thickness exceeding 0.2mm	kg	Nil	Nil
300	- Foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2mm; powders and flakes	kg	Nil	Nil
400	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	kg	Nil	Nil
	- Other :			
910	- - Cigarette cases or boxes; ashtrays	kg	25%	Nil
920	- - Other household articles	kg	20%	Nil
990	- - Other	kg	5%	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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.			
8101.10 000	- Powders	kg	Nil	Nil
	- Other:			
8101.94 000	- - Unwrought tungsten, including bars and rods obtained simply by sintering	kg	Nil	Nil
8101.96 000	- - Wire	kg	Nil	Nil
8101.97 000	- - Waste and scrap	kg	Nil	Nil
8101.99 000	- - Other	kg	Nil	Nil
81.02	Molybdenum and articles thereof, including waste and scrap.			
8102.10 000	- Powders	kg	Nil	Nil
	- Other:			
8102.94 000	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	kg	Nil	Nil
8102.95 000	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	Nil	Nil
8102.96 000	- - Wire	kg	Nil	Nil
8102.97 000	- - Waste and scrap	kg	Nil	Nil
8102.99 000	- - Other	kg	Nil	Nil
81.03	Tantalum and articles thereof, including waste and scrap.			
8103.20 000	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	kg	Nil	Nil
8103.30 000	- Waste and scrap	kg	Nil	Nil
8103.90 000	- Other	kg	Nil	Nil
81.04	Magnesium and articles thereof, including waste and scrap.			
	- Unwrought magnesium:			
8104.11 000	- - Containing at least 99.8% by weight of magnesium	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8104.19 000	- - Other	kg	Nil	Nil
8104.20 000	- Waste and scrap	kg	Nil	Nil
8104.30 000	- Rasplings, turnings and granules, graded according to size; powders	kg	Nil	Nil
8104.90 000	- Other	kg	Nil	Nil
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.			
8105.20 000	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	kg	Nil	Nil
8105.30 000	- Waste and scrap	kg	Nil	Nil
8105.90 000	- Other	kg	Nil	Nil
8106.00 000	Bismuth and articles thereof, including waste and scrap.	kg	Nil	Nil
81.07	Cadmium and articles thereof, including waste and scrap.			
8107.20 000	- Unwrought cadmium; powders	kg	Nil	Nil
8107.30 000	- Waste and scrap	kg	Nil	Nil
8107.90 000	- Other	kg	Nil	Nil
81.08	Titanium and articles thereof, including waste and scrap.			
8108.20 000	- Unwrought titanium; powders	kg	Nil	Nil
8108.30 000	- Waste and scrap	kg	Nil	Nil
8108.90 000	- Other	kg	Nil	Nil
81.09	Zirconium and articles thereof, including waste and scrap.			
8109.20 000	- Unwrought zirconium; powders	kg	Nil	Nil
8109.30 000	- Waste and scrap	kg	Nil	Nil
8109.90 000	- Other	kg	Nil	Nil
81.10	Antimony and articles thereof, including waste and scrap.			
8110.10 000	- Unwrought antimony; powders	kg	Nil	Nil
8110.20 000	- Waste and scrap	kg	Nil	Nil
8110.90 000	- Other	kg	Nil	Nil
8111.00 000	Manganese and articles thereof, including waste and scrap.	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.			
	- Beryllium:			
8112.12 000	- - Unwrought; powders	kg	Nil	Nil
8112.13 000	- - Waste and scrap	kg	Nil	Nil
8112.19 000	- - Other	kg	Nil	Nil
	- Chromium:			
8112.21 000	- - Unwrought; powders	kg	Nil	Nil
8112.22 000	- - Waste and scrap	kg	Nil	Nil
8112.29 000	- - Other	kg	Nil	Nil
	- Thallium:			
8112.51 000	- - Unwrought; powders	kg	Nil	Nil
8112.52 000	- - Waste and scrap	kg	Nil	Nil
8112.59 000	- - Other	kg	Nil	Nil
	- Other:			
8112.92 000	- - Unwrought; waste and scrap; powders	kg	Nil	Nil
8112.99 000	- - Other	kg	Nil	Nil
8113.00 000	Cermets and articles thereof, including waste and scrap.	kg	Nil	Nil

Chapter 82
Tools, implements, cutlery, spoons and forks, of base metal;
parts thereof of base metal

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
82.01	Hands 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.			
8201.10 000	- Spades and shovels	kg	Nil	Nil
8201.30 000	- Mattocks, picks, hoes and rakes	kg	Nil	Nil
8201.40 000	- Axes, bill hooks and similar hewing tools	kg	Nil	Nil
8201.50 000	- Secateurs and similar one-handed pruners and shears (including poultry shears)	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8201.60 000	- Hedge shears, two-handed pruning shears and similar two-handed shears	kg	Nil	Nil
8201.90 000	- Other hand tools of a kind used in agriculture, horticulture or forestry	kg	Nil	Nil
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).			
8202.10	- Hand saws:			
100	- - For wood	kg	5%	Nil
900	- - Other	kg	5%	Nil
8202.20	- Band saw blades:			
100	- - Blanks	kg	5%	Nil
900	- - Other	kg	5%	Nil
	- Circular saw blades (including slitting or slotting saw blades):			
8202.31	- - With working part of steel:			
100	- - - Blanks	kg	5%	Nil
900	- - - Other	kg	5%	Nil
8202.39 000	- - Other, including parts	kg	5%	Nil
8202.40 000	- Chain saw blades	kg	5%	Nil
	- Other saw blades:			
8202.91 000	- - Straight saw blades, for working metal	kg	5%	Nil
8202.99	- - Other:			
100	- - - Straight saw blades other than for working metal	kg	5%	Nil
900	- - - Other	kg	Nil	Nil
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.			
8203.10 000	- Files, rasps and similar tools	kg	5%	Nil
8203.20 000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	kg	5%	Nil
8203.30 000	- Metal cutting shears and similar tools	kg	5%	Nil
8203.40 000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	kg	5%	Nil
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8204.11 000	- Hand-operated spanners and wrenches:	kg	5%	Nil
8204.12 000	- - Non-adjustable	kg	5%	Nil
8204.20 000	- - Adjustable	kg	5%	Nil
8204.20 000	- Interchangeable spanner sockets, with or without handles	kg	5%	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; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.			
8205.10 000	- Drilling, threading or tapping tools	kg	5%	Nil
8205.20 000	- Hammers and sledge hammers	kg	5%	Nil
8205.30 000	- Planes, chisels, gouges and similar cutting tools for working wood	kg	5%	Nil
8205.40 000	- Screwdrivers	kg	5%	Nil
	- Other hand tools (including glaziers' diamonds):			
8205.51 000	- - Household tools	kg	5%	Nil
8205.59 000	- - Other	kg	5%	Nil
8205.60 000	- Blow lamps	kg	5%	Nil
8205.70 000	- Vices, clamps and the like	kg	5%	Nil
8205.90 000	- Other, including sets of articles of two or more of subheadings of this heading	kg	5%	Nil
8206.00 000	Tools of two or more of the heading 82.02 to 82.05, put up in sets for retail sale.	kg	5%	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:			
8207.13 000	- - With working parts of cermets	kg	5%	Nil
8207.19 000	- - Other, including parts	kg	5%	Nil
8207.20 000	- Dies for drawing or extruding metal	kg	5%	Nil
8207.30 000	- Tools for pressing, stamping or punching	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8207.40 000	- Tools for tapping or threading	kg	5%	Nil
8207.50 000	- Tools for drilling, other than for rock drilling	kg	5%	Nil
8207.60 000	- Tools for boring or broaching	kg	5%	Nil
8207.70 000	- Tools for milling	kg	5%	Nil
8207.80 000	- Tools for turning	kg	5%	Nil
8207.90 000	- Other interchangeable tools	kg	5%	Nil
82.08	Knives and cutting blades, for machines or for mechanical appliances.			
8208.10 000	- For metal working	kg	5%	Nil
8208.20 000	- For wood working	kg	5%	Nil
8208.30 000	- For kitchen appliances or for machines used by the food industry	kg	5%	Nil
8208.40 000	- For agricultural, horticultural or forestry machines	kg	5%	Nil
8208.90 000	- Other	kg	5%	Nil
8209.00 000	Plates, sticks, tips and the like for tools, unmounted, of cermets.	kg	5%	Nil
8210.00 000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	kg	5%	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	- Sets of assorted articles:			
100	- - Of which table knives predominate	u	25%	Nil
200	- - Of which kitchen knives predominate	u	25%	Nil
900	- - Other	u	25%	Nil
	- Other:			
8211.91 000	- - Table knives having fixed blades	u	25%	Nil
8211.92	- - Other knives having fixed blades:			
100	- - - Kitchen knives	u	25%	Nil
200	- - - Knives for agriculture, horticulture or forestry	u	5%	Nil
900	- - - Other	u	25%	Nil
8211.93	- - Knives having other than fixed blades:			
100	- - - Table knives	u	25%	Nil
200	- - - Kitchen knives	u	25%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
300	- - - Knives for agriculture, horticulture or forestry	u	5%	Nil
900	- - - Other	u	25%	Nil
8211.94	- - Blades:			
100	- - - Plated with precious metal	kg	25%	Nil
	- - - Other:			
920	- - - - Knives for agriculture, horticulture or forestry	kg	5%	Nil
990	- - - - Other	kg	25%	Nil
8211.95 000	- - Handles of base metal	kg	25%	Nil
82.12	Razors and razor blades (including razor blade blanks in strips).			
8212.10 000	- Razors	u	Nil	Nil
8212.20 000	- Safety razor blades, including razor blade blanks in strips	u	Nil	Nil
8212.90 000	- Other parts	kg	Nil	Nil
8213.00 000	Scissors, tailors' shears and similar shears, and blades therefor.	kg	25%	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).			
8214.10 000	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	kg	25%	Nil
8214.20 000	- Manicure or pedicure sets and instruments (including nail files)	kg	25%	Nil
8214.90 000	- Other	kg	25%	Nil
82.15	Spoons, forks, ladles, skimmers, cake- servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.			
8215.10	- Sets of assorted articles containing at least one article plated with precious metal:			
100	- - Plated with precious metal	kg	25%	Nil
200	- - Of iron or steel	kg	25%	Nil
900	- - Other	kg	25%	Nil
8215.20	- Other sets of assorted articles:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- - Of iron or steel	kg	25%	Nil
900	- - Other	kg	25%	Nil
8215.91	- Other: - - Plated with precious metal:			
100	- - - Handles	kg	25%	Nil
900	- - - Other	kg	25%	Nil
8215.99 000	- - Other	kg	25%	Nil

Chapter 83

Miscellaneous articles of base metal

Chapter Notes.

- 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.
- 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
8301.10 000	- Padlocks	kg	25%	Nil
8301.20 000	- Locks of a kind used for motor vehicles	kg	25%	Nil
8301.30 000	- Locks of a kind used for furniture	kg	Nil	Nil
8301.40	- Other locks:			
	- - Door locks, key operated:			
110	- - - Cylindrical door locks	kg	25%	Nil
120	- - - Mortice door locks	kg	25%	Nil
190	- - - Other	kg	25%	Nil
900	- - Other	kg	25%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8301.50 000	- Clasps and frames with clasps, incorporating locks	kg	25%	Nil
8301.60 000	- Parts	kg	25%	Nil
8301.70 000	- Keys presented separately	kg	25%	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.			
8302.10 000	- Hinges	kg	15%	Nil
8302.20 100	- Castors: - - Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm	kg	15%	Nil
900	- - Other	kg	20%	Nil
8302.30 100	- Other mountings, fittings and similar articles suitable for motor vehicles: - - Hasps	kg	15%	Nil
900	- - Other	kg	20%	Nil
8302.41 100	- Other mountings, fittings and similar articles: - - Suitable for buildings: - - - Hasps	kg	15%	Nil
900	- - - Other	kg	20%	Nil
8302.42 100	- - Other, suitable for furniture: - - - Hasps	kg	15%	Nil
900	- - - Other	kg	Nil	Nil
8302.49 100	- - Other: - - - Hasps	kg	15%	Nil
200	- - - Of a kind suitable for saddlery	kg	Nil	Nil
900	- - - Other	kg	20%	Nil
8302.50 000	- Hat-racks, hat-pegs, brackets and similar fixtures	kg	20%	Nil
8302.60 000	- Automatic door closers	kg	20%	Nil
8303.00 000	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	20%	Nil
8304.00	Filling cabinets, card-index cabinets,			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	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.			
	- Desk equipment:			
110	- - Of nickel	kg	15%	Nil
120	- - Of aluminium	kg	20%	Nil
160	- - Of copper or of lead	kg	Nil	Nil
190	- - Other	kg	5%	Nil
900	- Other	kg	25%	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.			
8305.10 000	- Fittings for loose-leaf binders or files	kg	Nil	Nil
8305.20	- Staples in strips:			
100	- - Of a kind for office use	kg	25%	Nil
	- - Other:			
910	- - - Of iron or steel	kg	25%	Nil
990	- - - Other	kg	5%	Nil
8305.90	- Other, including parts:			
100	- - Paper clips	kg	15%	Nil
900	- - Other	kg	5%	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	- Bells, gongs and the like:			
100	- - For cycles	kg	5%	Nil
	- - Other:			
910	- - - Of copper	kg	5%	Nil
990	- - - Of other base metal	kg	5%	Nil
	- Statuettes and other ornaments:			
8306.21 000	- - Plated with precious metal	kg	5%	Nil
8306.29	- - Other:			
100	- - - Of a kind used indoors	kg	5%	Nil
	- - - Other:			
910	- - - - Of nickel	kg	15%	Nil
920	- - - - Of aluminium	kg	20%	Nil
960	- - - - Of copper or lead	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
990	- - - - Other	kg	5%	Nil
8306.30	- Photograph, picture or similar frames; mirrors:			
100	- - Of copper	kg	5%	Nil
900	- - Of other base metal	kg	20%	Nil
83.07	Flexible tubing of base metal, with or without fittings.			
8307.10 000	- Of iron or steel	kg	5%	Nil
8307.90 000	- Of other base metal	kg	5%	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, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.			
8308.10 000	- Hooks, eyes and eyelets	kg	Nil	Nil
8308.20 000	- Tubular or bifurcated rivets	kg	5%	Nil
8308.90 000	- Other, including parts	kg	Nil	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.			
8309.10 000	- Crown corks	kg	25%	Nil
8309.90	- Other:			
100	- - Bottle and screw caps	kg	25%	Nil
900	- - Other	kg	5%	Nil
8310.00 000	Sign-plates, name-plates, address- plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	kg	20%	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			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8311.10 000	carbides; wire and rods, of agglomerated base metal powder, used for metal spraying. - Coated electrodes of base metal, for electric arc-welding	kg	30%	Nil
8311.20 000	- Cored wire of base metal, for electric arc-welding	kg	30%	Nil
8311.30 000	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	kg	30%	Nil
8311.90 000	- Other	kg	30%	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

Section 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 plastic (Chapter 39);

- (h) Drill pipe (heading 73.04);
 - (ij) Endless belts of metal wire or strip (Section XV);
 - (k) Articles of Chapter 82 or 83;
 - (l) Articles of Section XVII;
 - (m) Articles of Chapter 90;
 - (n) Clocks, watches or other articles of Chapter 91;
 - (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
 - (p) Articles of Chapter 95; or
 - (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 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

Chapter Notes.

1. This Chapter does not cover:
 - (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
 - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Vacuum cleaners of heading 85.08;
 - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
 - (g) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
2. Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.
 Heading 84.19 does not, however, cover:
 - (a) Germination plant, incubators or brooders (heading 84.36);
 - (b) Grain dampening machines (heading 84.37);
 - (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
 - (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
 - (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
 Heading 84.22 does not cover:
 - (a) Sewing machines for closing bags or similar containers (heading 84.52); or
 - (b) Office machinery of heading 84.72.
 Heading 84.24 does not cover:
 - (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 8479.

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

8. For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
9. (A) Notes 8 (a) and 8 (b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light emitting diodes.
- (B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.
- (C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:
- (i) the manufacture or repair of masks and reticles;
 - (ii) assembling semiconductor devices or electronic integrated circuits;
 - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

1. For the purposes of subheading 8471.49, 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).
2. 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.			
8401.10 000	- Nuclear reactors	kg	Nil	Nil
8401.20 000	- Machinery and apparatus for isotopic separation, and parts thereof	kg	Nil	Nil
8401.30 000	- Fuel elements (cartridges), non-irradiated	kg	Nil	Nil
8401.40 000	- Parts of nuclear reactors	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.			
	- Steam or other vapour generating boilers:			
8402.11 000	- - Watertube boilers with a steam production exceeding 45 t per hour	kg	20%	Nil
8402.12 000	- - Watertube boilers with a steam production not exceeding 45 t per hour	kg	20%	Nil
8402.19 000	- - Other vapour generating boilers, including hybrid boilers	kg	20%	Nil
8402.20 000	- Super-heated water boilers	kg	10%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8402.90 000	- Parts	kg	5%	Nil
84.03	Central heating boilers other than those of heading 84.02.			
8403.10 000	- Boilers	u	Nil	Nil
8403.90 000	- Parts	kg	Nil	Nil
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:			
100	- - For use with boilers of heading 84.03	kg	Nil	Nil
200	- - For use with boilers of heading 84.02	kg	5%	Nil
8404.20 000	- Condensers for steam or other vapour power units	kg	5%	Nil
8404.90	- Parts:			
100	- - For subheading 8404.10 100	kg	Nil	Nil
900	- - Other	kg	5%	Nil
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.			
8405.10 000	- 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	Nil
8405.90 000	- Parts	kg	Nil	Nil
84.06	Steam turbines and other vapour turbines.			
8406.10 000	- Turbines for marine propulsion	u	Nil	Nil
	- Other turbines:			
8406.81 000	- - Of an output exceeding 40 MW	u	Nil	Nil
8406.82 000	- - Of an output not exceeding 40 MW	u	Nil	Nil
8406.90 000	- Parts	kg	Nil	Nil
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.			
8407.10 000	- Aircraft engines	u	Nil	Nil
	- Marine propulsion engines:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8407.21 000	- - Outboard motors	u	Nil	Nil
8407.29 000	- - Other	u	Nil	Nil
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:			
8407.31 000	- - Of a cylinder capacity not exceeding 50 cc	u	25%	Nil
8407.32	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:			
100	- - - Exceeding 50 cc but not exceeding 110 cc	u	30%	Nil
200	- - - Exceeding 110 cc but not exceeding 250 cc	u	5%	Nil
8407.33 000	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	u	5%	Nil
8407.34 000	- - Of a cylinder capacity exceeding 1000 cc	u	5%	Nil
8407.90 000	- Other engines	u	5%	Nil
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).			
8408.10 000	- Marine propulsion engines	u	Nil	Nil
8408.20 000	- Engines of a kind used for the propulsion of vehicles of Chapter 87	u	Nil	Nil
8408.90 000	- Other engines	u	Nil	Nil
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.			
8409.10 000	- For aircraft engines	kg	Nil	Nil
	- Other:			
8409.91	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines:			
100	- - - For vehicles of heading 87.11	kg	30%	Nil
	- - - Other:			
910	- - - - Cylinder blocks and crank cases	kg	Nil	Nil
	- - - - Piston and cylinder liners:			
921	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil
922	- - - - - Cylinder liners, with an internal diameter of 50	kg	30%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	mm or more, but not exceeding 155 mm			
929	- - - - - Other piston and cylinder liners	kg	5%	Nil
990	- - - - - Other	kg	5%	Nil
8409.99	- - - Other:			
100	- - - - - Cylinder blocks and crank cases	kg	Nil	Nil
	- - - - - Piston and cylinder liners:			
210	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil
220	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	30%	Nil
290	- - - - - Other piston and cylinder liners	kg	Nil	Nil
900	- - - - - Other	kg	5%	Nil
84.10	Hydraulic turbines, water wheels, and regulators therefor.			
	- Hydraulic turbines and water wheels:			
8410.11 000	- - Of a power not exceeding 1,000 kW	u	Nil	Nil
8410.12 000	- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	u	Nil	Nil
8410.13 000	- - Of a power exceeding 10,000 kW	u	Nil	Nil
8410.90 000	- Parts, including regulators	kg	Nil	Nil
84.11	Turbo-jets, turbo-propellers and other gas turbines.			
	- Turbo-jets:			
8411.11 000	- - Of a thrust not exceeding 25 kN	u	Nil	Nil
8411.12 000	- - Of a thrust exceeding 25 kN	u	Nil	Nil
	- Turbo-propellers:			
8411.21 000	- - Of a power not exceeding 1,100 kW	u	Nil	Nil
8411.22 000	- - Of a power exceeding 1,100 kW	u	Nil	Nil
	- Other gas turbines:			
8411.81 000	- - Of a power not exceeding 5,000 kW	u	Nil	Nil
8411.82 000	- - Of a power exceeding 5,000 kW	u	Nil	Nil
	- Parts:			
8411.91 000	- - Of turbo-jets or turbo propellers	kg	Nil	Nil
8411.99 000	- - Other	kg	Nil	Nil
84.12	Other engines and motors.			
8412.10 000	- Reaction engines other than turbo-jets	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8412.21 000	- Hydraulic power engines and motors: - - Linear acting (cylinders)	u	Nil	Nil
8412.29 000	- - Other	u	Nil	Nil
8412.31 000	- Pneumatic power engines and motors: - - Linear acting (cylinders)	u	Nil	Nil
8412.39 000	- - Other	u	Nil	Nil
8412.80	- Other:			
100	- - Steam or other vapour power units incorporating boilers	u	Nil	Nil
900	- - Other	u	Nil	Nil
8412.90	- Parts:			
100	- - For steam or other vapour power units incorporating boilers	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.			
8413.11 000	- Pumps fitted or designed to be fitted with a measuring device: - - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	u	Nil	Nil
8413.19	- - Other:			
100	- - - Not electrically operated	u	5%	Nil
200	- - - Electrically operated	u	Nil	Nil
8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19:			
100	- - Manual breast hand-pump	u	Nil	Nil
900	- - Other	u	5%	Nil
8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:			
210	- - Of centrifugal type: - - - With an inlet diameter not exceeding 200 mm	u	25%	Nil
220	- - - With an inlet diameter exceeding 200 mm	u	20%	Nil
400	- - Of reciprocating type or of rotary type	u	Nil	Nil
900	- - Other	u	5%	Nil
8413.40 000	- Concrete pumps	u	Nil	Nil
8413.50 000	- Other reciprocating positive displacement pumps	u	Nil	Nil
8413.60 000	- Other rotary positive displacement	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8413.70	pumps			
100	- Other centrifugal pumps:			
200	- - With an inlet diameter not exceeding 200 mm	u	20%	Nil
	- - With an inlet diameter exceeding 200 mm	u	10%	Nil
	- Other pumps; liquid elevator:			
8413.81 000	- - Pumps	u	Nil	Nil
8413.82 000	- - Liquid elevators	u	5%	Nil
	- Parts:			
8413.91 000	- - Of pumps	kg	5%	Nil
8413.92 000	- - Of liquid elevators	kg	5%	Nil
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.			
8414.10 000	- Vacuum pumps	u	Nil	Nil
8414.20	- Hand- or foot-operated air pumps:			
100	- - Bicycle pumps	u	5%	Nil
900	- Other	u	Nil	Nil
8414.30	- Compressors of a kind used in refrigerating equipment:			
100	- - Of a kind used for automotive air conditioners	u	30% or RM60.00 each w.i.t.h	Nil
	- - Other:			
910	- - - Sealed units for air conditioning machines	u	5%	Nil
990	- - - Other	u	Nil	Nil
8414.40 000	- Air compressors mounted on a wheeled chassis for towing	u	Nil	Nil
	- Fans:			
8414.51	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:			
200	- - - Table fans	u	30%	Nil
	- - - Other:			
910	- - - - With protective screen	u	30%	Nil
990	- - - - Other	u	20%	Nil
8414.59	- - Other:			
200	- - - Blowers	u	20%	Nil
	- - - Other:			
910	- - - - With protective screen	u	30%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
990	- - - - Other	u	20%	Nil
8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm:			
	- - Fitted with filter:			
110	- - - Laminar flow unit	u	Nil	Nil
190	- - - Other	u	Nil	Nil
	- - Other:			
910	- - - Suitable for industrial use	u	20%	Nil
990	- - - Other	u	35%	Nil
8414.80	- Other:			
	- - Hoods having a maximum horizontal side exceeding 120 cm:			
	- - - Fitted with filter:			
111	- - - - Laminar flow unit	u	Nil	Nil
119	- - - - Other	u	Nil	Nil
	- - - Other:			
191	- - - - Suitable for industrial use	u	20%	Nil
199	- - - - Other	u	30%	Nil
300	- - Free-piston generators for gas turbines	u	5%	Nil
	- - Compressors other than those of subheadings 8414.30 and 8414.40:			
510	- - - Gas compression modules suitable for use in oil drilling operations	u	25%	Nil
590	- - - Other	u	Nil	Nil
900	- - Other	u	Nil	Nil
8414.90	- Parts:			
	- - Of fans:			
110	- - - Blades for ceiling fans	kg	30%	Nil
120	- - - Of subheading 8414.51 990 and 8414.59 990	kg	20%	Nil
130	- - - Blowers	kg	20%	Nil
190	- - - Other	kg	30%	Nil
200	- - Of subheading 8414.60 110, 8414.60 190, 8414.80 111 and 8414.80 119	kg	Nil	Nil
400	- - Of pumps or compressors	kg	5%	Nil
900	- - Other	kg	5%	Nil
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8415.10 000	- Window or wall types, self-contained or "split-system"	u	30%	Nil
8415.20 000	- Of a kind used for persons, in motor vehicles	u	30%	Nil
	- Other:			
8415.81	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat-pumps):			
100	- - - Of a kind use in aircraft	u	Nil	Nil
200	- - - Of a kind use in railway rolling stock	u	Nil	Nil
300	- - - Of a kind use in motor vehicles	u	30%	Nil
900	- - - Other	u	30%	Nil
8415.82	- - Other, incorporating a refrigerating unit:			
100	- - - Of a kind use in aircraft	u	Nil	Nil
200	- - - Of a kind use in railway rolling stock	u	Nil	Nil
300	- - - Of a kind use in motor vehicles	u	30%	Nil
900	- - - Other	u	30%	Nil
8415.83	- - Not incorporating a refrigerating unit:			
100	- - - Of a kind use in aircraft	u	Nil	Nil
200	- - - Of a kind use in railway rolling stock	u	Nil	Nil
300	- - - Of a kind use in motor vehicles	u	30%	Nil
900	- - - Other	u	30%	Nil
8415.90	- Parts:			
100	- - Of a kind used in aircraft or railway rolling stock	kg	Nil	Nil
200	- - Evaporators or condensers for air-conditioning machines for motor vehicles	kg	30%	Nil
900	- - Other	kg	30%	Nil
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash discharges and similar appliances.			
8416.10 000	- Furnace burners for liquid fuel	kg	Nil	Nil
8416.20 000	- Other furnace burners, including combination burners	kg	Nil	Nil
8416.30 000	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg	Nil	Nil
8416.90 000	- Parts	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.			
8417.10 000	- Furnaces and ovens for the roasting, melting or other heat- treatment of ores, pyrites or of metals	u	Nil	Nil
8417.20 000	- Bakery ovens, including biscuit ovens	u	Nil	Nil
8417.80 000	- Other	u	Nil	Nil
8417.90 000	- Parts	kg	Nil	Nil
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.			
8418.10	- Combined refrigerator-freezers, fitted with separate external doors:			
300	- - Not exceeding 350 l capacity	u	30%	Nil
900	- - Other	u	30%	Nil
8418.21	- Refrigerators, household type:			
300	- - Compression-type:			
900	- - - Not exceeding 350 l capacity	u	30%	Nil
	- - - Other	u	30%	Nil
8418.29	- - Other:			
300	- - - Not exceeding 350 l capacity	u	30%	Nil
900	- - - Other	u	30%	Nil
8418.30	- Freezers of the chest type, not exceeding 800 l capacity:			
200	- - Not exceeding 200 l capacity	u	30%	Nil
900	- - Other	u	30%	Nil
8418.40	- Freezers of the upright type, not exceeding 900 l capacity:			
200	- - Not exceeding 200 l capacity	u	30%	Nil
900	- - Other	u	30%	Nil
8418.50 000	- Other furniture (chests, cabinets, display counter, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	u	30%	Nil
	- Other refrigerating or freezing equipment; heat pumps:			
8418.61 000	- - Heats pumps other than air conditioning machines of heading 84.15	u	30%	Nil
8418.69 000	- - Other	kg	30%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8418.91 000	- Parts: - - Furniture designed to receive refrigerating or freezing equipment	kg	30%	Nil
8418.99	- - Other:			
300	- - - Evaporators and condensers	kg	30%	Nil
900	- - - Other	kg	30%	Nil
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, 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.			
8419.11	- Instantaneous or storage water heaters, non-electric:			
100	- - Instantaneous gas water heaters:	u	30%	Nil
900	- - - Household type	u	Nil	Nil
8419.19	- - Other:			
100	- - - Household type	u	30%	Nil
900	- - - Other	u	Nil	Nil
8419.20 000	- Medical, surgical or laboratory sterilisers	u	Nil	Nil
8419.31 000	- Dryers:			
8419.32 000	- - For agricultural products	u	Nil	Nil
8419.39 000	- - For wood, paper pulp, paper or paperboard	u	Nil	Nil
8419.40 000	- - Other	u	Nil	Nil
8419.50	- Distilling or rectifying plant	u	Nil	Nil
100	- Heat exchange units:			
900	- - Cooling towers	u	25%	Nil
8419.60 000	- - Other	u	Nil	Nil
8419.81 000	- Machinery for liquefying air or other gases	u	Nil	Nil
	- Other machinery, plant and equipment:			
	- - For making hot drinks or for cooking or heating food	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8419.89 000	- - Other	kg	Nil	Nil
8419.90	- Parts:			
100	- - Casings for cooling towers	kg	25%	Nil
	- - Household type:			
410	- - - Instantaneous gas water heaters	kg	30%	Nil
490	- - - Other	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
84.20	Calendaring or other rolling machines, other than for metals or glass, and cylinders therefor.			
8420.10 000	- Calendaring or other rolling machines	u	Nil	Nil
	- Parts:			
8420.91 000	- - Cylinders	kg	Nil	Nil
8420.99 000	- - Other	kg	Nil	Nil
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.			
	- Centrifuges, including centrifugal dryers:			
8421.11 000	- - Cream separators	u	Nil	Nil
8421.12 000	- - Clothes-dryers	u	Nil	Nil
8421.19 000	- - Other	u	Nil	Nil
	- Filtering or purifying machinery and apparatus for liquids:			
8421.21 000	- - For filtering or purifying water	u	Nil	Nil
8421.22 000	- - For filtering or purifying beverages other than water	u	Nil	Nil
8421.23	- - Oil or petrol-filters for internal combustion engines:			
100	- - - Oil filter	u	25%	Nil
900	- - - Other	u	Nil	Nil
8421.29	- - Other:			
300	- - - For household spin driers (clothes driers)	u	Nil	Nil
	- - - Of a kind suitable for medical, surgical or laboratory use:			
410	- - - - Haemodialysis or peritoneal machine	u	Nil	Nil
420	- - - - Pump line submicron filter	u	Nil	Nil
490	- - - - Other	u	Nil	Nil
	- - - Oil or petrol-filters other than those of subheading 8421.23:			
510	- - - - Oil filter	u	25%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
590	- - - - Other	u	Nil	Nil
600	- - - Of a kind used in oil drilling operations	u	25%	Nil
900	- - - Other	u	Nil	Nil
8421.31	- Filtering or purifying machinery and apparatus for gases:			
000	- - Intake air filters for internal combustion engines	u	25%	Nil
8421.39	- - Other:			
100	- - - Air purifier	u	5%	Nil
900	- - - Other	u	25%	Nil
8421.91	- Parts:			
000	- - Of centrifuges, including centrifugal dryers	kg	Nil	Nil
8421.99	- - Other:			
100	- - - For goods of subheadings 8421.23 100, 8421.29 510, 8421.31 000 and 8421.39 900	kg	25%	Nil
900	- - - Other	kg	Nil	Nil
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.			
8422.11	- Dish washing machines:			
	- - Of the household type:			
100	- - - Electrically operated	u	20%	Nil
200	- - - Not electrically operated	u	5%	Nil
8422.19	- - Other	u	Nil	Nil
8422.20	- Machinery for cleaning or drying bottles or other containers	u	Nil	Nil
8422.30	- 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	Nil
8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u	Nil	Nil
8422.90	- Parts:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- - For subheading 8422.11 100	kg	20%	Nil
900	- - Other	kg	Nil	Nil
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.			
8423.10 000	- Personal weighing machines, including baby scales; household scales	u	Nil	Nil
8423.20 000	- Scales for continuous weighing of goods on conveyors	u	Nil	Nil
8423.30 000	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	u	Nil	Nil
	- Other weighing machinery:			
8423.81 000	- - Having a maximum weighing capacity not exceeding 30 kg			
		u	Nil	Nil
8423.82 000	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	u	Nil	Nil
8423.89 000	- - Other	u	Nil	Nil
8423.90 000	- Weighing machine weights of all kinds; parts of weighing machinery	kg	Nil	Nil
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.			
8424.10 000	- Fire extinguishers, whether or not charged	u	25%	Nil
8424.20 000	- Spray guns and similar appliances	u	Nil	Nil
8424.30 000	- Steam or sand blasting machine and similar jet projecting machines	u	Nil	Nil
	- Other appliances:			
8424.81 000	- - Agricultural or horticultural	u	Nil	Nil
8424.89 000	- - Other	u	Nil	Nil
8424.90 000	- Parts	kg	Nil	Nil
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8425.11	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:			
100	- - Powered by electric motor:			
900	- - - Hoist	u	5%	Nil
8425.19	- - - Other	u	5%	Nil
000	- - Other	u	5%	Nil
	- Winches; capstans:			
8425.31	- - Powered by electric motor	u	5%	Nil
8425.39	- - Other	u	5%	Nil
	- Jacks; hoists of a kind used for raising vehicles:			
8425.41	- - Built-in jacking systems of a type used in garages	u	5%	Nil
8425.42	- - Other jacks and hoists, hydraulic	u	5%	Nil
8425.49	- - Other	u	5%	Nil
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	- - Overhead travelling cranes on fixed support	u	20%	Nil
8426.12	- - Mobile lifting frames on tyres and straddle carriers	u	5%	Nil
8426.19	- - Other:			
100	- - - Bridge cranes	u	20%	Nil
200	- - - Gantry cranes	u	5%	Nil
900	- - - Other	u	5%	Nil
8426.20	- Tower cranes	u	5%	Nil
8426.30	- Portal or pedestal jib cranes	u	Nil	Nil
	- Other machinery, self-propelled:			
8426.41	- - On tyres	u	5%	Nil
8426.49	- - Other	u	5%	Nil
	- Other machinery:			
8426.91	- - Designed for mounting on road vehicles	u	5%	Nil
8426.99	- - Other	u	5%	Nil
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8427.10 000	- Self-propelled trucks powered by an electric motor	u	5%	Nil
8427.20 000	- Other self-propelled trucks	u	5%	Nil
8427.90 000	- Other trucks	u	5%	Nil
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).			
8428.10	- Lifts and skip hoists:			
100	- - Lifts	u	5%	Nil
200	- - Skip hoists	u	5%	Nil
8428.20 000	- Pneumatic elevators and conveyors	u	5%	Nil
	- Other continuous-action elevators and conveyors, for goods or materials:			
8428.31 000	- - Specially designed for underground use	u	5%	Nil
8428.32 000	- - Other, bucket type	u	5%	Nil
8428.33 000	- - Other, belt type	u	5%	Nil
8428.39 000	- - Other	u	5%	Nil
8428.40 000	- Escalators and moving walkways	u	5%	Nil
8428.60 000	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	u	5%	Nil
8428.90	- Other machinery:			
100	- - Mine wagon pusher, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	u	5%	Nil
900	- - Other	u	Nil	Nil
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.			
	- Bulldozers and angledozers:			
8429.11 000	- - Track laying	u	20%	Nil
8429.19 000	- - Other	u	20%	Nil
8429.20 000	- Graders and levellers	u	20%	Nil
8429.30 000	- Scrapers	u	5%	Nil
8429.40	- Tamping machines and road rollers:			
	- - Road rollers:			
110	- - - Vibratory	u	25%	Nil
190	- - - Other	u	5%	Nil
200	- - Tamping machines	u	5%	Nil
	- Mechanical shovels, excavators and			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	shovel loaders:			
8429.51 000	- - Front-end shovel loaders	u	10%	Nil
8429.52 000	- - Machinery with a 360 ⁰ revolving superstructure	u	5%	Nil
8429.59 000	- - Other	u	10%	Nil
84.30	Other moving, grading, levelling, scrapping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow- ploughs and snow-blowers.			
8430.10 000	- Pile-drivers and pile extractors	u	20%	Nil
8430.20 000	- Snow-ploughs and snow-blowers	u	Nil	Nil
	- Coal or rock cutters and tunnelling machinery:			
8430.31 000	- - Self-propelled	u	20%	Nil
8430.39 000	- - Other	u	20%	Nil
	- Other boring or sinking machinery:			
8430.41 000	- - Self-propelled	u	10%	Nil
8430.49	- - Other:			
100	- - - Wellhead platforms and integrated production modules for use in drilling operations	u	20%	Nil
900	- - - Other	u	5%	Nil
8430.50 000	- Other machinery, self-propelled	u	20%	Nil
	- Other machinery, not self-propelled:			
8430.61 000	- - Tamping or compacting machinery	u	10%	Nil
8430.69 000	- - Other	u	20%	Nil
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.			
8431.10 000	- Of machinery of heading 84.25	kg	5%	Nil
8431.20 000	- Of machinery of heading 84.27	kg	5%	Nil
	- Of machinery of heading 84.28:			
8431.31 000	- - Of lifts, skip hoists or escalators	kg	5%	Nil
8431.39 000	- - Other	kg	Nil	Nil
	- Of machinery of heading 84.26, 84.29 or 84.30:			
8431.41	- - Buckets, shovels, grabs and grips:			
100	- - - Of heading 84.26	kg	5%	Nil
900	- - - Other	kg	10%	Nil
8431.42 000	- - Bulldozer or angledozer blades	kg	10%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8431.43 000	- - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	kg	10%	Nil
8431.49	- - Other:			
100	- - - Of road rollers	kg	5%	Nil
200	- - - Parts of machinery of heading 84.26	kg	5%	Nil
300	- - - Of subheading 8430.20 000	kg	5%	Nil
900	- - - Other	kg	10%	Nil
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.			
8432.10 000	- Ploughs	u	Nil	Nil
	- Harrows, scarifiers, cultivators, weeder and hoes:			
8432.21 000	- - Disc harrows	u	Nil	Nil
8432.29 000	- - Other	u	Nil	Nil
8432.30 000	- Seeders, planters and transplanters	u	Nil	Nil
8432.40 000	- Manure spreaders and fertiliser distributors	u	Nil	Nil
8432.80 000	- Other machinery	u	Nil	Nil
8432.90 000	- Parts	kg	Nil	Nil
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.			
	- Mowers for lawns, parks or sports-grounds:			
8433.11 000	- - Powered, with the cutting device rotating in a horizontal plane	u	15%	Nil
8433.19 000	- - Other	u	15%	Nil
8433.20 000	- Other mowers, including cutter bars for tractor mounting	u	Nil	Nil
8433.30 000	- Other haymaking machinery	u	Nil	Nil
8433.40 000	- Straw or fodder balers, including pick-up balers	u	Nil	Nil
	- Other harvesting machinery; threshing machinery:			
8433.51 000	- - Combine harvester-threshers	u	Nil	Nil
8433.52 000	- - Other threshing machinery	u	Nil	Nil
8433.53 000	- - Root or tuber harvesting machines	u	Nil	Nil
8433.59 000	- - Other	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8433.60 000	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	u	Nil	Nil
8433.90 100	- Parts: - Castors, of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided the width of any wheel or tyre fitted thereto exceeds 30 mm	kg	30%	Nil
900	- Other	kg	Nil	Nil
84.34	Milking machines and dairy machinery.			
8434.10 000	- Milking machines	u	Nil	Nil
8434.20 000	- Dairy machinery	u	Nil	Nil
8434.90 000	- Parts	kg	Nil	Nil
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.			
8435.10 000	- Machinery	u	Nil	Nil
8435.90 000	- Parts	kg	Nil	Nil
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.			
8436.10 000	- Machinery for preparing animal feeding stuffs - Poultry-keeping machinery; poultry incubators and brooders:	u	Nil	Nil
8436.21 000	- Poultry incubators and brooders	u	Nil	Nil
8436.29 000	- Other	u	Nil	Nil
8436.80 000	- Other machinery - Parts:	u	Nil	Nil
8436.91 000	- Of poultry-keeping machinery or poultry incubators and brooders	kg	Nil	Nil
8436.99 000	- Other	kg	Nil	Nil
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8437.10 000	vegetables, other than farm-type machinery. - Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	u	Nil	Nil
8437.80 000	- Other machinery	u	Nil	Nil
8437.90	- Parts:			
100	- - For subheading 8437.10 000	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.			
8438.10 000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	u	Nil	Nil
8438.20 000	- Machinery for the manufacture of confectionery, cocoa or chocolate	u	Nil	Nil
8438.30 000	- Machinery for sugar manufacture	u	Nil	Nil
8438.40 000	- Brewery machinery	u	Nil	Nil
8438.50 000	- Machinery for the preparation of meat or poultry	u	Nil	Nil
8438.60 000	- Machinery for the preparation of fruits, nuts or vegetables	u	Nil	Nil
8438.80 000	- Other machinery	u	Nil	Nil
8438.90 000	- Parts	kg	Nil	Nil
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.			
8439.10 000	- Machinery for making pulp of fibrous cellulosic material	u	Nil	Nil
8439.20 000	- Machinery for making paper or paperboard	u	Nil	Nil
8439.30 000	- Machinery for finishing paper or paperboard	u	Nil	Nil
	- Parts:			
8439.91 000	- - Of machinery for making pulp of fibrous cellulosic material	kg	Nil	Nil
8439.99 000	- - Other	kg	Nil	Nil
84.40	Book-binding machinery, including book-sewing machines.			
8440.10 000	- Machinery	u	Nil	Nil
8440.90 000	- Parts	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.			
8441.10	- Cutting machines:			
100	- - "Guillotines" and apparatus for cutting photographic prints on paper or paperboard mounts for photographs	u	Nil	Nil
900	- - Other	u	Nil	Nil
8441.20	- Machines for making bags, sacks or envelopes	u	Nil	Nil
8441.30	- Machinery for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	u	Nil	Nil
8441.40	- Machines for moulding articles in paper pulp, paper or paperboard	u	Nil	Nil
8441.80	- Other machinery	u	Nil	Nil
8441.90	- Parts:			
100	- - For subheading 8441.10 100	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).			
8442.30	- Machinery, apparatus and equipment	u	Nil	Nil
8442.40	- Parts of the foregoing machinery, apparatus or equipment	kg	Nil	Nil
8442.50	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	kg	Nil	Nil
84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.			
	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8443.11 000	- - Offset printing machinery, reel-fed	u	Nil	Nil
8443.12 000	- - 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	Nil
8443.13 000	- - Other offset printing machinery	u	Nil	Nil
8443.14 000	- - Letterpress printing machinery, reel-fed, excluding flexographic printing	u	Nil	Nil
8443.15 000	- - Letterpress printing machinery, other than reel-fed, excluding flexographic printing	u	Nil	Nil
8443.16 000	- - Flexographic printing machinery	u	Nil	Nil
8443.17 000	- - Gravure printing machinery	u	Nil	Nil
8443.19 000	- - Other	u	Nil	Nil
	- 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:			
100	- - - Printer copiers, printing by the inkjet process	u	Nil	Nil
200	- - - Printer copiers, printing by the laser process	u	Nil	Nil
300	- - - Combination printer-copier-facsimile machine	u	Nil	Nil
900	- - - Other	u	Nil	Nil
8443.32	- - Other, capable of connecting to an automatic data processing machine or to a network:			
100	- - - Dot matrix printers	u	Nil	Nil
200	- - - Ink-jet printers	u	Nil	Nil
300	- - - Laser printers	u	Nil	Nil
400	- - - Facsimile machine	u	Nil	Nil
900	- - - Other	u	Nil	Nil
8443.39	- - Other:			
100	- - - Electrostatic photocopying apparatus	u	Nil	Nil
200	- - - Other photocopying apparatus	u	Nil	Nil
400	- - - Printing apparatus	u	Nil	Nil
900	- - - Other	u	Nil	Nil
	- Parts and accessories:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8443.91 000	- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	kg	Nil	Nil
8443.99	- - Other:			
100	- - - Ink-filled printer cartridges	u	Nil	Nil
300	- - - Paper feeders and sorters	u	Nil	Nil
400	- - - Parts for facsimile machine	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
8444.00 000	Machines for extruding, drawing, texturing or cutting man-made textile materials.	u	Nil	Nil
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:			
8445.11 000	- - Carding machines	u	Nil	Nil
8445.12 000	- - Combing machines	u	Nil	Nil
8445.13 000	- - Drawing or roving machines	u	Nil	Nil
8445.19 000	- - Other	u	Nil	Nil
8445.20 000	- Textile spinning machines	u	Nil	Nil
8445.30 000	- Textile doubling or twisting machines	u	Nil	Nil
8445.40 000	- Textile winding (including weft-winding) or reeling machines	u	Nil	Nil
8445.90 000	- Other	u	Nil	Nil
84.46	Weaving machines (looms).			
8446.10 000	- For weaving fabrics of a width not exceeding 30 cm	u	Nil	Nil
	- For weaving fabrics of a width exceeding 30 cm, shuttle type:			
8446.21 000	- - Power looms	u	Nil	Nil
8446.29 000	- - Other	u	Nil	Nil
8446.30 000	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	u	Nil	Nil
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery,			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	trimmings, braid or net and machines for tufting.			
8447.11 000	- Circular knitting machines:			
	- - With cylinder diameter not exceeding 165 mm	u	Nil	Nil
8447.12 000	- - With cylinder diameter exceeding 165 mm	u	Nil	Nil
8447.20 000	- Flat knitting machines; stitch-bonding machines	u	Nil	Nil
8447.90 000	- Other	u	Nil	Nil
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).			
8448.11 000	- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:			
	- - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	kg	Nil	Nil
8448.19 000	- - Other	kg	Nil	Nil
8448.20 000	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	kg	Nil	Nil
	- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:			
8448.31 000	- - Card clothing	kg	Nil	Nil
8448.32 000	- - Of machines for preparing textile fibres, other than card clothing	kg	Nil	Nil
8448.33 000	- - Spindles, spindle flyers, spinning rings and ring travellers	kg	Nil	Nil
8448.39 000	- - Other	kg	Nil	Nil
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:			
8448.42 000	- - Reeds for looms, healds and heald-frames	kg	Nil	Nil
8448.49 000	- - Other	kg	Nil	Nil
	- Parts and accessories of machines of			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8448.51 000	heading 84.47 or of their auxiliary machinery: - - Sinkers, needles and other articles used in forming stitches	kg	Nil	Nil
8448.59 000	- - Other	kg	Nil	Nil
8449.00 000	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.	kg	Nil	Nil
84.50	Household or laundry-type washing machines, including machines which both wash and dry.			
8450.11 000	- Machines, each of a dry linen capacity not exceeding 10 kg: - - Fully-automatic machines	u	25%	Nil
8450.12 000	- - Other machines, with built-in centrifugal drier	u	25%	Nil
8450.19	- - Other			
100	- - - Electrically operated	u	25%	Nil
900	- - - Other	u	5%	Nil
8450.20 000	- Machines, each of a dry linen capacity exceeding 10 kg	u	Nil	Nil
8450.90	- Parts:			
100	- - Of machines of a dry linen capacity not exceeding 10kg	kg	Nil	Nil
200	- - Of machines of subheading 8450.20 000	kg	Nil	Nil
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.			
8451.10 000	- Dry-cleaning machines	u	Nil	Nil
	- Drying machines:			
8451.21 000	- - Each of a dry linen capacity not exceeding 10 kg	u	Nil	Nil
8451.29	- - Other:			
100	- - - Industrial	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
900	- - - Other	u	Nil	Nil
8451.30	- Ironing machines and presses (including fusing presses):			
100	- - Single roller type domestic ironing machines	u	20%	Nil
900	- - Other	u	Nil	Nil
8451.40	000 - Washing, bleaching or dyeing machines	u	Nil	Nil
8451.50	000 - Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u	Nil	Nil
8451.80	000 - Other machinery	u	Nil	Nil
8451.90	- Parts:			
100	- - Of subheadings 8451.21 000 and 8451.29 900	kg	30%	Nil
900	- - Other	kg	Nil	Nil
84.52	Sewing machines, other than book- sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.			
8452.10	000 - Sewing machines of the household type	u	17%	Nil
	- Other sewing machines:			
8452.21	000 - - Automatic units	u	Nil	Nil
8452.29	000 - - Other	u	Nil	Nil
8452.30	000 - Sewing machine needles	kg	Nil	Nil
8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:			
700	- - Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	kg	20%	Nil
800	- - Furniture, bases and covers and parts thereof	kg	20%	Nil
900	- - Other	kg	Nil	Nil
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	000 - Machinery for preparing, tanning or working hides, skins or leather	u	Nil	Nil
8453.20	000 - Machinery for making or repairing footwear	u	Nil	Nil
8453.80	000 - Other machinery	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8453.90 000	- Parts	kg	Nil	Nil
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.			
8454.10 000	- Converters	u	Nil	Nil
8454.20 000	- Ingot moulds and ladles	u	Nil	Nil
8454.30 000	- Casting machines	u	Nil	Nil
8454.90 000	- Parts	kg	Nil	Nil
84.55	Metal-rolling mills and rolls therefor.			
8455.10 000	- Tube mills	u	Nil	Nil
	- Other rolling mills:			
8455.21 000	- - Hot or combination hot and cold	u	Nil	Nil
8455.22 000	- - Cold	u	Nil	Nil
8455.30 000	- Rolls for rolling mills	u	Nil	Nil
8455.90 000	- Other parts	kg	Nil	Nil
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.			
8456.10 000	- Operated by laser or other light or photon beam processes	u	Nil	Nil
8456.20 000	- Operated by ultrasonic processes	u	Nil	Nil
8456.30 000	- Operated by electro-discharge processes	u	Nil	Nil
8456.90 000	- Other	u	Nil	Nil
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.			
8457.10 000	- Machining centres	u	Nil	Nil
8457.20 000	- Unit construction machines (single station)	u	Nil	Nil
8457.30 000	- Multi-station transfer machines	u	Nil	Nil
84.58	Lathes (including turning centres) for removing metal.			
	- Horizontal lathes:			
8458.11 000	- - Numerically controlled	u	Nil	Nil
8458.19 000	- - Other	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8458.91 000	- Other lathes:	u	Nil	Nil
8458.99 000	- - Numerically controlled	u	Nil	Nil
	- - Other			
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.			
8459.10 000	- Way-type unit head machines	u	Nil	Nil
	- Other drilling machines:			
8459.21 000	- - Numerically controlled	u	Nil	Nil
8459.29 000	- - Other	u	Nil	Nil
	- Other boring-milling machines:			
8459.31 000	- - Numerically controlled	u	Nil	Nil
8459.39 000	- - Other	u	Nil	Nil
8459.40 000	- Other boring machines	u	Nil	Nil
	- Milling machines, knee-type:			
8459.51 000	- - Numerically controlled	u	Nil	Nil
8459.59 000	- - Other	u	Nil	Nil
	- Other milling machines:			
8459.61 000	- - Numerically controlled	u	Nil	Nil
8459.69 000	- - Other	u	Nil	Nil
8459.70 000	- Other threading or tapping machines	u	Nil	Nil
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.			
	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:			
8460.11 000	- - Numerically controlled	u	Nil	Nil
8460.19 000	- - Other	u	Nil	Nil
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:			
8460.21 000	- - Numerically controlled	u	Nil	Nil
8460.29 000	- - Other	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8460.31 000	- Sharpening (tool or cutter grinding) machines:	u	Nil	Nil
8460.39 000	- - Numerically controlled	u	Nil	Nil
8460.40 000	- - Other	u	Nil	Nil
8460.40 000	- Honing or lapping machines	u	Nil	Nil
8460.90 000	- Other	u	Nil	Nil
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.			
8461.20 000	- Shaping or slotting machines	u	Nil	Nil
8461.30 000	- Broaching machines	u	Nil	Nil
8461.40 000	- Gear cutting, gear grinding or gear finishing machines	u	Nil	Nil
8461.50 000	- Sawing or cutting-off machines	u	Nil	Nil
8461.90 000	- Other	u	Nil	Nil
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.			
8462.10 000	- Forging or die-stamping machines (including presses) and hammers	u	Nil	Nil
	- Bending, folding, straightening or flattening machines (including presses):			
8462.21 000	- - Numerically controlled	u	Nil	Nil
8462.29 000	- - Other	u	Nil	Nil
	- Shearing machines (including presses), other than combined punching and shearing machines:			
8462.31 000	- - Numerically controlled	u	Nil	Nil
8462.39 000	- - Other	u	Nil	Nil
	- Punching or notching machines (including presses), including combined punching and shearing machines:			
8462.41 000	- - Numerically controlled	u	Nil	Nil
8462.49 000	- - Other	u	Nil	Nil
	- Other:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8462.91 000	- - Hydraulic presses	u	Nil	Nil
8462.99 000	- - Other	u	Nil	Nil
84.63	Other machine-tools for working metal or cermets, without removing material.			
8463.10 000	- Draw-benches for bars, tubes, profiles, wire or the like	u	Nil	Nil
8463.20 000	- Thread rolling machines	u	Nil	Nil
8463.30 000	- Machines for working wire	u	Nil	Nil
8463.90 000	- Other	u	Nil	Nil
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.			
8464.10 000	- Sawing machines	u	Nil	Nil
8464.20 000	- Grinding or polishing machines	u	Nil	Nil
8464.90 000	- Other	u	Nil	Nil
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.			
8465.10 000	- Machines which can carry out different types of machining operations without tool change between such operations	u	Nil	Nil
	- Other:			
8465.91 000	- - Sawing machines	u	Nil	Nil
8465.92 000	- - Planing, milling or moulding (by cutting) machines	u	Nil	Nil
8465.93 000	- - Grinding, sanding or polishing machines	u	Nil	Nil
8465.94 000	- - Bending or assembling machines	u	Nil	Nil
8465.95 000	- - Drilling or morticing machines	u	Nil	Nil
8465.96 000	- - Splitting, slicing or paring machines	u	Nil	Nil
8465.99 000	- - Other	u	Nil	Nil
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.			
8466.10 000	- Tool holders and self-opening dieheads	kg	Nil	Nil
8466.20 000	- Work holders	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8466.30 000	- Dividing heads and other special attachments for machine-tools	kg	Nil	Nil
	- Other:			
8466.91 000	- - For machines of heading 84.64	kg	Nil	Nil
8466.92 000	- - For machines of heading 84.65	kg	Nil	Nil
8466.93 000	- - For machines of headings 84.56 to 84.61	kg	Nil	Nil
8466.94 000	- - For machines of heading 84.62 or 84.63	kg	Nil	Nil
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.			
	- Pneumatic:			
8467.11 000	- - Rotary type (including combined rotary-percussion)	u	Nil	Nil
8467.19 000	- - Other	u	Nil	Nil
	- With self-contained electric motor:			
8467.21 000	- - Drills of all kinds	u	Nil	Nil
8467.22 000	- - Saws	u	Nil	Nil
8467.29 000	- - Other	u	Nil	Nil
	- Other tools:			
8467.81 000	- - Chain saws	u	Nil	Nil
8467.89 000	- - Other	u	Nil	Nil
	- Parts:			
8467.91 000	- - Of chain saws	kg	Nil	Nil
8467.92 000	- - Of pneumatic tools	kg	Nil	Nil
8467.99	- - Other:			
	100 - - - Of subheadings 8467.21 000, 8467.22 000 and 8467.29 000	kg	Nil	Nil
	900 - - - Other	kg	Nil	Nil
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.			
8468.10 000	- Hand-held blow pipes	u	Nil	Nil
8468.20 000	- Other gas-operated machinery and apparatus	u	Nil	Nil
8468.80 000	- Other machinery and apparatus	u	Nil	Nil
8468.90 000	- Parts	kg	Nil	Nil
8469.00	Typewriters other than printers of heading 84.43; word-processing			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	machines.			
100	- Word processing machine	u	Nil	Nil
900	- Other	u	Nil	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.			
8470.10 000	- 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	Nil
	- Other electronic calculating machines:			
8470.21 000	- - Incorporating a printing device	u	Nil	Nil
8470.29 000	- - Other	u	Nil	Nil
8470.30 000	- Other calculating machines	u	Nil	Nil
8470.50 000	- Cash registers	u	Nil	Nil
8470.90	- Other:			
100	- - Postage-franking machines	u	Nil	Nil
900	- - Other	u	Nil	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.			
8471.30 000	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	u	Nil	Nil
	- Other automatic data processing machines:			
8471.41 000	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	u	Nil	Nil
8471.49 000	- - Other, presented in the form of systems	u	Nil	Nil
8471.50 000	- Processing units other than those of subheadings 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8471.60 000	types of unit: storage units, input units, output units - Input or output units, whether or not containing storage units in the same housing	u	Nil	Nil
8471.70	- Storage units:			
100	- - Floppy disk drives	u	Nil	Nil
200	- - Hard disk drives	u	Nil	Nil
300	- - Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives	u	Nil	Nil
900	- - Other	u	Nil	Nil
8471.80	- Other units of automatic data processing machines:			
100	- - Control and adaptor units	u	Nil	Nil
200	- - Sound cards or video cards	u	Nil	Nil
900	- - Other	u	Nil	Nil
8471.90	- Other:			
100	- - Bar code readers	u	Nil	Nil
200	- - Optical character readers, document or image scanners	u	Nil	Nil
900	- - Other	u	Nil	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).			
8472.10 000	- Duplicating machines	u	Nil	Nil
8472.30 000	- 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	u	Nil	Nil
8472.90	- Other:			
200	- - Automated teller machine	u	Nil	Nil
900	- - Other	u	Nil	Nil
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.			
8473.10 000	- Parts and accessories of the machines of heading 84.69	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8473.21 000	- Parts and accessories of the machines of heading 84.70: - - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	kg	Nil	Nil
8473.29 000	- - Other	kg	Nil	Nil
8473.30 000	- Parts and accessories of the machines of heading 84.71	kg	Nil	Nil
8473.40 000	- Parts and accessories of the machines of heading 84.72	kg	Nil	Nil
8473.50 000	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	kg	Nil	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.			
8474.10 000	- Sorting, screening, separating or washing machines	u	Nil	Nil
8474.20 000	- Crushing or grinding machines	u	Nil	Nil
	- Mixing or kneading machines:			
8474.31 000	- - Concrete or mortar mixers	u	20%	Nil
8474.32 000	- - Machines for mixing mineral substances with bitumen	u	Nil	Nil
8474.39 000	- - Other	u	Nil	Nil
8474.80 000	- Other machinery	u	Nil	Nil
8474.90 000	- Parts	kg	Nil	Nil
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.			
8475.10 000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes - Machines for manufacturing or hot working glass or glassware:	u	Nil	Nil
8475.21 000	- - Machines for making optical fibres and preforms thereof	u	Nil	Nil
8475.29 000	- - Other	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8475.90 000	- Parts	kg	Nil	Nil
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.			
	- Automatic beverage-vending machines:			
8476.21 000	- - Incorporating heating or refrigerating devices	u	Nil	Nil
8476.29 000	- - Other	u	Nil	Nil
	- Other machines:			
8476.81 000	- - Incorporating heating or refrigerating devices	u	Nil	Nil
8476.89 000	- - Other	u	Nil	Nil
8476.90 000	- Parts	kg	Nil	Nil
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.			
8477.10 000	- Injection-moulding machines	u	Nil	Nil
8477.20 000	- Extruders	u	Nil	Nil
8477.30 000	- Blow moulding machines	u	Nil	Nil
8477.40 000	- Vacuum moulding machines and other thermoforming machines	u	Nil	Nil
	- Other machinery for moulding or otherwise forming:			
8477.51 000	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	Nil	Nil
8477.59 000	- - Other	u	Nil	Nil
8477.80 000	- Other machinery	u	Nil	Nil
8477.90 000	- Parts	kg	Nil	Nil
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.			
8478.10 000	- Machinery	u	Nil	Nil
8478.90 000	- Parts	kg	Nil	Nil
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8479.10 000	- Machinery for public works, building or the like	u	Nil	Nil
8479.20 000	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	u	Nil	Nil
8479.30 000	- 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	u	Nil	Nil
8479.40 000	- Rope or cable-making machines	u	Nil	Nil
8479.50 000	- Industrial robots, not elsewhere specified or included	u	Nil	Nil
8479.60 000	- Evaporative air coolers	u	Nil	Nil
	- Passenger boarding bridges:			
8479.71 000	- - Of a kind used in airports	u	Nil	Nil
8479.79 000	- - Other	u	Nil	Nil
	- Other machines and mechanical appliances:			
8479.81 000	- - For treating metal, including electric wire coil-winders	u	Nil	Nil
8479.82 000	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	u	Nil	Nil
8479.89	- - Other:			
100	- - - Automatic service-vending machines	u	Nil	Nil
200	- - - Optical disc mastering and replicating machines	u	Nil	Nil
900	- - - Other	u	Nil	Nil
8479.90 000	- Parts	kg	Nil	Nil
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.			
8480.10 000	- Moulding boxes for metal foundry	kg	Nil	Nil
8480.20 000	- Mould bases	kg	Nil	Nil
8480.30	- Moulding patterns:			
400	- - Of copper	kg	Nil	Nil
900	- - Other	kg	5%	Nil
	- Moulds for metal or metal carbides:			
8480.41 000	- - Injection or compression types	kg	Nil	Nil
8480.49 000	- - Other	kg	Nil	Nil
8480.50 000	- Moulds for glass	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8480.60 000	- Moulds for mineral materials	kg	Nil	Nil
8480.71 000	- Moulds for rubber or plastics:	kg	Nil	Nil
8480.79 000	- - Injection or compression types	kg	Nil	Nil
	- - Other	kg	Nil	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:			
	- - Of iron or steel:			
110	- - - Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5 cm but not exceeding 40 cm	kg	20%	Nil
190	- - - Other	kg	Nil	Nil
	- - Of copper or copper alloys:			
210	- - - With an internal diameter of 2.5 cm or less	kg	25%	Nil
220	- - - With an internal diameter of over 2.5 cm	kg	Nil	Nil
	- - Of plastics:			
410	- - - With an internal diameter of not less than 1 cm and not more than 2.5 cm	kg	25%	Nil
490	- - - Other	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
8481.20	- Valves for oleohydraulic or pneumatic transmissions:			
	- - Of iron or steel:			
110	- - - Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5 cm but not exceeding 40 cm	kg	20%	Nil
190	- - - Other	kg	Nil	Nil
	- - Of copper or copper alloys:			
210	- - - With an internal diameter of 2.5 cm or less	kg	25%	Nil
220	- - - With an internal diameter of over 2.5 cm	kg	Nil	Nil
	- - Of plastics:			
410	- - - With an internal diameter of not less than 1 cm and not more	kg	25%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	than 2.5 cm			
490	- - - Other	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
8481.30	- Check (nonreturn) valves:			
100	- - Of iron or steel	kg	Nil	Nil
	- - Of copper or copper alloys:			
210	- - - With an internal diameter of 2.5 cm or less	kg	25%	Nil
220	- - - With an internal diameter of over 2.5 cm	kg	Nil	Nil
	- - Of plastics:			
410	- - - With an internal diameter of not less than 1 cm and not more than 2.5 cm	kg	25%	Nil
490	- - - Other	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
8481.40	- Safety or relief valves:			
100	- - Of iron or steel	kg	Nil	Nil
	- - Of copper or copper alloys:			
210	- - - With an internal diameter of 2.5 cm or less	kg	25%	Nil
220	- - - With an internal diameter of over 2.5 cm	kg	Nil	Nil
	- - Of plastics:			
410	- - - With an internal diameter of not less than 1 cm and not more than 2.5 cm	kg	25%	Nil
490	- - - Other	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
8481.80	- Other appliances:			
	- - Of iron or steel:			
110	- - - Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5 cm but not exceeding 40 cm	kg	20%	Nil
190	- - - Other	kg	Nil	Nil
	- - Of copper or copper alloys:			
210	- - - Inner tube valves and valves for tubeless tyres	kg	10%	Nil
	- - - Water taps:			
221	- - - - With an internal diameter of 2.5 cm or less	kg	25%	Nil
222	- - - - With an internal diameter of over 2.5 cm	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8481.90	- - - Liquefied petroleum gas (LPG) cylinder valves:			
	231 - - - - With an internal diameter of 2.5 cm or less	kg	25%	Nil
	232 - - - - With an internal diameter of over 2.5 cm	kg	Nil	Nil
	- - - Other:			
	291 - - - - With an internal diameter of 2.5 cm or less	kg	Nil	Nil
	292 - - - - With an internal diameter of over 2.5 cm	kg	Nil	Nil
	- - Of plastics:			
	410 - - - With an internal diameter of not less than 1 cm and not more than 2.5 cm	kg	25%	Nil
	490 - - - Other	kg	Nil	Nil
	900 - - Other	kg	Nil	Nil
	- Parts:			
	100 - - Housing for sluice or gate valves with inlets or outlets of an internal diameter exceeding 50 mm but not exceeding 400 mm	kg	20%	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:			
	- - - Bodies:			
	211 - - - - For water taps	kg	25%	Nil
	212 - - - - For liquefied petroleum gas (LPG) cylinder valves	kg	25%	Nil
	219 - - - - Other	kg	Nil	Nil
	290 - - - Other	kg	25%	Nil
	300 - - Valve bodies or stems of inner tube or tubeless tyre valves, of copper or copper alloys	kg	10%	Nil
	400 - - Valve cores of inner tube or tubeless tyre valves, of copper or copper alloys	kg	Nil	Nil
	900 - - Other	kg	5%	Nil
84.82	Ball or roller bearings.			
8482.10	000 - Ball bearings	u	Nil	Nil
8482.20	000 - Tapered roller bearings, including cone and tapered roller assemblies	u	Nil	Nil
8482.30	000 - Spherical roller bearings	u	Nil	Nil
8482.40	000 - Needle roller bearings	u	Nil	Nil
8482.50	000 - Other cylindrical roller bearings	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8482.80 000	- Other, including combined ball/roller bearings	u	Nil	Nil
	- Parts:			
8482.91 000	- - Balls, needles and rollers	kg	Nil	Nil
8482.99 000	- - Other	kg	Nil	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).			
8483.10 000	- Transmission shafts (including cam shafts and crank shafts) and cranks	u	5%	Nil
8483.20 000	- Bearing housings, incorporating ball or roller bearings	u	5%	Nil
8483.30 000	- Bearings housings, not incorporating ball or roller bearings; plain shaft bearings	u	5%	Nil
8483.40 000	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changes, including torque converters	u	5%	Nil
8483.50 000	- Flywheels and pulleys, including pulley blocks	u	5%	Nil
8483.60 000	- Clutches and shaft couplings (including universal joints)	u	5%	Nil
8483.90 000	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	kg	5%	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.			
8484.10 000	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	kg	5%	Nil
8484.20 000	- Mechanical seals	kg	5%	Nil
8484.90 000	- Other	kg	5%	Nil
84.86	Machines and apparatus of a kind used			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8486.10	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. - Machines and apparatus for the manufacture of boules or wafer:			
100	- - Apparatus for rapid heating of semiconductor wafers	u	Nil	Nil
200	- - Spin dryers for semiconductor wafer processing	u	Nil	Nil
300	- - 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	Nil
400	- - Grinding, polishing or lapping machine for processing semiconductor wafers	u	Nil	Nil
500	- - Machines and apparatus for sawing monocrystal semiconductor boules into slices, or wafers into chips	u	Nil	Nil
900	- - Other	u	Nil	Nil
8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:			
100	- - Film formation equipment	u	Nil	Nil
	- - Doping equipment:			
210	- - - Ion implanters for doping semiconductor materials	u	Nil	Nil
290	- - - Other	u	Nil	Nil
300	- - Etching and stripping equipment	u	Nil	Nil
	- - Lithography equipment:			
410	- - - Direct write-on-wafer apparatus	u	Nil	Nil
420	- - - Step and repeat aligners	u	10%	Nil
490	- - - Other	u	Nil	Nil
900	- - Other	u	Nil	Nil
8486.30	000 - Machines and apparatus for the manufacture of flat panel displays	u	Nil	Nil
8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter:			
200	- - Moulds for the manufacture of semiconductor devices	u	Nil	Nil
900	- - Other	u	Nil	Nil
8486.90	000 - Parts and accessories	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter.			
8487.10 000	- Ships' or boats' propellers and blades therefor	kg	Nil	Nil
8487.90	- Other:			
100	- - Oil seal rings	kg	Nil	Nil
900	- - Other	kg	Nil	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

Chapter 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. 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).

4. For the purposes of heading 85.23:
 - (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH 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.

5. For the purposes of heading 85.34 “printed circuits” are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the “film circuit” technique, conductor elements, contact or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

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

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

6. For the purpose of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables” means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.
7. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).
8. For the purposes of heading 85.41 and 85.42:
 - (a) “Diodes, transistors and similar semiconductor devices” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
 - (b) “Electronic integrated circuits” are:
 - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
 - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
 - (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

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

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

Subheading Note.

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

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
85.01	Electric motors and generators (excluding generating sets).			
8501.10 000	- Motors of an output not exceeding 37.5 W	u	Nil	Nil
8501.20 000	- Universal AC/DC motors of an output exceeding 37.5 W	u	Nil	Nil
	- Other DC motors; DC generators:			
8501.31 000	- - Of an output not exceeding 750 W	u	Nil	Nil
8501.32 000	- - Of an output exceeding 750 W but not exceeding 75 kW	u	Nil	Nil
8501.33 000	- - Of an output exceeding 75 kW but not exceeding 375 kW	u	Nil	Nil
8501.34 000	- - Of an output exceeding 375 kW	u	Nil	Nil
8501.40 000	- Other AC motors, single-phase	u	Nil	Nil
	- Other AC motors, multi-phase:			
8501.51 000	- - Of an output not exceeding 750 W	u	Nil	Nil
8501.52 000	- - Of an output exceeding 750 W but not exceeding 75 kW	u	15%	Nil
8501.53 000	- - Of an output exceeding 75 kW	u	Nil	Nil
	- AC generators (alternators):			
8501.61 000	- - Of an output not exceeding 75 kVA	u	Nil	Nil
8501.62	- - Of an output exceeding 75 kVA but not exceeding 375 kVA:			
100	- - - Of an output exceeding 75 kVA but not exceeding 150 kVA	u	Nil	Nil
200	- - - Of an output exceeding 150 kVA or more but not exceeding 375 kVA	u	Nil	Nil
8501.63 000	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	u	Nil	Nil
8501.64 000	- - Of an output exceeding 750 kVA	u	Nil	Nil
85.02	Electric generating sets and rotary converters.			
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	engines):			
8502.11 000	- - Of an output not exceeding 75 kVA	u	Nil	Nil
8502.12 000	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	u	Nil	Nil
8502.13 000	- - Of an output exceeding 375 kVA	u	Nil	Nil
8502.20 000	- Generating sets with spark-ignition internal combustion piston engines	u	Nil	Nil
	- Other generating sets:			
8502.31 000	- - Wind powered	u	Nil	Nil
8502.39 000	- - Other	u	Nil	Nil
8502.40 000	- Electric rotary converters	u	Nil	Nil
8503.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.			
100	- Electric motors of heading 85.01	kg	Nil	Nil
900	- Other	kg	Nil	Nil
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.			
8504.10 000	- Ballasts for discharge lamps or tubes	u	5%	Nil
	- Liquid dielectric transformers:			
8504.21 000	- - Having a power handling capacity not exceeding 650 kVA	u	5%	Nil
8504.22 000	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	u	5%	Nil
8504.23 000	- - Having a power handling capacity exceeding 10,000 kVA	u	5%	Nil
	- Other transformers:			
8504.31	- - Having a power handling capacity not exceeding 1 kVA:			
100	- - - Of a kind used with toys, scale models or similar recreational models	u	5%	Nil
	- - - Other:			
910	- - - - Matching transformers	u	5%	Nil
990	- - - - Other	u	Nil	Nil
8504.32	- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:			
100	- - - Of a kind used with toys, scale models or similar recreational models	u	Nil	Nil
	- - - Other:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
910	- - - - Matching transformers	u	5%	Nil
990	- - - - Other	u	5%	Nil
8504.33	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA:			
100	- - - Matching transformers	u	5%	Nil
900	- - - Other	u	5%	Nil
8504.34	- - Having a power handling capacity exceeding 500 kVA:			
100	- - - Matching transformers	u	5%	Nil
900	- - - Other	u	5%	Nil
8504.40	- Static converters:			
100	- - Uninterruptible power supplies (UPS)	u	Nil	Nil
900	- - Other	u	Nil	Nil
8504.50	000 - Other inductors	u	Nil	Nil
8504.90	000 - Parts	kg	Nil	Nil
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	000 - - Of metal	kg	Nil	Nil
8505.19	000 - - Other	kg	Nil	Nil
8505.20	000 - Electro-magnetic couplings, clutches and brakes	kg	Nil	Nil
8505.90	000 - Other, including parts	kg	Nil	Nil
85.06	Primary cells and primary batteries.			
8506.10	- Manganese dioxide:			
100	- - For hearing aids	u	Nil	Nil
900	- - Other	u	Nil	Nil
8506.30	000 - Mercuric oxide	u	Nil	Nil
8506.40	000 - Silver oxide	u	Nil	Nil
8506.50	000 - Lithium	u	Nil	Nil
8506.60	000 - Air-zinc	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8506.80 000	- Other primary cells and primary batteries	u	Nil	Nil
8506.90 000	- Parts	kg	Nil	Nil
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:			
100	- - Of a kind used for aircraft	u	Nil	Nil
	- - Other:			
	- - - 6 V and 12 V accumulators:			
911	- - - - Of a height (excluding terminals and handles) not exceeding 13 cm	u	25%	Nil
912	- - - - Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm			
	- - - - Other	u	20%	Nil
919	- - - - Other	u	20%	Nil
990	- - - Other	u	20%	Nil
8507.20	- Other lead-acid accumulators:			
100	- - Of a kind used for aircraft	u	Nil	Nil
	- - Other:			
	- - - 6 V and 12 V accumulators:			
911	- - - - Of a height (excluding terminals and handles) not exceeding 13 cm	u	20%	Nil
912	- - - - Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm			
	- - - - Other	u	25%	Nil
919	- - - - Other	u	20%	Nil
990	- - - Other	u	20%	Nil
8507.30	- Nickel-cadmium:			
100	- - Of a kind used for aircraft	u	Nil	Nil
900	- - Other	u	20%	Nil
8507.40	- Nickel-iron:			
100	- - Of a kind used for aircraft	u	Nil	Nil
900	- - Other	u	20%	Nil
8507.50	- Nickel-metal hydride:			
100	- - Of a kind used for aircraft	u	Nil	Nil
900	- - Other	u	20%	Nil
8507.60	- Lithium-ion:			
100	- - Of a kind used for laptops including notebooks and subnotebooks	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
200	- - Of a kind used for aircraft	u	Nil	Nil
900	- - Other	u	20%	Nil
8507.80	- Other accumulators:			
100	- - Of a kind used for aircraft	u	Nil	Nil
200	- - Of a kind used for laptops including notebooks and subnotebooks	u	Nil	Nil
900	- - Other	u	20%	Nil
8507.90 000	- Parts	kg	Nil	Nil
85.08	Vacuum cleaners.			
	- With self-contained electric motor:			
8508.11 000	- - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	u	20%	Nil
8508.19 000	- - Other	u	20%	Nil
8508.60 000	- Other vacuum cleaners	u	Nil	Nil
8508.70	- Parts:			
100	- - Of subheadings 8508.11 000 and 8508.19 000	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.			
8509.40 000	- Food grinders and mixers; fruit or vegetable juice extractors	u	20%	Nil
8509.80	- Other appliances:			
100	- - Floor polishers	u	20%	Nil
900	- - Other	u	20%	Nil
8509.90 000	- Parts	kg	Nil	Nil
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.			
8510.10 000	- Shavers	u	Nil	Nil
8510.20 000	- Hair clippers	u	Nil	Nil
8510.30 000	- Hair-removing appliances	u	Nil	Nil
8510.90 000	- Parts	kg	Nil	Nil
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8511.10 000	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. - Sparking plugs	u	10%	Nil
8511.20 000	- Ignition magnetos; magnetos-dynamos; magnetic flywheels	u	5%	Nil
8511.30 000	- Distributors; ignition coils	u	Nil	Nil
8511.40 000	- Starter motors and dual purpose starter-generators	u	Nil	Nil
8511.50 000	- Other generators	u	Nil	Nil
8511.80 000	- Other equipment	u	Nil	Nil
8511.90 000	- Parts	kg	Nil	Nil
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.			
8512.10 000	- Lighting or visual signalling equipment of a kind used on bicycles	u	Nil	Nil
8512.20 000	- Other lighting or visual signalling equipment	u	Nil	Nil
8512.30 000	- Sound signalling equipment	u	Nil	Nil
8512.40 000	- Windscreen wipers, defrosters and demisters	u	Nil	Nil
8512.90 000	- Parts	kg	Nil	Nil
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.			
8513.10 000	- Lamps	u	Nil	Nil
8513.90 000	- Parts	kg	Nil	Nil
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.			
8514.10 000	- Resistance heated furnaces and ovens	u	Nil	Nil
8514.20 000	- Furnaces and ovens functioning by induction or dielectric loss	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8514.30 000	- Other furnaces and ovens	u	Nil	Nil
8514.40 000	- Other equipment for the heat treatment of materials by induction or dielectric loss	u	Nil	Nil
8514.90 000	- Parts	kg	Nil	Nil
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.			
	- Brazing or soldering machine and apparatus:			
8515.11 000	- - Soldering irons and guns	u	Nil	Nil
8515.19 000	- - Other	u	Nil	Nil
	- Machines and apparatus for resistance welding of metal:			
8515.21 000	- - Fully or partly automatic	u	Nil	Nil
8515.29 000	- - Other	u	Nil	Nil
	- Machines and apparatus for arc (including plasma arc) welding of metals:			
8515.31 000	- - Fully or partly automatic	u	Nil	Nil
8515.39 000	- - Other	u	Nil	Nil
8515.80 000	- Other machines and apparatus	u	Nil	Nil
8515.90 000	- Parts	u	Nil	Nil
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:			
100	- - Instantaneous or storage water heaters	u	20%	Nil
200	- - Immersion heaters	u	Nil	Nil
	- Electric space heating apparatus and electric soil heating apparatus:			
8516.21 000	- - Storage heating radiators	u	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8516.29 000	- - Other	u	20%	Nil
	- Electro-thermic hair-dressing or hand-drying apparatus:			
8516.31 000	- - Hair Dryers	u	Nil	Nil
8516.32 000	- - Other hair-dressing apparatus	u	Nil	Nil
8516.33 000	- - Hand-drying apparatus	u	20%	Nil
8516.40 000	- Electric smoothing irons	u	20%	Nil
8516.50 000	- Microwave ovens	u	20%	Nil
8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:			
100	- - Rice Cookers	u	20%	Nil
200	- - Ovens	u	20%	Nil
900	- - Other	u	20%	Nil
	- Other electro-thermic appliances:			
8516.71 000	- - Coffee or tea-makers	u	20%	Nil
8516.72 000	- - Toasters	u	20%	Nil
8516.79	- - Other:			
100	- - - Kettles	u	20%	Nil
900	- - - Other	u	20%	Nil
8516.80 000	- Electric heating resistors	u	Nil	Nil
8516.90	- Parts:			
100	- - Of goods of subheading 8516.10	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
85.17	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.			
	- Telephone sets, including telephones for cellular networks or for other wireless networks:			
8517.11 000	- - Line telephone sets with cordless handsets	u	Nil	Nil
8517.12 000	- - Telephones for cellular networks or for other wireless networks	u	Nil	Nil
8517.18 000	- - Other	u	Nil	Nil
	- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8517.61 000	network (such as local or wide area network): - - Base station	u	Nil	Nil
8517.62	- - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus: - - - Units of automatic data processing machines other than those of heading 84.71:			
110	- - - - Control and adaptor units, including gateways, bridges and routers	u	Nil	Nil
190	- - - - Other	u	Nil	Nil
200	- - - Telephonic or telegraphic switching apparatus - - - Apparatus for carrier-current line systems or for digital line systems:	u	Nil	Nil
310	- - - - Modems including cable modems and modem cards	u	Nil	Nil
390	- - - - Other - - - Other transmission apparatus incorporating reception apparatus:	u	Nil	Nil
510	- - - - Walkie talkie	u	Nil	Nil
520	- - - - Transceivers (amateur radio) capable of operating in amateur frequency bands	u	Nil	Nil
530	- - - - Wireless LANs	u	Nil	Nil
540	- - - - Other transmission apparatus for radio-telephony or radio-telegraphy	u	Nil	Nil
590	- - - - Other - - - Other transmission apparatus :	u	Nil	Nil
610	- - - - For radio-telephony or radio-telegraphy	u	Nil	Nil
690	- - - - Other - - - Other:	u	Nil	Nil
910	- - - - For radio-telephony or radio-telegraphy	u	Nil	Nil
990	- - - - Other	u	Nil	Nil
8517.69	- - Other:			
100	- - - Videophone	u	Nil	Nil
900	- - - Other	u	Nil	Nil
8517.70	- Parts:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
200	- - Of control and adaptor units including gateways, bridges and routers	kg	Nil	Nil
300	- - Of goods of subheading 8517.62 190	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
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.			
8518.10 000	- Microphones and stands therefor - Loudspeakers, whether or not mounted in their enclosures:	u	Nil	Nil
8518.21 000	- - Single loudspeakers, mounted in their enclosures	u	15%	Nil
8518.22 000	- - Multiple loudspeakers, mounted in the same enclosure	u	15%	Nil
8518.29 000	- - Other	u	Nil	Nil
8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers:			
100	- - Headphones or earphones - - Combined microphone/speaker sets:	u	5%	Nil
220	- - - For goods of subheading 8517.12 000	u	Nil	Nil
290	- - - Other	u	15%	Nil
900	- - Other	u	15%	Nil
8518.40 000	- Audio-frequency electric amplifiers	u	15%	Nil
8518.50 000	- Electric sound amplifier sets	u	15%	Nil
8518.90 000	- Parts	kg	Nil	Nil
85.19	Sound recording or reproducing apparatus.			
8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:			
100	- - Coins or disc operated record players	u	Nil	Nil
900	- - Other	u	10%	Nil
8519.30 000	- Turntables (record-decks)	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8519.50 000	- Telephone answering machines	u	Nil	Nil
8519.81	- Other apparatus:			
	- - Using magnetic, optical or semiconductor media:			
100	- - - Transcribing machines	u	Nil	Nil
200	- - - Compact disc players	u	10%	Nil
300	- - - Dictating machines not capable of operating without external source of power	u	Nil	Nil
400	- - - Magnetic tape recorders incorporating a sound reproducing apparatus, digital audio type	u	Nil	Nil
	- - - Other sound reproducing apparatus not incorporating a sound recording apparatus:			
510	- - - - Cassette type	u	Nil	Nil
	- - - - Of a kind suitable for cinematography:			
521	- - - - - For film of a width of less than 16mm	u	Nil	Nil
522	- - - - - For film of a width of 16mm or more	u	5%	Nil
590	- - - - Other	u	10%	Nil
	- - - Other:			
930	- - - - Cassette type	u	Nil	Nil
940	- - - - Of a kind suitable for cinematography	u	Nil	Nil
990	- - - - Other	u	Nil	Nil
8519.89	- - Other:			
100	- - - Record players with or without loud speakers	u	Nil	Nil
	- - - Other sound reproducing apparatus :			
	- - - - Cinematographic sound reproducers :			
211	- - - - - For film of a width of less than 16 mm	u	Nil	Nil
212	- - - - - For film of a width of 16 mm or more	u	5%	Nil
290	- - - - Other	u	10%	Nil
	- - - Other :			
930	- - - - Of a kind suitable for cinematography	u	Nil	Nil
990	- - - - Other	u	Nil	Nil
85.21	Video recording or reproducing			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8521.10 000	apparatus, whether or not incorporating a video tuner. - Magnetic tape-type	u	Nil	Nil
8521.90 000	- Other	u	Nil	Nil
85.22	Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21.			
8522.10 000	- Pick-up cartridges	kg	Nil	Nil
8522.90 000	- Other	kg	Nil	Nil
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.			
8523.21	- Magnetic media:			
	- - Cards incorporating a magnetic stripe:			
100	- - - Unrecorded	u	Nil	Nil
200	- - - Recorded	u	Nil	Nil
8523.29	- - Other:			
	- - - Magnetic tapes:			
	- - - - Unrecorded:			
111	- - - - - Video tapes	u	Nil	Nil
112	- - - - - Computer tapes	u	Nil	Nil
119	- - - - - Other	u	Nil	Nil
	- - - - Recorded:			
	- - - - - Of a width not exceeding 4mm:			
121	- - - - - - Video tapes	u	Nil	Nil
122	- - - - - - Computer tapes	u	Nil	Nil
129	- - - - - - Other	u	Nil	Nil
	- - - - - Other:			
191	- - - - - - Video tapes	u	Nil	Nil
192	- - - - - - Computer tapes	u	Nil	Nil
199	- - - - - - Other	u	Nil	Nil
	- - - Magnetic discs:			
210	- - - - Of a kind suitable for computer use	u	Nil	Nil
290	- - - - Other	u	Nil	Nil
	- - - Other:			
	- - - - For reproducing			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	phenomena other than sound or image:			
911	- - - - - Of a kind suitable for computer use	u	Nil	Nil
919	- - - - - Other	u	Nil	Nil
	- - - - - Other:			
991	- - - - - Of a kind suitable for computer use	u	Nil	Nil
999	- - - - - Other	u	Nil	Nil
	- Optical media:			
8523.41	- - Unrecorded:			
100	- - - Of a kind suitable for computer use	u	Nil	Nil
900	- - - Other	u	Nil	Nil
8523.49	- - Other:			
100	- - - Of a kind used for reproducing sound only	u	Nil	Nil
	- - - For reproducing phenomena other than sound or image:			
210	- - - - - Of a kind suitable for computer use	u	Nil	Nil
290	- - - - - Other	u	Nil	Nil
	- - - Other:			
910	- - - - - Of a kind suitable for computer use	u	Nil	Nil
990	- - - - - Other	u	Nil	Nil
	- Semiconductor media:			
8523.51	- - Solid state non-volatile storage devices:			
	- - - Unrecorded:			
110	- - - - - Of a kind suitable for computer use	u	Nil	Nil
190	- - - - - Other	u	Nil	Nil
	- - - Recorded:			
	- - - - - For reproducing phenomena other than sound or image:			
211	- - - - - Of a kind suitable for computer use	u	Nil	Nil
219	- - - - - Other	u	Nil	Nil
	- - - - - Other:			
291	- - - - - Of a kind suitable for computer use	u	Nil	Nil
299	- - - - - Other	u	Nil	Nil
8523.52	000 - - "Smart cards"	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8523.59	- - Other:			
100	- - - Proximity cards and tags	u	Nil	Nil
	- - - Unrecorded:			
210	- - - - Of a kind suitable for computer use	u	Nil	Nil
290	- - - - Other	u	Nil	Nil
	- - - Recorded:			
	- - - - For reproducing phenomena other than sound or image:			
311	- - - - - Of a kind suitable for computer use	u	Nil	Nil
319	- - - - - Other	u	Nil	Nil
	- - - - Other:			
391	- - - - - Of a kind suitable for computer use	u	Nil	Nil
399	- - - - - Other	u	Nil	Nil
8523.80	- Other:			
100	- - Gramophone records	u	Nil	Nil
	- - Unrecorded:			
210	- - - Of a kind suitable for computer use	u	Nil	Nil
290	- - - Other	u	Nil	Nil
	- - Recorded:			
	- - - For reproducing phenomena other than sound or image:			
311	- - - - Of a kind suitable for computer use	u	Nil	Nil
319	- - - - Other	u	Nil	Nil
	- - - Other:			
391	- - - - Of a kind suitable for computer use	u	Nil	Nil
399	- - - - Other	u	Nil	Nil
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	- Transmission apparatus:			
100	- - Central monitoring system	u	Nil	Nil
200	- - Telemetry monitoring system	u	Nil	Nil
900	- - Other	u	Nil	Nil
8525.60	000 - Transmission apparatus incorporating reception apparatus	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8525.80	- Television cameras, digital cameras and video camera recorders:			
100	- - Television cameras	u	Nil	Nil
900	- - Other	u	Nil	Nil
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.			
8526.10 000	- Radar apparatus	u	Nil	Nil
	- Other:			
8526.91 000	- - Radio navigational aid apparatus	u	Nil	Nil
8526.92 000	- - Radio remote control apparatus	u	Nil	Nil
85.27	Reception apparatus for radio- broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.			
	- Radio-broadcast receivers capable of operating without an external source of power:			
8527.12 000	- - Pocket-size radio cassette-players	u	Nil	Nil
8527.13	- - Other apparatus combined with sound recording or reproducing apparatus:			
100	- - - Portable	u	Nil	Nil
900	- - - Other	u	20%	Nil
8527.19	- - Other:			
100	- - - Portable	u	Nil	Nil
900	- - - Other	u	20%	Nil
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:			
8527.21 000	- - Combined with sound recording or reproducing apparatus	u	20%	Nil
8527.29 000	- - Other	u	20%	Nil
8527.91	- Other:			
	- - Combined with sound recording or reproducing apparatus:			
300	- - - Portable	u	Nil	Nil
900	- - - Other	u	20%	Nil
8527.92	- - Not combined with sound recording or reproducing apparatus but combined with a clock:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- - - Mains operated	u	20%	Nil
900	- - - Other	u	Nil	Nil
8527.99	- - Other:			
100	- - - Mains operated	u	20%	Nil
900	- - - Other	u	Nil	Nil
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.			
	- Cathode-ray tube monitors:			
8528.41 000	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71	u	Nil	Nil
8528.49 000	- - Other	u	25%	Nil
	- Other monitors:			
8528.51 000	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71	u	Nil	Nil
8528.59 000	- - Other	u	25%	Nil
	- Projectors:			
8528.61 000	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71	u	Nil	Nil
8528.69 000	- - Other	u	Nil	Nil
	- 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:			
100	- - - Mains operated	u	30%	Nil
900	- - - Other	u	Nil	Nil
8528.72	- - Other, colour:			
100	- - - Mains operated	u	30%	Nil
900	- - - Other	u	Nil	Nil
8528.73 000	- - Other, monochrome	u	Nil	Nil
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:			
	- - For television:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
110	- - - Parabolic antennae	kg	Nil	Nil
190	- - - Other	kg	5%	Nil
200	- - For radio	kg	5%	Nil
900	- - Other	kg	Nil	Nil
8529.90	- Other:			
300	- - Of decoders	kg	Nil	Nil
	- - Other:			
910	- - - For television	kg	5%	Nil
990	- - - Other	kg	Nil	Nil
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).			
8530.10 000	- Equipment for railways or tramways	u	Nil	Nil
8530.80 000	- Other equipment	u	Nil	Nil
8530.90 000	- Parts	kg	Nil	Nil
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.			
8531.10 000	- Burglar or fire alarm and similar apparatus	u	Nil	Nil
8531.20 000	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	u	Nil	Nil
8531.80	- Other apparatus:			
400	- - Electronic bells and other sound signalling apparatus	u	Nil	Nil
900	- - Other	u	Nil	Nil
8531.90 000	- Parts	kg	Nil	Nil
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).			
8532.10 000	- 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	Nil
	- Other fixed capacitors:			
8532.21 000	- - Tantalum	kg	Nil	Nil
8532.22 000	- - Aluminium electrolytic	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8532.23 000	- - Ceramic dielectric, single layer	kg	Nil	Nil
8532.24 000	- - Ceramic dielectric, multilayer	kg	Nil	Nil
8532.25 000	- - Dielectric of paper or plastics	kg	Nil	Nil
8532.29 000	- - Other	kg	Nil	Nil
8532.30 000	- Variable or adjustable (pre-set) capacitors	kg	Nil	Nil
8532.90 000	- Parts	kg	Nil	Nil
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.			
8533.10 000	- Fixed carbon resistors, composition or film types - Other fixed resistors:	kg	Nil	Nil
8533.21 000	- - For a power handling capacity not exceeding 20 W	kg	Nil	Nil
8533.29 000	- - Other - Wirewound variable resistors, including rheostats and potentiometers:	kg	Nil	Nil
8533.31 000	- - For a power handling capacity not exceeding 20 W	kg	Nil	Nil
8533.39 000	- - Other	kg	Nil	Nil
8533.40 000	- Other variable resistors, including rheostats and potentiometers	kg	Nil	Nil
8533.90 000	- Parts	kg	Nil	Nil
8534.00 000	Printed circuits	kg	Nil	Nil
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.			
8535.10 000	- Fuses - Automatic circuit breakers:	kg	15%	Nil
8535.21	- - For a voltage of less than 72.5 kV:			
100	- - - Earth leakage circuit breaker	kg	15%	Nil
900	- - - Other	kg	15%	Nil
8535.29	- - Other:			
100	- - - Earth leakage circuit breaker	kg	15%	Nil
900	- - - Other	kg	15%	Nil
8535.30 000	- Isolating switches and make-and-break switches	kg	15%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8535.40 000	- Lightning arresters, voltage limiters and surge suppressors	kg	Nil	Nil
8535.90	- Other:			
100	- - Starters for electric motors	kg	15%	Nil
200	- - Fuse switches and switch fuses	kg	15%	Nil
900	- - Other	kg	15%	Nil
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:			
100	- - Cartridge	kg	Nil	Nil
200	- - Of a kind used in electric fans	kg	15%	Nil
	- - Other:			
910	- - - For a current of less than 16 amps	kg	15%	Nil
990	- - - Other	kg	Nil	Nil
8536.20	- Automatic circuit breakers:			
100	- - Earth leakage circuit breaker	kg	Nil	Nil
	- - Other:			
910	- - - For a current of less than 16 amps	kg	15%	Nil
990	- - - Other	kg	Nil	Nil
8536.30	- Other apparatus for protecting electrical circuits:			
400	- - Of a kind used in radio equipment or in electric fans	kg	Nil	Nil
	- - Other:			
910	- - - For a current of less than 16 amps	kg	15%	Nil
990	- - - Other	kg	15%	Nil
	- Relays:			
8536.41	- - For a voltage not exceeding 60 V:			
200	- - - Of a kind used in radio equipment	kg	5%	Nil
300	- - - Of a kind used in electric fans	kg	15%	Nil
	- - Other:			
910	- - - For a current of less than 16 amps	kg	15%	Nil
990	- - - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8536.49	- - Other:			
200	- - - Of a kind used in radio equipment	kg	Nil	Nil
300	- - - Of a kind used in electric fans	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
8536.50	- Other switches:			
100	- - Starters for electric motors	kg	15%	Nil
200	- - Fuse switches	kg	15%	Nil
	- - Other:			
910	- - - For a current of less than 16 amps	kg	15%	Nil
940	- - - Of a kind used in radio equipment or in electric fans	kg	Nil	Nil
990	- - - Other	kg	Nil	Nil
	- Lamp-holders, plugs and sockets:			
8536.61	- - Lamp-holders:			
100	- - - For a current of less than 16 amps	kg	15%	Nil
900	- - - Other	kg	Nil	Nil
8536.69	- - Other:			
100	- - - For a current of less than 16 amps	kg	15%	Nil
900	- - - Other	kg	Nil	Nil
8536.70	- Connectors for optical fibres, optical fibre bundles or cables :			
200	- - Of ceramic	kg	Nil	Nil
300	- - Of copper	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
8536.90	- Other apparatus:			
100	- - For a current of less than 16 amps	kg	15%	Nil
900	- - Other	kg	Nil	Nil
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.			
8537.10	- For a voltage not exceeding 1,000 V:			
400	- - Of a kind used in radio equipment or in electric fans	kg	Nil	Nil
	- - Other:			
910	- - - For a current of less than 16	kg	15%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	amps			
8537.20 990	- - - Other	kg	15%	Nil
000	- For a voltage exceeding 1,000 V	kg	15%	Nil
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:			
100	- - Of a kind used in radio equipment	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
8538.90 000	- Other	kg	Nil	Nil
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.			
8539.10	- Sealed beam lamp units:			
100	- - For motor vehicles of Chapter 87	u	5%	Nil
900	- - Other	u	15%	Nil
	- Other filaments lamps, excluding ultra-violet or infra-red lamps:			
8539.21 000	- - Tungsten halogen	u	15%	Nil
8539.22	- - Other, of a power not exceeding 200 W and for a voltage of exceeding 100 V:			
100	- - - Of a kind used in decorative illumination	u	15%	Nil
900	- - - Other	u	15%	Nil
8539.29 000	- - Other	u	15%	Nil
	- Discharge lamps, other than ultra-violet lamps:			
8539.31 000	- - Fluorescent, hot cathode	u	15%	Nil
8539.32 000	- - Mercury or sodium vapour lamps; metal halide lamps	u	15%	Nil
8539.39 000	- - Other	u	15%	Nil
	- Ultra-violet or infra-red lamps; arc-lamps:			
8539.41 000	- - Arc-lamps	u	5%	Nil
8539.49 000	- - Other	u	5%	Nil
8539.90 000	- Parts	kg	Nil	Nil
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			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	valves and tubes, cathode-ray tubes, television camera tubes).			
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:			
8540.11 000	- - Colour	u	Nil	Nil
8540.12 000	- - Monochrome	u	Nil	Nil
8540.20 000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	u	Nil	Nil
8540.40 000	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	u	Nil	Nil
8540.60 000	- Other cathode-ray tubes	u	Nil	Nil
	- Microwaves tubes (for example, magnetrons, klystrons, traveling wave tubes, carcinotrons), excluding grid-controlled tubes:			
8540.71 000	- - Magnetrons	u	Nil	Nil
8540.79 000	- - Other	u	Nil	Nil
	- Other valves and tubes:			
8540.81 000	- - Receiver or amplifier valves and tubes	u	Nil	Nil
8540.89 000	- - Other	u	Nil	Nil
	- Parts:			
8540.91 000	- - Of cathode-ray tubes	kg	Nil	Nil
8540.99 000	- - Other	kg	Nil	Nil
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.			
8541.10 000	- Diodes, other than photosensitive or light emitting diodes	u	Nil	Nil
	- Transistors, other than photosensitive transistors:			
8541.21 000	- - With a dissipation rate of less than 1 W	u	Nil	Nil
8541.29 000	- - Other	u	Nil	Nil
8541.30 000	- Thyristors, diacs and triacs, other than photosensitive devices	u	Nil	Nil
8541.40 000	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8541.50 000	- Other semiconductor devices	u	Nil	Nil
8541.60 000	- Mounted piezo-electric crystals	u	Nil	Nil
8541.90 000	- Parts	kg	Nil	Nil
85.42	Electronic integrated circuits.			
	- Electronic integrated circuits:			
8542.31 000	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	u	Nil	Nil
8542.32 000	- - Memories	u	Nil	Nil
8542.33 000	- - Amplifiers	u	Nil	Nil
8542.39 000	- - Other	u	Nil	Nil
8542.90 000	- Parts	kg	Nil	Nil
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.			
8543.10 000	- Particle accelerators	u	Nil	Nil
8543.20 000	- Signal generators	u	Nil	Nil
8543.30 000	- Machines and apparatus for electroplating, electrolysis or electrophoresis	u	Nil	Nil
8543.70	- Other machines and apparatus:			
100	- - Electric fence energisers	u	5%	Nil
	- - Other:			
910	- - - Electronic micro assemblies	u	Nil	Nil
990	- - - Other	u	Nil	Nil
8543.90	- Parts:			
100	- - Electronic micro assemblies	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
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.			
	- Winding wire:			
8544.11	- - Of copper:			
100	- - - Enamelled wire	kg	25%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
900	- - - Other	kg	5%	Nil
8544.19 000	- - Other	kg	5%	Nil
8544.20	- Co-axial cable and other co-axial electric conductors:			
100	- - Insulated with rubber	kg	30%	Nil
200	- - Insulated with plastics	kg	30%	Nil
900	- - Other	kg	5%	Nil
8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:			
100	- - Insulated with rubber	kg	30%	Nil
200	- - Insulated with plastics	kg	30%	Nil
900	- - Other	kg	5%	Nil
8544.42	- Other electric conductors, for a voltage not exceeding 1,000 V:			
	- - Fitted with connectors:			
	- - - Of a kind used for telecommunications:			
	- - - - Telephone and telegraph (including radio relay) cables:			
111	- - - - - Submarine	kg	5%	Nil
119	- - - - - Other	kg	Nil	Nil
	- - - - Other:			
191	- - - - - Insulated with rubber	kg	30%	Nil
192	- - - - - Insulated with plastics	kg	30%	Nil
193	- - - - - Insulated with paper	kg	30%	Nil
199	- - - - - Other	kg	5%	Nil
	- - - Other:			
910	- - - - Insulated with rubber	kg	30%	Nil
920	- - - - Insulated with plastics	kg	30%	Nil
930	- - - - Insulated with paper	kg	30%	Nil
990	- - - - Other	kg	5%	Nil
8544.49	- - Other:			
	- - - Of a kind used for telecommunications:			
	- - - - Telephone and telegraph (including radio relay) cables:			
111	- - - - - Submarine	kg	5%	Nil
	- - - - Other:			
120	- - - - - For a voltage not exceeding 80 V	kg	Nil	Nil
	- - - - Other:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
131	- - - - - Insulated with plastics	kg	30%	Nil
139	- - - - - Other	kg	5%	Nil
	- - - - - Other:			
191	- - - - - Insulated with rubber	kg	30%	Nil
192	- - - - - Insulated with plastics	kg	30%	Nil
193	- - - - - Insulated with paper	kg	30%	Nil
199	- - - - - Other	kg	5%	Nil
	- - - - - Other:			
910	- - - - - Insulated with rubber	kg	30%	Nil
920	- - - - - Insulated with plastics	kg	30%	Nil
930	- - - - - Insulated with paper	kg	30%	Nil
990	- - - - - Other	kg	5%	Nil
8544.60	- Other electric conductors, for a voltage exceeding 1,000 V:			
100	- - Insulated with rubber	kg	30%	Nil
200	- - Insulated with plastics	kg	30%	Nil
300	- - Insulated with paper	kg	30%	Nil
900	- - Other	kg	5%	Nil
8544.70 000	- Optical fibre cables	kg	Nil	Nil
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:			
8545.11 000	- - Of a kind used for furnaces	kg	Nil	Nil
8545.19 000	- - Other	kg	Nil	Nil
8545.20 000	- Brushes	kg	Nil	Nil
8545.90 000	- Other	kg	Nil	Nil
85.46	Electrical insulators of any material.			
8546.10 000	- Of glass	kg	Nil	Nil
8546.20 000	- Of ceramics	kg	Nil	Nil
8546.90 000	- Other	kg	Nil	Nil
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8547.10 000	tubing and joints therefor, of base metal lined with insulating material.	kg	Nil	Nil
8547.20 000	- Insulating fittings of ceramics	kg	Nil	Nil
8547.90	- Insulating fittings of plastics			
	- Other:			
100	- - Electric conduit and joints therefor, of base metal lined with insulating material	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.			
8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:			
100	- - Primary cells and primary batteries	kg	5%	Nil
	- - Electric accumulators:			
210	- - - Of a kind used in aircraft	kg	Nil	Nil
220	- - - 6 volts and 12 volts electric accumulators of a height (excluding terminals and handles) not more than 23 cm	kg	25%	Nil
290	- - - Other	kg	20%	Nil
900	- - Other	kg	20%	Nil
8548.90	- Other:			
100	- - Electronic microassemblies	kg	Nil	Nil
900	- - Other	kg	Nil	Nil

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section Notes.

1. This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

- (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section:
- (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

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 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators.			
8601.10 000	- Powered from an external source of electricity	u	5%	Nil
8601.20 000	- Powered by electric accumulators	u	5%	Nil
86.02	Other rail locomotives; locomotives tenders.			
8602.10 000	- Diesel-electric locomotives	u	5%	Nil
8602.90 000	- Other	u	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.			
8603.10 000	- Powered from an external source of electricity	u	5%	Nil
8603.90 000	- Other	u	5%	Nil
8604.00 000	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	5%	Nil
8605.00 000	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	5%	Nil
86.06	Railway or tramway goods vans and wagons, not self-propelled.			
8606.10 000	- Tank wagons and the like	u	5%	Nil
8606.30 000	- Self-discharging vans and wagons other than those of subheading 8606.10	u	5%	Nil
	- Other:			
8606.91 000	- - Covered and closed	u	5%	Nil
8606.92 000	- - Open, with non-removable sides of a height exceeding 60 cm	u	5%	Nil
8606.99 000	- - Other	u	5%	Nil
86.07	Parts of railway or tramway locomotives or rolling-stock.			
	- Bogies, bissel-bogies, axles and wheels, and parts thereof:			
8607.11 000	- - Driving bogies and bissel-bogies	kg	5%	Nil
8607.12 000	- - Other bogies and bissel-bogies	kg	5%	Nil
8607.19 000	- - Other, including parts	kg	Nil	Nil
	- Brakes and parts thereof:			
8607.21 000	- - Air brakes and parts thereof	kg	Nil	Nil
8607.29 000	- - Other	kg	Nil	Nil
8607.30 000	- Hooks and other coupling devices, buffers, and parts thereof	kg	5%	Nil
	- Other:			
8607.91 000	- - Of locomotives	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8607.99 000	- - Other	kg	Nil	Nil
8608.00 000	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.	kg	Nil	Nil
8609.00 000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	u	Nil	Nil

Chapter 87
Vehicles other than railway or tramway rolling-stock,
and parts and accessories thereof

Chapter 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.

National Note.

1. For the purposes of subheading 8712.00 120, the expression "bicycle designed to be ridden by children" refer only to bicycle:
 - i) having the maximum length between seat and pedal at the lower point not exceeding 43cm; and
 - ii) having wheel diameter not exceeding 16 inches or 40.64 cm

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
87.01	Tractors (other than tractors of heading 87.09).			
8701.10	- Pedestrian controlled tractors:			
100	- - For agricultural use	u	Nil	Nil
900	- - Other	u	5%	Nil
8701.20	- Road tractors for semi-trailers:			
100	- - Completely Knocked Down	u	Nil	Nil
	- - Completely Built-Up:			
210	- - - New	u	30%	Nil
220	- - - Old	u	30%	Nil
8701.30	000 - Track-laying tractors	u	5%	Nil
8701.90	- Other:			
100	- - Agricultural tractors	u	Nil	Nil
200	- - Tractors (power unit) designed for hauling roller (drum module)	u	25%	Nil
900	- - Other	u	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
87.02	Motor vehicles for the transport of ten or more persons, including the driver.			
8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):			
	- - Motor coaches, buses or minibuses:			
110	- - - Completely Knocked Down	u	Nil	Nil
	- - - Completely Built-Up:			
121	- - - - New	u	30%	Nil
122	- - - - Old	u	30%	Nil
	- - Other:			
910	- - - Completely Knocked Down	u	10%	Nil
920	- - - Completely Built-Up	u	30%	Nil
8702.90	- Other:			
	- - Motor coaches, buses or minibuses:			
110	- - - Completely Knocked Down	u	Nil	Nil
	- - - Completely Built-Up:			
121	- - - - New	u	30%	Nil
122	- - - - Old	u	30%	Nil
	- - Other:			
910	- - - Completely Knocked Down	u	10%	Nil
920	- - - Completely Built-Up	u	30%	Nil
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.			
8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles :			
100	- - Golf cars, including golf buggies	u	Nil	Nil
900	- - Other	u	30%	Nil
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:			
8703.21	- - Of a cylinder capacity not exceeding 1,000 cc:			
100	- - - Ambulances	u	5%	Nil
	- - - Motor cars (including station wagons, SUVs, and sports cars, but not including vans):			
	- - - - Completely Knocked Down:			
311	- - - - - Four-wheel drive	u	10%	Nil
319	- - - - - Other	u	10%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	- - - - Completely Built-Up:			
	- - - - - Four-wheel drive:			
331	- - - - - - New	u	30%	Nil
332	- - - - - - Old	u	30%	Nil
	- - - - - Other:			
341	- - - - - - New	u	30%	Nil
342	- - - - - - Old	u	30%	Nil
400	- - - Motor-homes	u	35%	Nil
500	- - - Go-karts	u	Nil	Nil
	- - - Other:			
	- - - - Completely Knocked Down:			
911	- - - - - Four-wheel drive	u	10%	Nil
919	- - - - - Other	u	Nil	Nil
	- - - - Completely Built-Up:			
	- - - - - Four-wheel drive:			
931	- - - - - - New	u	30%	Nil
932	- - - - - - Old	u	30%	Nil
	- - - - - Other:			
941	- - - - - - New	u	30%	Nil
942	- - - - - - Old	u	30%	Nil
8703.22	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
100	- - - Ambulances	u	5%	Nil
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):			
	- - - - Completely Knocked Down:			
311	- - - - - Four-wheel drive	u	10%	Nil
319	- - - - - Other	u	10%	Nil
	- - - - Completely Built-Up:			
	- - - - - Four-wheel drive:			
331	- - - - - - New	u	30%	Nil
332	- - - - - - Old	u	30%	Nil
	- - - - - Other:			
341	- - - - - - New	u	30%	Nil
342	- - - - - - Old	u	30%	Nil
400	- - - Motor-homes	u	35%	Nil
	- - - Other:			
	- - - - Completely Knocked Down:			
911	- - - - - Four-wheel drive	u	10%	Nil
919	- - - - - Other	u	Nil	Nil
	- - - - Completely Built-Up:			
	- - - - - Four-wheel drive:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
931	- - - - - New	u	30%	Nil
932	- - - - - Old	u	30%	Nil
	- - - - - Other:			
941	- - - - - New	u	30%	Nil
942	- - - - - Old	u	30%	Nil
8703.23	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:			
100	- - - Ambulances	u	5%	Nil
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):			
	- - - - Completely Knocked Down :			
	- - - - - Four-wheel drive:			
341	- - - - - Of a cylinder capacity not exceeding 2,000 cc	u	10%	Nil
342	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	10%	Nil
343	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	10%	Nil
	- - - - - Other:			
351	- - - - - Of a cylinder capacity not exceeding 2,000 cc	u	10%	Nil
352	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	10%	Nil
353	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	10%	Nil
	- - - - - Completely Built-Up:			
	- - - - - Four-wheel drive:			
	- - - - - New:			
361	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil
362	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil
363	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil
364	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	- - - - - Old:			
371	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil
372	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil
373	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil
374	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil
	- - - - - Other:			
	- - - - - New:			
381	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil
382	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil
383	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil
384	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil
	- - - - - Old:			
391	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil
392	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil
393	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil
394	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
400	- - - Motor-homes	u	35%	Nil
	- - - Other:			
	- - - - Completely Knocked Down :			
	- - - - - Four-wheel drive:			
941	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	10%	Nil
942	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	10%	Nil
943	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	10%	Nil
944	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	10%	Nil
	- - - - - Other:			
951	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	10%	Nil
952	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	10%	Nil
953	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	10%	Nil
954	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	10%	Nil
	- - - - - Completely Built-Up:			
	- - - - - Four-wheel drive:			
	- - - - - New:			
961	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil
962	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil
963	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil
964	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil
	- - - - - Old:			
971	- - - - - Of a cylinder capacity not	u	30%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
972	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil
973	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil
974	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil
	- - - - - Other:			
	- - - - - New:			
981	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil
982	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil
983	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil
984	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil
	- - - - - Old:			
991	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil
992	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil
993	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil
994	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil
8703.24	- - Of a cylinder capacity exceeding 3,000 cc:	u	30%	Nil
100	- - - Ambulances	u	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):			
	- - - - Completely Knocked Down:			
311	- - - - - Four-wheel drive	u	10%	Nil
319	- - - - - Other	u	10%	Nil
	- - - - Completely Built-Up:			
	- - - - - Four-wheel drive:			
331	- - - - - - New	u	30%	Nil
332	- - - - - - Old	u	30%	Nil
	- - - - - Other:			
341	- - - - - - New	u	30%	Nil
342	- - - - - - Old	u	30%	Nil
400	- - - Motor-homes	u	35%	Nil
	- - - Other:			
	- - - - Completely Knocked Down:			
911	- - - - - Four-wheel drive	u	10%	Nil
919	- - - - - Other	u	10%	Nil
	- - - - Completely Built-Up:			
	- - - - - Four-wheel drive:			
931	- - - - - - New	u	30%	Nil
932	- - - - - - Old	u	30%	Nil
	- - - - - Other:			
941	- - - - - - New	u	30%	Nil
942	- - - - - - Old	u	30%	Nil
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
8703.31	- - Of a cylinder capacity not exceeding 1,500 cc:			
100	- - - Ambulances	u	5%	Nil
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):			
	- - - - Completely Knocked Down:			
311	- - - - - Four-wheel drive	u	10%	Nil
319	- - - - - Other	u	10%	Nil
	- - - - Completely Built-Up:			
	- - - - - Four-wheel drive:			
331	- - - - - - New	u	30%	Nil
332	- - - - - - Old	u	30%	Nil
	- - - - - Other:			
341	- - - - - - New	u	30%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
342	- - - - - Old	u	30%	Nil
400	- - - Motor-homes	u	35%	Nil
	- - - Other:			
	- - - - Completely Knocked Down:			
911	- - - - - Four-wheel drive	u	10%	Nil
919	- - - - - Other	u	Nil	Nil
	- - - - Completely Built-Up:			
	- - - - - Four-wheel drive:			
931	- - - - - New	u	30%	Nil
932	- - - - - Old	u	30%	Nil
	- - - - - Other:			
941	- - - - - New	u	30%	Nil
942	- - - - - Old	u	30%	Nil
8703.32	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:			
100	- - - Ambulances	u	5%	Nil
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):			
	- - - - Completely Knocked Down:			
	- - - - - Four-wheel drive:			
341	- - - - - Of a cylinder capacity not exceeding 2,000 cc	u	10%	Nil
342	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	10%	Nil
	- - - - - Other:			
351	- - - - - Of a cylinder capacity not exceeding 2,000 cc	u	10%	Nil
352	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	10%	Nil
	- - - - Completely Built-Up:			
	- - - - - Four-wheel drive:			
	- - - - - New:			
361	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil
362	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil
363	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
371	- - - - - Old: - - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil
372	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil
373	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil
	- - - - - Other: - - - - - New:			
381	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil
382	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil
383	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil
	- - - - - Old:			
391	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil
392	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil
393	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil
400	- - - Motor-homes - - - Other: - - - Completely Knocked Down: - - - Four-wheel drive:	u u	30% 35%	Nil Nil
941	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	10%	Nil
942	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	10%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
943	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	10%	Nil
	- - - - - Other:			
951	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	10%	Nil
952	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	10%	Nil
953	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	10%	Nil
	- - - - - Completely Built-Up:			
	- - - - - Four-wheel drive:			
	- - - - - New:			
961	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil
962	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil
963	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil
	- - - - - Old:			
971	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil
972	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil
973	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil
	- - - - - Other:			
	- - - - - New:			
981	- - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil
982	- - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil
983	- - - - - Of a cylinder capacity exceeding 2,000 cc but not	u	30%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8703.33	exceeding 2,500 cc - - - - - Old:			
	991 - - - - - Of a cylinder capacity not exceeding 1,800 cc	u	30%	Nil
	992 - - - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30%	Nil
	993 - - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	30%	Nil
	- - Of a cylinder capacity exceeding 2,500 cc:			
	100 - - - Ambulances	u	5%	Nil
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):			
	- - - - Completely Knocked Down:			
	- - - - - Four-wheel drive:			
	341 - - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	10%	Nil
	342 - - - - - Of a cylinder capacity exceeding 3,000 cc	u	10%	Nil
	- - - - - Other:			
	351 - - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	10%	Nil
	352 - - - - - Of a cylinder capacity exceeding 3,000 cc	u	10%	Nil
	- - - - - Completely Built-Up:			
	- - - - - Four-wheel drive:			
	- - - - - New:			
	361 - - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil
	362 - - - - - Of a cylinder capacity exceeding 3,000 cc	u	30%	Nil
	- - - - - Old:			
	371 - - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil
	372 - - - - - Of a cylinder capacity exceeding	u	30%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	3,000 cc			
	- - - - - Other:			
	- - - - - New:			
381	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil
382	- - - - - Of a cylinder capacity exceeding 3,000 cc	u	30%	Nil
	- - - - - Old:			
391	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil
392	- - - - - Of a cylinder capacity exceeding 3,000 cc	u	30%	Nil
400	- - - Motor-homes	u	35%	Nil
	- - - Other:			
	- - - - Completely Knocked Down:			
911	- - - - Four-wheel drive	u	10%	Nil
912	- - - - Other	u	10%	Nil
	- - - - Completely Built-Up:			
	- - - - Four-wheel drive:			
	- - - - New:			
941	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil
942	- - - - Of a cylinder capacity exceeding 3,000 cc	u	30%	Nil
	- - - - Old:			
951	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil
952	- - - - Of a cylinder capacity exceeding 3,000 cc	u	30%	Nil
	- - - - Other:			
	- - - - New:			
961	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
962	- - - - - Of a cylinder capacity exceeding 3,000 cc	u	30%	Nil
	- - - - - Old:			
971	- - - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	30%	Nil
972	- - - - - Of a cylinder capacity exceeding 3,000 cc	u	30%	Nil
8703.90	- Other:			
	- - Electrically-powered vehicles:			
100	- - - Ambulances	u	5%	Nil
200	- - - Go-karts	u	Nil	Nil
300	- - - Motor-homes	u	35%	Nil
	- - - Other:			
	- - - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):			
410	- - - - - Completely Knocked Down	u	10%	Nil
	- - - - - Completely Built-Up:			
421	- - - - - New	u	30%	Nil
422	- - - - - Old	u	30%	Nil
	- - - - Other:			
510	- - - - - Completely Knocked Down	u	10%	Nil
	- - - - - Completely Built-Up:			
521	- - - - - New	u	30%	Nil
522	- - - - - Old	u	30%	Nil
	- - Other:			
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):			
610	- - - - Completely Knocked Down	u	10%	Nil
	- - - - Completely Built-Up:			
621	- - - - - New	u	30%	Nil
622	- - - - - Old	u	30%	Nil
	- - - Other:			
910	- - - - Completely Knocked Down	u	10%	Nil
	- - - - Completely Built-Up:			
941	- - - - - New	u	30%	Nil
942	- - - - - Old	u	30%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
87.04	Motor vehicles for the transport of goods.			
8704.10	- Dumpers designed for off-highway use:			
100	- - Completely Knocked Down	u	Nil	Nil
	- - Completely Built-Up:			
	- - - g. v. w. not exceeding 38 tonnes:			
211	- - - - New	u	30%	Nil
212	- - - - Old	u	30%	Nil
	- - - g. v. w. exceeding 38 tonnes:			
311	- - - - New	u	5%	Nil
312	- - - - Old	u	30%	Nil
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
8704.21	- - g. v. w. not exceeding 5 tonnes:			
100	- - - Completely Knocked Down	u	Nil	Nil
	- - - Completely Built-Up:			
210	- - - - New	u	30%	Nil
220	- - - - Old	u	30%	Nil
8704.22	- - g. v. w. exceeding 5 tonnes but not exceeding 20 tonnes:			
100	- - - Completely Knocked Down	u	Nil	Nil
	- - - Completely Built-Up:			
210	- - - - New	u	30%	Nil
220	- - - - Old	u	30%	Nil
8704.23	- - g. v. w. exceeding 20 tonnes:			
100	- - - Completely Knocked Down	u	Nil	Nil
	- - - Completely Built-Up:			
210	- - - - New	u	30%	Nil
220	- - - - Old	u	30%	Nil
	- Other, with spark-ignition internal combustion piston engine:			
8704.31	- - g. v. w. not exceeding 5 tonnes:			
100	- - - Completely Knocked Down	u	Nil	Nil
	- - - Completely Built-Up:			
210	- - - - New	u	30%	Nil
220	- - - - Old	u	30%	Nil
8704.32	- - g. v. w. exceeding 5 tonnes:			
100	- - - Completely Knocked Down	u	Nil	Nil
	- - - Completely Built-Up:			
210	- - - - New	u	30%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
220	- - - - Old	u	30%	Nil
8704.90	- Other:			
100	- - Completely Knocked Down	u	Nil	Nil
	- - Completely Built-Up:			
210	- - - New	u	30%	Nil
220	- - - Old	u	30%	Nil
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).			
8705.10 000	- Crane lorries	u	30%	Nil
8705.20 000	- Mobile drilling derricks	u	30%	Nil
8705.30 000	- Fire fighting vehicles	u	30%	Nil
8705.40 000	- Concrete-mixer lorries	u	30%	Nil
8705.90 000	- Other	u	30%	Nil
8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05:			
100	- For vehicles of heading 87.01	u	Nil	Nil
500	- For vehicles of heading 87.05	u	30%	Nil
600	- For vehicles of subheadings 87.02	u	30%	Nil
	- For vehicles of heading 87.03:			
710	- - For ambulances	u	Nil	Nil
790	- - Other	u	30%	Nil
800	- For vehicles of heading 87.04	u	30%	Nil
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:			
100	- - For ambulances	u	Nil	Nil
900	- - Other	u	30%	Nil
8707.90	- Other:			
100	- - For vehicles of heading 87.01	u	Nil	Nil
300	- - For vehicles of heading 87.04	u	30%	Nil
400	- - For vehicles of subheadings 87.02	u	30%	Nil
500	- - For vehicles of heading 87.05	u	30%	Nil
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.			
8708.10	- Bumpers and parts thereof:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- - For vehicles of heading 87.01	kg	Nil	Nil
900	- - Other	kg	25%	Nil
8708.21	- Other parts and accessories of bodies (including cabs):			
000	- - Safety seat belts	kg	30%	Nil
8708.29	- - Other:			
100	- - - For vehicles of heading 87.01	kg	Nil	Nil
900	- - - Other	kg	25%	Nil
8708.30	- Brakes and servo-brakes; parts thereof:			
100	- - For vehicles of heading 87.01	kg	5%	Nil
900	- - Other	kg	30%	Nil
8708.40	- Gear boxes and parts thereof:			
100	- - For vehicles of heading 87.01	kg	Nil	Nil
900	- - Other	kg	25%	Nil
8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:			
	- - For vehicles of heading 87.01:			
110	- - - Crown wheels and pinions	kg	Nil	Nil
190	- - - Other	kg	Nil	Nil
	- - Other:			
910	- - - Crown wheels and pinions	kg	30%	Nil
990	- - - Other	kg	25%	Nil
8708.70	- Road wheels and parts and accessories thereof:			
	- - For vehicles of heading 87.01:			
110	- - - Fitted with tyres	kg	30%	Nil
190	- - - Other	kg	5%	Nil
	- - Other:			
910	- - - Fitted with tyres	kg	30%	Nil
990	- - - Other	kg	30%	Nil
8708.80	- Suspension systems and parts thereof (including shock-absorbers):			
100	- - For vehicles of heading 87.01	kg	5%	Nil
900	- - Other	kg	30%	Nil
	- Other parts and accessories:			
8708.91	- - Radiators and parts thereof:			
100	- - - For vehicles of heading 87.01	kg	5%	Nil
900	- - - Other	kg	25%	Nil
8708.92	- - Silencers (mufflers) and exhaust pipes; parts thereof:			
100	- - - For vehicles of heading 87.01	kg	5%	Nil
900	- - - Other	kg	25%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8708.93	- - Clutches and parts thereof:			
100	- - - For vehicles of heading 87.01	kg	5%	Nil
900	- - - Other	kg	25%	Nil
8708.94	- - Steering wheels, steering columns and steering boxes; parts thereof:			
100	- - - For vehicles of heading 87.01	kg	Nil	Nil
900	- - - Other	kg	25%	Nil
8708.95	000 - - Safety airbags with inflator system; parts thereof	kg	30%	Nil
8708.99	- - Other:			
100	- - - Parts and accessories for vehicles of heading 87.01	kg	5%	Nil
	- - - Other parts and accessories:			
910	- - - - Spokes and nipples	kg	30%	Nil
990	- - - - Other	kg	30%	Nil
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airport for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.			
	- Vehicles:			
8709.11	000 - - Electrical	u	5%	Nil
8709.19	000 - - Other	u	5%	Nil
8709.90	000 - Parts	kg	5%	Nil
8710.00	000 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	u	Nil	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:			
	- - Mopeds and motorised bicycles:			
210	- - - Completely Knocked Down	u	Nil	Nil
220	- - - Completely Built-Up	u	30%	Nil
	- - Other:			
910	- - - Completely Knocked Down	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8711.20	- - - Completely Built-Up:			
	921 - - - - New	u	30%	Nil
	929 - - - - Old	u	30%	Nil
	- With reciprocating internal combustion piston engines of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:			
	200 - - Motocross motorcycles	u	Nil	Nil
	- - Mopeds and motorised bicycles:			
	310 - - - Completely Knocked Down	u	Nil	Nil
	320 - - - Completely Built-Up	u	30%	Nil
	- - Other:			
	910 - - - Completely Knocked Down	u	Nil	Nil
	- - - Completely Built-Up:			
	- - - - New:			
	921 - - - - - Not exceeding 150 cc	u	30%	Nil
	922 - - - - - Exceeding 150 cc but not exceeding 200 cc	u	30%	Nil
	923 - - - - - Exceeding 200 cc but not exceeding 250 cc	u	30%	Nil
	- - - - Old :			
	931 - - - - - Not exceeding 150 cc	u	30%	Nil
	932 - - - - - Exceeding 150 cc but not exceeding 200 cc	u	30%	Nil
	933 - - - - - Exceeding 200 cc but not exceeding 250 cc	u	30%	Nil
8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:			
	100 - - Motocross motorcycles	u	Nil	Nil
	- - Other:			
	910 - - - Completely Knocked Down	u	5%	Nil
	- - - Completely Built-Up:			
	921 - - - - New	u	30%	Nil
8711.40	922 - - - - Old	u	30%	Nil
	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:			
	100 - - Motocross motorcycles	u	Nil	Nil
	- - Other:			
	910 - - - Completely Knocked Down	u	10%	Nil
	- - - Completely Built-Up:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
921	- - - - New	u	30%	Nil
922	- - - - Old	u	30%	Nil
8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:			
200	- - Completely Knocked Down	u	10%	Nil
	- - Completely Built-Up:			
310	- - - New	u	30%	Nil
320	- - - Old	u	30%	Nil
8711.90	- Other:			
100	- - Side-cars	u	50%	Nil
	- - Electric powered motorcycle (including mopeds):			
310	- - - Completely Knocked Down	u	5%	Nil
320	- - - Completely Built-Up	u	30%	Nil
	- - Motorised bicycles:			
410	- - - Completely Knocked Down	u	Nil	Nil
420	- - - Completely Built-Up	u	30%	Nil
	- - Other:			
910	- - - Completely Knocked Down	u	Nil	Nil
	- - - Completely Built-Up:			
920	- - - - New	u	30%	Nil
930	- - - - Old	u	30%	Nil
8712.00	Bicycles and other cycles (including delivery tricycles), not motorized.			
	- Bicycles:			
110	- - Racing bicycles	u	Nil	Nil
120	- - Bicycles, designed to be ridden by children	u	Nil	Nil
190	- - Other	u	25%	Nil
900	- Other	u	Nil	Nil
87.13	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.			
8713.10	- Not mechanically propelled:			
100	- - Wheelchair	u	Nil	Nil
900	- - Other	u	Nil	Nil
8713.90	- Other:			
100	- - Wheelchair	u	Nil	Nil
900	- - Other	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
87.14	Parts and accessories of vehicles of heading 87.11 to 87.13.			
8714.10	- Of motorcycles (including mopeds):			
100	- - Saddles	kg	25%	Nil
300	- - Spokes and nipples	kg	30%	Nil
900	- - Other	kg	25%	Nil
8714.20	- Of carriages for disabled persons:			
100	- - Castors	kg	Nil	Nil
400	- - Spokes and nipples	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
	- Other:			
8714.91	- - Frames and forks, and parts thereof:			
100	- - - For bicycles of subheading 8712.00 120	kg	Nil	Nil
	- - - Other:			
930	- - - - Parts for forks	kg	5%	Nil
990	- - - - Other	kg	25%	Nil
8714.92	- - Wheel rims and spokes:			
100	- - - For bicycles of subheading 8712.00 120	kg	Nil	Nil
900	- - - Other	kg	30%	Nil
8714.93	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:			
100	- - - For bicycles of subheading 8712.00 120	kg	Nil	Nil
900	- - - Other	kg	5%	Nil
8714.94	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof:			
100	- - - For bicycles of subheading 8712.00 120	kg	Nil	Nil
900	- - - Other	kg	5%	Nil
8714.95	- - Saddles:			
100	- - - For bicycles of subheading 8712.00 120	kg	Nil	Nil
900	- - - Other	u	25%	Nil
8714.96	- - Pedals and crank-gear, and parts thereof:			
100	- - - For bicycles of subheading 8712.00 120	kg	Nil	Nil
900	- - - Other	kg	5%	Nil
8714.99	- - Other:			
100	- - - For bicycles of subheading 8712.00 120	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	- - - Other:			
910	- - - - Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	kg	25%	Nil
940	- - - - Chain wheel and cranks	kg	5%	Nil
970	- - - - Nipples	kg	30%	Nil
980	- - - - Other parts	kg	5%	Nil
8715.00 000	Baby carriages and parts thereof.	kg	Nil	Nil
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
8716.10 000	- Trailers and semi-trailers of the caravan type, for housing or camping	u	25%	Nil
8716.20 000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u	25%	Nil
	- Other trailers and semi-trailers for the transport of goods:			
8716.31 000	- - Tanker trailers and tanker semi- trailers	u	25%	Nil
8716.39 000	- - Other	u	25%	Nil
8716.40 000	- Other trailers and semi-trailers	u	5%	Nil
8716.80	- Other vehicles:			
100	- - Wheel barrows	u	25%	Nil
900	- - Other	u	5%	Nil
8716.90	- Parts:			
	- - Castors:			
210	- - - 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	30%	Nil
290	- - - Other	kg	25%	Nil
	- - Other:			
940	- - - Wheels for trailer and semi- trailers	kg	25%	Nil
950	- - - Spokes and nipples	kg	30%	Nil
960	- - - For wheel barrows	kg	25%	Nil
990	- - - Other	kg	5%	Nil

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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8801.00 000	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	u	Nil	Nil
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.			
	- Helicopters:			
8802.11 000	- - Of an unladen weight not exceeding 2,000 kg	u	Nil	Nil
8802.12 000	- - Of an unladen weight exceeding 2,000 kg	u	Nil	Nil
8802.20 000	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	u	Nil	Nil
8802.30 000	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	u	Nil	Nil
8802.40 000	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	u	Nil	Nil
8802.60	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles:			
100	- - Telecommunication satellites	u	Nil	Nil
900	- - Other	u	Nil	Nil
88.03	Parts of goods of heading 88.01 or 88.02.			
8803.10 000	- Propellers and rotors and parts thereof	kg	Nil	Nil
8803.20 000	- Under-carriages and parts thereof	kg	Nil	Nil
8803.30 000	- Other parts of aeroplanes or helicopters	kg	Nil	Nil
8803.90	- Other:			
100	- - Of telecommunication satellites	kg	Nil	Nil
900	- - Other	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
8804.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.			
100	- Rotochutes and parts thereof	kg	5%	Nil
900	- Other	kg	25%	Nil
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.			
8805.10 000	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	kg	Nil	Nil
	- Ground flying trainers and parts thereof:			
8805.21 000	- - Air combat simulators and parts thereof	kg	Nil	Nil
8805.29 000	- - Other	kg	Nil	Nil

Chapter 89
Ships, boats and floating structures

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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:			
300	- - Of a gross tonnage not exceeding 26	u	25%	Nil
900	- - Other	u	Nil	Nil
8901.20	000 - Tankers	u	Nil	Nil
8901.30	000 - Refrigerated vessels, other than those of subheading 8901.20	u	Nil	Nil
8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:			
300	- - Of a gross tonnage not exceeding 26	u	25%	Nil
900	- - Other	u	Nil	Nil
8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishing products.			
300	- Of a gross tonnage not exceeding 26	u	25%	Nil
900	- Other	u	Nil	Nil
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
8903.10	000 - Inflatable	u	Nil	Nil
8903.91	- Other:			
300	- - Sailboats, with or without auxiliary motor:			
900	- - - Of a gross tonnage not exceeding 26	u	Nil	Nil
	- - - Other	u	Nil	Nil
8903.92	- - Motorboats, other than outboard			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	motorboats:			
300	- - - Of a gross tonnage not exceeding 26	u	Nil	Nil
900	- - - Other	u	Nil	Nil
8903.99	- - Other:			
300	- - - Of a gross tonnage not exceeding 26	u	Nil	Nil
900	- - - Other	u	Nil	Nil
8904.00	Tugs and pusher craft.			
300	- Of a gross tonnage not exceeding 26	u	25%	Nil
900	- Other	u	Nil	Nil
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.			
8905.10 000	- Dredgers	u	Nil	Nil
8905.20 000	- Floating or submersible drilling or production platforms	u	Nil	Nil
8905.90 000	- Other	u	Nil	Nil
89.06	Other vessels, including warships and lifeboats other than rowing boats.			
8906.10 000	- Warships	u	Nil	Nil
8906.90 000	- Other	u	Nil	Nil
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).			
8907.10 000	- Inflatable rafts	u	Nil	Nil
8907.90 000	- Other	u	Nil	Nil
8908.00 000	Vessels and other floating structures for breaking up.	u	Nil	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

Chapter 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, 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) Capacity measures, which are to be classified according to their constituent material; or
 - (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
 - (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
9001.10 000	- Optical fibres, optical fibre bundles and cables	kg	Nil	Nil
9001.20 000	- Sheets and plates of polarising material	kg	Nil	Nil
9001.30 000	- Contact lenses	u	Nil	Nil
9001.40 000	- Spectacle lenses of glass	u	Nil	Nil
9001.50 000	- Spectacle lenses of other materials	u	Nil	Nil
9001.90	- Other:			
100	- - For use in camera or as camera accessories	kg	Nil	Nil
900	- - Other	kg	Nil	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.			
9002.11	- Objective lenses:			
100	- - For cameras, projectors or photographic enlargers or reducers:	kg	Nil	Nil
900	- - - For cameras	kg	Nil	Nil
	- - - Other	kg	Nil	Nil
9002.19 000	- - Other	kg	Nil	Nil
9002.20	- Filters:			
100	- - For use in cameras or as camera accessories	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
9002.90	- Other:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- - For use in cameras or as camera accessories	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.			
	- Frames and mountings:			
9003.11 000	- - Of plastics	u	Nil	Nil
9003.19 000	- - Of other materials	u	Nil	Nil
9003.90 000	- Parts	kg	Nil	Nil
90.04	Spectacles, goggles and the like, corrective, protective or other.			
9004.10 000	- Sunglasses	u	Nil	Nil
9004.90	- Other:			
100	- - Rubber goggles	u	Nil	Nil
900	- - Other	u	Nil	Nil
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.			
9005.10 000	- Binoculars	u	Nil	Nil
9005.80 000	- Other instruments	u	Nil	Nil
9005.90 000	- Parts and accessories (including mountings)	kg	Nil	Nil
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.			
9006.10 000	- Cameras of a kind used for preparing printing plates or cylinders	u	Nil	Nil
9006.30 000	- 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	Nil
9006.40 000	- Instant print cameras	u	Nil	Nil
	- Other cameras:			
9006.51 000	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	u	Nil	Nil
9006.52 000	- - Other, for roll film of a width less	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
9006.53 000	than 35 mm - - Other, for roll film of a width of 35 mm	u	Nil	Nil
9006.59 000	- - Other	u	Nil	Nil
9006.61 000	- Photographic flashlight apparatus and flashbulbs: - Discharge lamp ("electronic") flashlight apparatus	u	Nil	Nil
9006.69 000	- - Other	u	Nil	Nil
9006.91 000	- Parts and accessories: - For cameras	kg	Nil	Nil
9006.99 000	- - Other	kg	Nil	Nil
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.			
9007.10 100	- Cameras: - For film of less than 16 mm width or for double-8 mm film	u	Nil	Nil
9007.10 900	- - Other	u	Nil	Nil
9007.20 100	- Projectors: - For film of less than 16 mm in width	u	Nil	Nil
9007.20 900	- - Other	u	Nil	Nil
9007.91 000	- Parts and accessories: - For cameras	kg	Nil	Nil
9007.92 000	- - For projectors	kg	Nil	Nil
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.			
9008.50 100	- Projectors, enlargers and reducers: - Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	Nil	Nil
9008.50 900	- - Other	u	Nil	Nil
9008.90 100	- Parts and accessories: - Of photographic (other than cinematographic) enlargers and reducers	kg	Nil	Nil
9008.90 900	- - Other	kg	5%	Nil
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories, not			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
9010.10 000	specified or included elsewhere in this Chapter; negatoscopes; projection screens. - 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	Nil
9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:			
100	- - Cinematographic editing and titling equipment	u	Nil	Nil
200	- - Illuminator for X-ray	u	Nil	Nil
	- - Other:			
910	- - - Contact exposure unit used for the preparation of film in colour separation process	u	Nil	Nil
920	- - - Automatic plate maker	u	Nil	Nil
990	- - - Other	u	20%	Nil
9010.60 000	- Projection screens	u	Nil	Nil
9010.90 000	- Parts and accessories	kg	Nil	Nil
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.			
9011.10 000	- Stereoscopic microscopes	u	Nil	Nil
9011.20 000	- Other microscopes, for photomicrography, cinephoto-micrography or microprojection	u	Nil	Nil
9011.80 000	- Other microscopes	u	Nil	Nil
9011.90 000	- Parts and accessories	kg	Nil	Nil
90.12	Microscopes other than optical microscopes; diffraction apparatus.			
9012.10 000	- Microscopes other than optical microscopes; diffraction apparatus	u	Nil	Nil
9012.90 000	- Parts and accessories	kg	Nil	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			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
9013.10 000	included elsewhere in this Chapter. - 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	Nil
9013.20 000	- Lasers, other than laser diodes	u	Nil	Nil
9013.80 000	- Other devices, appliances and instruments	u	Nil	Nil
9013.90 000	- Parts and accessories	kg	Nil	Nil
90.14	Direction finding compasses; other navigational instruments and appliances.			
9014.10 000	- Direction finding compasses	u	5%	Nil
9014.20 000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	u	5%	Nil
9014.80	- Other instruments and appliances:			
300	- - Sonar or echo sounder	u	Nil	Nil
900	- - Other	u	5%	Nil
9014.90 000	- Parts and accessories	kg	Nil	Nil
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.			
9015.10	- Rangefinders:			
100	- - Of a kind used in photography or cinematography	u	Nil	Nil
900	- - Other	u	5%	Nil
9015.20 000	- Theodolites and tachymeters (tacheometers)	u	5%	Nil
9015.30 000	- Levels	u	5%	Nil
9015.40 000	- Photogrammetrical surveying instruments and appliances	kg	5%	Nil
9015.80 000	- Other instruments and appliances	u	5%	Nil
9015.90 000	- Parts and accessories	kg	Nil	Nil
9016.00 000	Balances of a sensitivity of 5 cg or better, with or without weights.	kg	Nil	Nil
90.17	Drawing, marking-out or mathematical calculating instruments (for example,			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	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.			
9017.10 000	- Drafting tables and machine, whether or not automatic	u	5%	Nil
9017.20	- Other drawing, marking-out or mathematical calculating instruments:			
500	- - Rulers	u	Nil	Nil
900	- - Other	u	Nil	Nil
9017.30 000	- Micrometers, callipers and gauges	u	Nil	Nil
9017.80 000	- Other instruments	u	5%	Nil
9017.90 000	- Parts and accessories	kg	Nil	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):			
9018.11 000	- - Electro-cardiographs	u	Nil	Nil
9018.12 000	- - Ultrasonic scanning apparatus	u	Nil	Nil
9018.13 000	- - Magnetic resonance imaging apparatus	u	Nil	Nil
9018.14 000	- - Scintigraphic apparatus	u	Nil	Nil
9018.19	- - Other:			
100	- - - Self-monitoring apparatus used in diagnosing diabetes	u	Nil	Nil
900	- - - Other	u	Nil	Nil
9018.20 000	- Ultra-violet or infra-red ray apparatus	kg	Nil	Nil
	- Syringes, needles, catheters, cannulae and the like:			
9018.31 000	- - Syringes, with or without needles	u	Nil	Nil
9018.32 000	- - Tubular metal needles and needles for sutures	kg	Nil	Nil
9018.39	- - Other:			
100	- - - Catheters	u	Nil	Nil
900	- - - Other	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
9018.41 000	- Other instruments and appliances, used in dental sciences:			
	- - Dental drill engines, whether or not combined on a single base with other dental equipment	kg	Nil	Nil
9018.49 000	- - Other	u	Nil	Nil
9018.50 000	- Other ophthalmic instruments and appliances	kg	Nil	Nil
9018.90	- Other instruments and appliances:			
100	- - Self-administrating used in treating diabetes	u	Nil	Nil
200	- - Artificial kidney (dialysers)	u	Nil	Nil
900	- - Other	u	Nil	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.			
9019.10 000	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	kg	Nil	Nil
9019.20 000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	kg	Nil	Nil
9020.00 000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	kg	Nil	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.			
9021.10 000	- Orthopaedic or fracture appliances	kg	Nil	Nil
	- Artificial teeth and dental fittings:			
9021.21 000	- - Artificial teeth	kg	Nil	Nil
9021.29 000	- - Other	kg	Nil	Nil
	- Other artificial parts of the body:			
9021.31 000	- - Artificial joints	kg	Nil	Nil
9021.39 000	- - Other	kg	Nil	Nil
9021.40 000	- Hearing aids, excluding parts and accessories	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
9021.50 000	- Pacemakers for stimulating heart muscles, excluding parts and accessories	u	Nil	Nil
9021.90 000	- Other	kg	Nil	Nil
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:			
9022.12 000	- - Computed tomography apparatus	u	Nil	Nil
9022.13 000	- - Other, for dental uses	u	Nil	Nil
9022.14 000	- - Other, for medical, surgical or veterinary uses	u	Nil	Nil
9022.19 000	- - For other uses	u	Nil	Nil
	- 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:			
9022.21 000	- - For medical, surgical, dental or veterinary uses	u	Nil	Nil
9022.29 000	- - For other uses	u	Nil	Nil
9022.30 000	- X-ray tubes	u	Nil	Nil
9022.90 000	- Other, including parts and accessories	kg	Nil	Nil
9023.00 000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	kg	Nil	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).			
9024.10	- Machines and appliances for testing metals:			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
100	- - Electrically operated	u	Nil	Nil
200	- - Not electrically operated	u	Nil	Nil
9024.80	- Other machines and appliances:			
100	- - Electrically operated	u	5%	Nil
200	- - Not electrically operated	u	Nil	Nil
9024.90	- Parts and accessories:			
100	- - For electrically operated machines and appliances	kg	Nil	Nil
200	- - For non-electrically operated machines and appliances	kg	Nil	Nil
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.			
	- Thermometers and pyrometers, not combined with other instruments:			
9025.11 000	- - Liquid-filled, for direct reading	u	Nil	Nil
9025.19	- - Other:			
100	- - - Electrically operated thermometers	u	Nil	Nil
200	- - - Not electrically operated	u	Nil	Nil
9025.80	- Other instruments:			
100	- - Electrically operated	u	Nil	Nil
200	- - Not electrically operated	u	Nil	Nil
9025.90 000	- Parts and accessories	kg	Nil	Nil
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.			
9026.10 000	- For measuring or checking the flow or level of liquids	u	Nil	Nil
9026.20 000	- For measuring or checking pressure	u	Nil	Nil
9026.80 000	- Other instruments or apparatus	u	Nil	Nil
9026.90 000	- Parts and accessories	kg	Nil	Nil
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	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.			
9027.10 000	- Gas or smoke analysis apparatus	u	Nil	Nil
9027.20 000	- Chromatographs and electrophoresis instruments	u	Nil	Nil
9027.30 000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	u	Nil	Nil
9027.50 000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	u	Nil	Nil
9027.80 000	- Other instruments and apparatus	u	Nil	Nil
9027.90 000	- Microtomes; parts and accessories	kg	Nil	Nil
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.			
9028.10 000	- Gas meters	u	Nil	Nil
9028.20	- Liquid meters:			
100	- - Water meter	u	25%	Nil
900	- - Other	u	Nil	Nil
9028.30 000	- Electricity meters	u	Nil	Nil
9028.90	- Parts and accessories:			
100	- - Water meter housing or bodies	kg	25%	Nil
900	- - Other	kg	Nil	Nil
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.			
9029.10 000	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	u	Nil	Nil
9029.20 000	- Speed indicators and tachometers; stroboscopes	u	Nil	Nil
9029.90 000	- Parts and accessories	kg	Nil	Nil
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta,			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
9030.10 000	gamma, X-ray, cosmic or other ionising radiations. - Instruments and apparatus for measuring or detecting ionising radiations	u	Nil	Nil
9030.20 000	- Oscilloscopes and oscillographs	u	Nil	Nil
9030.31 000	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power: - Multimeters without a recording device	u	Nil	Nil
9030.32 000	- Multimeters with a recording device	u	Nil	Nil
9030.33 000	- Other, without a recording device	u	Nil	Nil
9030.39 000	- Other, with a recording device	u	Nil	Nil
9030.40 000	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	Nil	Nil
9030.82 000	- Other instruments and apparatus: - For measuring or checking semiconductor wafers or devices	u	Nil	Nil
9030.84 000	- Other, with a recording device	u	Nil	Nil
9030.89 000	- Other	u	Nil	Nil
9030.90 000	- Parts and accessories	kg	Nil	Nil
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.			
9031.10 000	- Machines for balancing mechanical parts	u	Nil	Nil
9031.20 000	- Test benches	u	Nil	Nil
9031.41 000	- Other optical instruments and appliances: - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	u	Nil	Nil
9031.49 000	- Other	u	Nil	Nil
9031.80 000	- Other instruments, appliances and machines	u	Nil	Nil
9031.90 000	- Parts and accessories	kg	Nil	Nil
90.32	Automatic regulating or controlling			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
9032.10	instruments and apparatus.			
100	- Thermostats:	u	Nil	Nil
200	- - Electrically operated	u	Nil	Nil
	- - Not electrically operated			
9032.20	- Manostats:			
100	- - Electrically operated	u	Nil	Nil
200	- - Not electrically operated	u	Nil	Nil
	- Other instruments and apparatus:			
9032.81 000	- - Hydraulic or pneumatic	u	Nil	Nil
9032.89	- - Other:			
100	- - - Electrically operated	u	Nil	Nil
200	- - - Not electrically operated	u	Nil	Nil
9032.90 000	- Parts and accessories	kg	Nil	Nil
9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.			
100	- For subheading 9021.40 and 9021.50	kg	Nil	Nil
900	- Other	kg	Nil	Nil

Chapter 91

Clocks and watches and parts thereof

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.			
9101.11 000	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	u	Nil	Nil
9101.19 000	- - With mechanical display only	u	Nil	Nil
	- - Other			
	- Other wrist-watches, whether or not			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
9101.21 000	incorporating a stop-watch facility: - - With automatic winding	u	Nil	Nil
9101.29 000	- - Other	u	Nil	Nil
9101.91 000	- Other: - - Electrically operated	u	Nil	Nil
9101.99 000	- - Other	u	Nil	Nil
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.			
9102.11 000	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: - - With mechanical display only	u	Nil	Nil
9102.12 000	- - With opto-electronic display only	u	Nil	Nil
9102.19 000	- - Other	u	Nil	Nil
9102.21 000	- Other wrist-watches, whether or not incorporating a stop-watch facility: - - With automatic winding	u	Nil	Nil
9102.29 000	- - Other	u	Nil	Nil
9102.91 000	- Other: - - Electrically operated	u	Nil	Nil
9102.99 000	- - Other	u	Nil	Nil
91.03	Clocks with watch movements, excluding clocks of heading 91.04.			
9103.10 000	- Electrically operated	u	Nil	Nil
9103.90 000	- Other	u	Nil	Nil
9104.00 000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	u	Nil	Nil
91.05	Other clocks.			
9105.11 000	- Alarm clocks: - - Electrically operated	u	Nil	Nil
9105.19 000	- - Other	u	Nil	Nil
9105.21 000	- Wall clocks: - - Electrically operated	u	Nil	Nil
9105.29 000	- - Other	u	Nil	Nil
9105.91 000	- Other: - - Electrically operated	u	Nil	Nil
9105.99 000	- - Other	u	Nil	Nil
91.06	Time of day recording apparatus and			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	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).			
9106.10 000	- Time-registers; time recorders	u	20%	Nil
9106.90	- Other:			
100	- - Parking meters	u	5%	Nil
900	- - Other	u	35%	Nil
9107.00 000	Time switches with clock or watch movement or with synchronous motor.	u	Nil	Nil
91.08	Watch movements, complete and assembled.			
	- Electrically operated:			
9108.11 000	- - With mechanical display only or with a device to which a mechanical display can be incorporated	u	Nil	Nil
9108.12 000	- - With opto-electronic display only	u	Nil	Nil
9108.19 000	- - Other	u	Nil	Nil
9108.20 000	- With automatic winding	u	Nil	Nil
9108.90 000	- Other	u	Nil	Nil
91.09	Clock movements, complete and assembled.			
9109.10 000	- Electrically operated	u	Nil	Nil
9109.90 000	- Other	u	Nil	Nil
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:			
9110.11 000	- - Complete movements, unassembled or partly assembled (movement sets)	u	Nil	Nil
9110.12 000	- - Incomplete movements, assembled	kg	Nil	Nil
9110.19 000	- - Rough movements	kg	Nil	Nil
9110.90 000	- Other	kg	Nil	Nil
91.11	Watch cases and parts thereof.			
9111.10 000	- Cases of precious metal or of metal clad with precious metal	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
9111.20 000	- Cases of base metal, whether or not gold- or silver-plated	u	Nil	Nil
9111.80 000	- Other cases	u	Nil	Nil
9111.90 000	- Parts	kg	Nil	Nil
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.			
9112.20 000	- Cases	u	Nil	Nil
9112.90 000	- Parts	kg	Nil	Nil
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.			
9113.10 000	- Of precious metal or of metal clad with precious metal	kg	Nil	Nil
9113.20 000	- Of base metal, whether or not gold- or silver-plated	kg	Nil	Nil
9113.90	- Other:			
400	- - Of plastics, leather or textile materials	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
91.14	Other clock or watch parts.			
9114.10 000	- Springs, including hair-springs	kg	Nil	Nil
9114.30 000	- Dials	kg	Nil	Nil
9114.40 000	- Plates and bridges	kg	Nil	Nil
9114.90 000	- Other	kg	Nil	Nil

Chapter 92

Musical instruments; parts and accessories of such articles

Chapter Notes.

1. This Chapter does not cover:
 - (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
 - (c) Toy instruments or apparatus (heading 95.03);
 - (d) Brushes for cleaning musical instruments (heading 96.03); or
 - (e) Collectors' pieces or antiques (heading 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.			
9201.10 000	- Upright pianos	u	15%	Nil
9201.20 000	- Grand pianos	u	Nil	Nil
9201.90 000	- Other	u	Nil	Nil
92.02	Other string musical instruments (for example, guitars, violins, harps).			
9202.10 000	- Played with a bow	u	Nil	Nil
9202.90 000	- Other	u	Nil	Nil
92.05	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.			
9205.10 000	- Brass-wind instruments	u	Nil	Nil
9205.90 000	- Other	u	Nil	Nil
9206.00 000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).			
9207.10 000	- Keyboard instruments, other than accordions	u	Nil	Nil
9207.90 000	- Other	u	Nil	Nil
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.			
9208.10 000	- Musical boxes	u	Nil	Nil
9208.90 000	- Other	u	Nil	Nil
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.			
9209.30 000	- Musical instrument strings	kg	Nil	Nil
	- Other:			
9209.91 000	- - Parts and accessories for pianos	kg	Nil	Nil
9209.92 000	- - Parts and accessories for the musical instruments of heading 92.02	kg	Nil	Nil
9209.94 000	- - Parts and accessories for the musical instruments of heading 92.07	kg	Nil	Nil
9209.99 000	- - Other	kg	Nil	Nil

SECTION XIX
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories thereof

Chapter 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 and 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07.			
9301.10 000	- Artillery weapons (for examples, gun, howitzers and mortars)	u	5%	Nil
9301.20 000	- Rocket launchers; flame throwers; grenade launchers; torpedo tubes and similar projectors	u	5%	Nil
9301.90 000	- Other	u	5%	Nil
9302.00 000	Revolvers and pistols, other than those of heading 93.03 or 93.04.	u	30%	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 human killers, line-throwing guns).			
9303.10 000	- Muzzle-loading firearms	u	30%	Nil
9303.20 000	- Other sporting, hunting or target-shooting shotguns, including	u	30%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	combination shotgun-rifles			
9303.30 000	- Other sporting, hunting or target-shooting rifles	u	30%	Nil
9303.90 000	- Other	u	30%	Nil
9304.00 000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	u	30%	Nil
93.05	Parts and accessories of articles of headings 93.01 to 93.04.			
9305.10 000	- Of revolvers or pistols	kg	5%	Nil
9305.20 000	- Of shotguns or rifles of heading 93.03	kg	5%	Nil
	- Other:			
9305.91	- - Of military weapons of heading 93.01:			
300	- - - Of leather or textile material	kg	30%	Nil
900	- - - Other	kg	5%	Nil
9305.99	- - Other:			
300	- - - Of leather or textile material	kg	30%	Nil
900	- - - Other	kg	5%	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:			
9306.21 000	- - Cartridges	kg	5%	Nil
9306.29 000	- - Other	kg	5%	Nil
9306.30	- Other cartridges and parts thereof:			
100	- - .22 calibre cartridges	kg	5%	Nil
	- - Other:			
910	- - - For sporting, hunting or target-shooting	kg	5%	Nil
990	- - - Other	kg	Nil	Nil
9306.90 000	- Other	kg	Nil	Nil
9307.00 000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	kg	5%	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

Chapter Notes.

1. This Chapter does not cover:
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
 - (h) Articles of heading 87.14;
 - (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
 - (k) Articles of Chapter 91 (for example, clocks and clock cases); or
 - (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).
2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.
The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
 - (a) Cupboards, bookcases, other shelved furniture (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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.			
9401.10 000	- Seats of a kind used for aircraft	u	Nil	Nil
9401.20 000	- Seats of a kind used for motor vehicles	u	30%	Nil
9401.30 000	- Swivel seats with variable height adjustment	u	Nil	Nil
9401.40 000	- Seats other than garden seats or camping equipment, convertible into beds	u	Nil	Nil
	- Seats of cane, osier, bamboo or similar materials:			
9401.51 000	- - Of bamboo or rattan	u	Nil	Nil
9401.59 000	- - Other	u	Nil	Nil
	- Other seats, with wooden frames:			
9401.61 000	- - Upholstered	u	Nil	Nil
9401.69 000	- - Other	u	Nil	Nil
	- Other seats, with metal frames:			
9401.71 000	- - Upholstered	u	Nil	Nil
9401.79 000	- - Other	u	Nil	Nil
9401.80	- Other seats:			
	100 - - Of a kind used in parks, gardens or vestibules	u	Nil	Nil
	900 - - Other	u	Nil	Nil
9401.90	- Parts:			
	100 - - For subheading 9401.20 000	kg	20%	Nil
	900 - - Other	kg	Nil	Nil
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.			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
9402.10 000	- Dentists', barbers' or similar chairs and parts thereof	kg	Nil	Nil
9402.90 000	- Other	kg	Nil	Nil
94.03	Other furniture and parts thereof.			
9403.10 000	- Metal furniture of a kind used in offices	kg	Nil	Nil
9403.20	- Other metal furniture:			
100	- - Baby walkers	kg	Nil	Nil
200	- - Fume cupboards	kg	Nil	Nil
300	- - Pass through film hatch	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
9403.30 000	- Wooden furniture of a kind used in offices	u	Nil	Nil
9403.40 000	- Wooden furniture of a kind used in the kitchen	u	Nil	Nil
9403.50 000	- Wooden furniture of a kind used in the bedroom	u	Nil	Nil
9403.60	- Other wooden furniture:			
100	- - Baby walkers	u	Nil	Nil
200	- - Fume cupboards	u	Nil	Nil
900	- - Other	u	Nil	Nil
9403.70	- Furniture of plastics:			
100	- - Furniture of a kind used in offices	kg	Nil	Nil
200	- - Baby walkers	kg	Nil	Nil
300	- - Fume cupboards	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
	- Furniture of other materials, including cane, osier, bamboo or similar materials:			
9403.81	- - Of bamboo or rattan:			
100	- - - Of a kind used in parks, gardens or vestibules	kg	Nil	Nil
200	- - - Fume cupboards	kg	Nil	Nil
300	- - - Baby walkers	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
9403.89	- - Other:			
100	- - - Of a kind used in parks, gardens or vestibules	kg	Nil	Nil
200	- - - Fume cupboards	kg	Nil	Nil
300	- - - Baby walker	kg	Nil	Nil
900	- - - Other	kg	Nil	Nil
9403.90	- Parts:			
200	- - Of baby walkers of subheading 9403.70 200	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
900	- - Other	kg	Nil	Nil
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.			
9404.10 000	- Mattress supports	kg	20%	Nil
	- Mattresses:			
9404.21 000	- - Of cellular rubber or plastics, whether or not covered	u	20%	Nil
9404.29	- - Of other materials:			
100	- - - Hyperthermia/ hypothermia type	u	Nil	Nil
900	- - - Other	u	20%	Nil
9404.30 000	- Sleeping bags	u	20%	Nil
9404.90 000	- Other	u	20%	Nil
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:			
100	- - Fluorescent lamps and lighting fittings	kg	25%	Nil
900	- - Other	kg	20%	Nil
9405.20 000	- Electric table, desk, bedside or floor-standing lamps	kg	20%	Nil
9405.30 000	- Lighting sets of a kind used for Christmas trees	kg	5%	Nil
9405.40	- Other electric lamps and lighting fittings:			
100	- - Searchlights and spotlights	kg	5%	Nil
200	- - Fibre-optic headband lamps of a	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	kind designed for medical use			
	- - Other:			
	- - - Exterior lighting:			
912	- - - - Of a kind used for lighting public open spaces or thoroughfares	kg	25%	Nil
919	- - - - Other	kg	5%	Nil
990	- - - Other	kg	20%	Nil
9405.50	- Non-electrical lamps and lighting fittings:			
	- - Of oil-burning type:			
120	- - - Of brass of a kind used for religious rites	kg	Nil	Nil
190	- - - Other	kg	15%	Nil
900	- - Other	kg	5%	Nil
9405.60	000 - Illuminated signs, illuminated name- plates and the like	kg	20%	Nil
	- Parts:			
9405.91	- - Of glass:			
100	- - - For searchlights or spotlights	kg	5%	Nil
900	- - - Other	kg	20%	Nil
9405.92	- - Of plastics:			
100	- - - For searchlights or spotlights	kg	5%	Nil
900	- - - Other	kg	20%	Nil
9405.99	- - Other:			
100	- - - Lampshades	kg	20%	Nil
200	- - - For searchlights or spotlights	kg	5%	Nil
	- - - For subheading 9405.50:			
310	- - - - For oil-burning type	kg	15%	Nil
390	- - - - Other	kg	5%	Nil
	- - - Other:			
910	- - - - Of ceramic	kg	20%	Nil
920	- - - - Of metal	kg	20%	Nil
990	- - - - Other	kg	5%	Nil
9406.00	Prefabricated buildings.			
100	- Of plastics	kg	30%	Nil
200	- Of wood	kg	25%	Nil
300	- Of cement, of concrete or of artificial stone	kg	10%	Nil
400	- Of iron and steel	kg	20%	Nil
500	- Of aluminium	kg	30%	Nil
900	- Other	kg	5%	Nil

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

Chapter 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) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
- (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 and the like, for sports or outdoor games (heading 90.04);
- (r) Decoy calls or whistles (heading 92.08);
- (s) Arms or other articles of Chapter 93;
- (t) Electric garlands of all kinds (heading 94.05);
- (u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
- (v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel,

bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
4. Subject to the provisions of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3(b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
9503.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.			
100	- Tricycles	kg	Nil	Nil
200	- Other wheeled toys; dolls' carriages	kg	Nil	Nil
300	- Dolls including parts and accessories	kg	Nil	Nil
400	- Reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	u	Nil	Nil
	- Other:			
920	- - Of rubber	u	Nil	Nil
990	- - Other	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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:			
100	- - Billiard chucks	kg	15%	Nil
900	- - Other	kg	30%	Nil
9504.30	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment:			
100	- - Pintable or slot machine	u	30%	Nil
	- - Other:			
910	- - - Part of wood or of paper or of plastics	u	25%	Nil
990	- - - Other	u	5%	Nil
9504.40	000 - Playing cards	u (pack)	10%	Nil
9504.50	000 - Video game consoles and machines, other than those of subheading 9504.30	u	10%	Nil
9504.90	- Other:			
	- - Automatic bowling alley equipment:			
110	- - - Bowling balls	u	Nil	Nil
190	- - - Other	u	Nil	Nil
200	- - Video games of a kind used with a television receiver	kg	Nil	Nil
	- - Other:			
	- - - Mahjong tiles:			
911	- - - - In packs of 4 suits of 13 tiles each, of plastics	u	20%	Nil
	- - - - Other:			
912	- - - - - Of wood or of paper or of plastics	u	20%	Nil
919	- - - - - Other	u	5%	Nil
	- - - Other:			
991	- - - - Of wood or of paper or of plastics	u	30%	Nil
999	- - - - Other	u	10%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.			
9505.10 000	- Articles for Christmas festivities	kg	Nil	Nil
9505.90 000	- Other	kg	Nil	Nil
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:			
9506.11 000	- - Skis	2u	Nil	Nil
9506.12 000	- - Ski-fastenings (ski-bindings)	kg	Nil	Nil
9506.19 000	- - Other	kg	Nil	Nil
	- Water-skis, surf-boards, sailboards and other water-sport equipment:			
9506.21 000	- - Sailboards	u	Nil	Nil
9506.29 000	- - Other	u	Nil	Nil
	- Golf clubs and other golf equipment:			
9506.31 000	- - Clubs, complete	u	Nil	Nil
9506.32 000	- - Balls	u	Nil	Nil
9506.39 000	- - Other	kg	Nil	Nil
9506.40	- Articles and equipment for table-tennis:			
100	- - Tables	kg	Nil	Nil
900	- - Other	kg	Nil	Nil
	- Tennis, badminton or similar rackets, whether or not strung:			
9506.51 000	- - Lawn-tennis rackets, whether or not strung	u	Nil	Nil
9506.59 000	- - Other	u	Nil	Nil
	- Balls, other than golf balls and table-tennis balls:			
9506.61 000	- - Lawn-tennis balls	u	Nil	Nil
9506.62 000	- - Inflatable	u	Nil	Nil
9506.69 000	- - Other	u	Nil	Nil
9506.70 000	- Ice skates and roller skates, including skating boots with skates attached	2u	Nil	Nil
	- Other:			
9506.91 000	- - Articles and equipment for general physical exercise, gymnastics or athletics	kg	Nil	Nil
9506.99 000	- - Other	u	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
9507.10 000	- Fishing rods	u	Nil	Nil
9507.20 000	- Fish-hooks, whether or not snelled	kg	Nil	Nil
9507.30 000	- Fishing reels	u	Nil	Nil
9507.90 000	- Other	u	Nil	Nil
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.			
9508.10 000	- Travelling circuses and travelling menageries	kg	30%	Nil
9508.90 000	- Other	kg	30%	Nil

Chapter 96

Miscellaneous manufactured articles

Chapter Notes.

1. This Chapter does not cover:
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (i) Articles of Chapter 93 (arms and parts thereof);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports requisites); or
 - (m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 96.02 the expression "vegetable or mineral carving material" means:
 - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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:			
100	- - Cigar, cigarette cases or tobacco jars	kg	15%	Nil
200	- - Ornamental articles	kg	15%	Nil
900	- - Other	kg	5%	Nil
9601.90	- Other:			
100	- - Cigar, cigarette cases or tobacco jars	kg	15%	Nil
200	- - Ornamental articles	kg	15%	Nil
900	- - Other	kg	5%	Nil
9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.			
100	- Cigar, cigarette cases or tobacco jars	kg	15%	Nil
200	- Ornamental articles	kg	15%	Nil
900	- Other	kg	5%	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).			
9603.10 000	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	u	15%	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:			
9603.21 000	- - Tooth brushes, including dental-	u	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
9603.29 000	plate brushes - - Other	u	15%	Nil
9603.30 000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	u	5%	Nil
9603.40 000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	u	15%	Nil
9603.50 000	- Other brushes constituting parts of machines, appliances or vehicles	u	15%	Nil
9603.90	- Other:			
100	- - Hand-operated mechanical floor sweepers, not motorised	u	Nil	Nil
200	- - Lavatory brushes	u	15%	Nil
300	- - Prepared knots and tufts for broom or brush making	u	15%	Nil
	- - Other:			
910	- - - Parts for hand-operated mechanical floor sweepers, not motorised	u	5%	Nil
990	- - - Other	u	15%	Nil
9604.00 000	Hand sieves and hand riddles.	u	25%	Nil
9605.00 000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	u	5%	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:			
100	- - Of plastics	kg	30%	Nil
900	- - Other	kg	5%	Nil
	- Buttons:			
9606.21 000	- - Of plastics, not covered with textile material	kg	25%	Nil
9606.22 000	- - Of base metal, not covered with textile material	kg	25%	Nil
9606.29 000	- - Other	kg	5%	Nil
9606.30	- Buttons moulds and other parts of buttons; button blanks:			
100	- - Of plastics	kg	25%	Nil
900	- - Other	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
96.07	Slide fasteners and parts thereof.			
	- Slide fasteners:			
9607.11 000	- - Fitted with chain scoops of base metal	kg	5%	Nil
9607.19 000	- - Other	kg	5%	Nil
9607.20 000	- Parts	kg	5%	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:			
100	- - Of plastics	u	25%	Nil
900	- - Other	u	Nil	Nil
9608.20 000	- Felt tipped and other porous-tipped pens and markers	u	25%	Nil
9608.30	- Fountain pens, stylograph pens and other pens:			
100	- - Indian ink drawing pens	u	15%	Nil
200	- - Fountain pens	u	Nil	Nil
900	- - Other	u	15%	Nil
9608.40 000	- Propelling or sliding pencils	u	15%	Nil
9608.50 000	- Sets of articles from two or more of the foregoing subheadings	u	15%	Nil
9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir:			
100	- - Of plastics	u	25%	Nil
900	- - Other	u	Nil	Nil
	- Other:			
9608.91 000	- - Pen nibs and nib points	u	Nil	Nil
9608.99	- - Other:			
100	- - - Pen holders and similar holders	kg	Nil	Nil
200	- - - Duplicating stylos	kg	Nil	Nil
	- - - Other:			
910	- - - - Parts of ball point pens, of plastics	kg	25%	Nil
990	- - - - Other	kg	Nil	Nil
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing			

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
	chalks and tailors' chalks.			
9609.10 000	- Pencils and crayons, with leads encased in a rigid sheath	kg	Nil	Nil
9609.20 000	- Pencil leads, black or coloured	kg	Nil	Nil
9609.90	- Other:			
100	- - Writing and drawing chalks	kg	30%	Nil
200	- - Pencils and crayons other than those of subheading 9609.10 000	kg	Nil	Nil
900	- - Other	kg	15%	Nil
9610.00 000	Slates and boards, with writing or drawing surfaces, whether or not framed.	kg	Nil	Nil
9611.00 000	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	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:			
100	- - Of textile fabric	u	20%	Nil
900	- - Other	u	25%	Nil
9612.20 000	- Ink-pads	u	5%	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:			
100	- - Of plastics	u	50%	Nil
900	- - Other	u	Nil	Nil
9613.20	- Pocket lighters, gas fuelled, refillable:			
100	- - Of plastics	u	50%	Nil
900	- - Other	u	Nil	Nil
9613.80	- Other lighters:			
	- - Cigarette lighters or table lighters:			
110	- - - Of plastics	u	50%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
190	- - - Other	u	Nil	Nil
900	- - Other	u	30%	Nil
9613.90	- Parts:			
	- - Refillable cartridges or other receptacles, which constitute parts of mechanical lighters, containing:			
110	- - - Liquid fuel	kg	5%	Nil
120	- - - Liquefied gases	kg	5%	Nil
900	- - Other	kg	30%	Nil
9614.00 000	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	kg	30%	Nil
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.			
9615.11	- Combs, hair-slides and the like:			
	- - Of hard rubber or plastics:			
100	- - - Of plastics	kg	20%	Nil
200	- - - Of hard rubber	kg	5%	Nil
9615.19 000	- - Other	kg	5%	Nil
9615.90	- Other:			
100	- - Of plastics	kg	20%	Nil
200	- - Of iron or steel	kg	5%	Nil
300	- - Of aluminium	kg	20%	Nil
900	- - Other	kg	10%	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.			
9616.10 000	- Scent sprays and similar toilet sprays, and mounts and heads therefor	kg	5%	Nil
9616.20 000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg	20%	Nil
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner.			
100	- Vacuum flasks and other vacuum vessels	kg	20%	Nil
900	- Parts	kg	20%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
9618.00 000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	kg	5%	Nil
9619.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.			
	- Disposable articles:			
110	- - With an absorbent core of wadding of textile materials	kg	20%	Nil
	- - Other:			
	- - - Of paper:			
191	- - - - Sanitary towels and tampons	kg	30%	Nil
192	- - - - Baby napkins	kg	Nil	Nil
193	- - - - Pads for incontinence	kg	Nil	Nil
194	- - - - Other	kg	20%	Nil
199	- - - Other	kg	20%	Nil
	- Other:			
910	- - Sanitary towels, of other made up articles	kg	20%	Nil
	- - Other:			
991	- - - Knitted or crocheted	kg	Nil	Nil
999	- - - Other	kg	Nil	Nil

SECTION XXI
WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

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

Chapter 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 / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
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.			
9701.10 000	- Paintings, drawings and pastels	u	Nil	Nil
9701.90	- Other:			
100	- - Of twigs, leaves or flowers	kg	5%	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
900	- - Other	kg	5%	Nil
9702.00 000	Original engravings, prints and lithographs.	u	Nil	Nil
9703.00 000	Original sculptures and statuary, in any material.	u	Nil	Nil
9704.00 000	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	Nil
9705.00 000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	kg	Nil	Nil
9706.00 000	Antiques of an age exceeding one hundred years.	kg	Nil	Nil

Chapter 98
Special Provisions

National Notes.

1. For the purposes of subheading 9800.00 400, the expression “used personal effects” applies only to portable articles meeting the following conditions:
 - (a) that the said articles are imported on his person or in his luggage;
 - (b) that the said articles have been in the regular and private use of the person for such period prior to their importation as the proper officer of customs may in each case, require; and
 - (c) that the said articles are imported for his regular and private use.
2. For the purposes of subheading 9800.00 500, the expression “used household effects” applies only to used household belongings or property of the importer meeting the following conditions:
 - (a) that the importer is the owner of the household effects in question;
 - (b) that they have been in his possession and used for a period of not less than three months;
 - (c) that the importer will not dispose of them within three months from the date of import; and
 - (d) that the importer is changing his place of residence from a place outside the Federation to a place within the Federation.
3. For the purposes of subheading 9800.00 600, the expression “trade or commercial samples” applies only to goods or articles of negligible commercial value as accepted by the proper officer of customs and that they are not for sale.
4. For the purpose of subheading 9800.00 700, the expression “ship’s spares” applies only to goods or articles intended for incorporation in the ships, boats or other vessels for the purposes of their construction, repair, maintenance or for fitting to or equipping such ships, boats or other vessels and that the “spares” are imported solely to be used by such ships, boats or other vessels of an international nature departing to a destination outside the Federation.
5. For the purposes of subheading 9800.00 800, the expression “aircraft spares” applies only to goods or articles intended for incorporation in the aircraft for the purpose of their construction, repair, maintenance or for fitting to or equipping such aircraft and that the “spares” are imported solely to be used by such aircraft of an international nature departing to a destination outside the Federation.

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
9800.00	Special provisions.			
100	- Mail bags	u	Nil	Nil
200	- Coffins containing human corpses	u	Nil	Nil
300	- Urns containing human ashes	u	Nil	Nil
400	- Used personal effects	kg	Nil	Nil
500	- Used household effects	kg	Nil	Nil

Heading / subheading (1)	Description (2)	Unit of Quantity (3)	RATE OF DUTY	
			Import (4)	Export (5)
600	- Trade or commercial samples	kg	Nil	Nil
700	- Ship's spares	kg	Nil	Nil
800	- Aircraft spares	kg	Nil	Nil

JADUAL KEDUA/*SECOND SCHEDULE*
(Perenggan 5/*Paragraph 5*)

SINGKATAN-SINGKATAN DAN SIMBOL-SIMBOL/(*ABBREVIATIONS AND SYMBOLS*)

AC	alternating current
ASTM	American Society for Testing Materials
Bq	becquerel
°C	degree(s) Celsius
cc	cubic centimetre(s)
cg	centigram(s)
cm	centimetre(s)
cm ²	square centimetre(s)
cm ³	cubic centimetre(s)
cN	centinewton(s)
DC	direct current
g	gram(s)
Hz	hertz
IR	infra-red
kcal	kilocalorie(s)
kg	kilogram(s)
kgf	kilogram force
kN	kilonewton(s)
kPa	kilopascal(s)
kV	kilovolt(s)
kVA	kilovolts-ampere(s)
kvar	kilovolts-ampere(s)-reactive
kW	kilowatt(s)
1,000 kWh	1,000 kilowatt hour
l	litre(s)
m	metre(s)
m-	meta-
m ²	square metre(s)

m ³	cubic metre(s)
m ³ (*)	cubic metre(s) at a pressure of 1013 bar and a 1013 mbar and a temperature of 15°C.
μCi	microcurie
mm	millimetre(s)
mN	millinewton(s)
MPa	megapascal(s)
N	newton(s)
No.	Number
<i>o</i> -	ortho-
<i>p</i> -	para-
RM	Ringgit Malaysia
RON	Research Octane Number
stk	stick(s)
t	tonne(s)
u(pack)	packs
u	pieces/ items
2u	pairs
12u	dozens
100u	hundred of pieces/ items
1,000u	thousand of pieces/ items
UV	ultra-violet
V	volts(s)
vol.	volume
W	watt(s)
w.i.t.h.	whichever is the higher
%	percent
x°	x degree(s)
yr	year
g.v.w	gross vehicle weight

APPENDIX A

CRUDE PALM OIL (CPO)

On the gazetted value listed below, a duty to be calculated in ringgit per tonne to the nearest sen, according to the rates shown:

On the first RM 650.00 per tonne	Nil
Plus on the next RM 50.00 per tonne	10%
Plus on the next RM 50.00 per tonne	15%
Plus on the next RM 50.00 per tonne	20%
Plus on the next RM 50.00 per tonne	25%
Plus on the balance	30%

PROCESSED PALM OIL (PPO)

On the gazetted value, a duty to be calculated in ringgit per tonne to the nearest sen, according to the rates and categories shown:

Category I and II Nil

Category III, IIIA and IV Nil

Category I - PPO products which have undergone the following one-stage process:
Neutralised/Refined Palm Oil;
Bleached Palm Oil;
Crude Palm Olein.

Category II - PPO products which have undergone the following two-stage process:
Neutralised/Refined Bleached Palm Oil;
Neutralised/Refined Palm Olein;
Bleached Palm Olein.

Category III - PPO products which have undergone the following three-stage process:
Neutralised/Refined Bleached Deodorised Palm Oil 6 Red max;
Neutralised/Refined Bleached Palm Olein.

Category IIIA - PPO products which have undergone the following three-stage process:
Neutralised/Refined Bleached Deodorised Palm Oil 3 Red max.

Category IV - PPO products which have undergone the following four-stage process:
Neutralised/Refined Bleached Deodorised Palm Olein.

For purposes of this Appendix PPO products are defined as follows:

- (1) “neutralised/refined palm oil” is palm oil which has undergone the process of neutralisation whereby its acidity is reduced such that its free-fatty acid content calculated as palmitic acid does not exceed 0.3%;
- (2) “bleached palm oil” is palm oil which has undergone the process of bleaching whereby the colouring matter is reduced such that measured on the Lovibond Tinctometer using 5 ¼ in. cell, it shall not exceed 20 Red;
- (3) “crude palm olein” is the fractionated lower-melting point component of palm oil where iodine value is not less than 56;
- (4) “neutralized/refined bleached palm oil” is palm oil which has undergone processes of neutralisation and bleaching whereby its acidity and its colouring matter are reduced such that its free-fatty acid content calculated as palmitic acid does not exceed 0.3% and the colouring matters measured on the Lovibond Tinctometer using 5 ¼ in. cell, shall not exceed 20 Red;
- (5) “neutralised/refined palm olein” is palm olein which has undergone process of neutralisation only whereby its acidity is reduced such that its free-fatty acid content calculated as palmitic acid does not exceed 0.3%;
- (6) “bleached palm olein” is palm olein which has undergone process of bleaching only whereby the colouring matter is reduced such that measured on the Lovibond Tinctometer using 5 ¼ in. cell, it shall not exceed 20 Red;
- (7) “neutralized/refined bleached deodorised palm oil 6 Red Max.” is palm oil which has undergone processes of neutralisation, bleaching, deodorisation whereby its acidity, its colouring matter and its smell and taste are reduced, such that its free-fatty acid content calculated as palmitic acid does not exceed 0.2%, and measured on the Lovibond Tinctometer using 5 ¼ in. cell, it shall not exceed 6.0 Red but more than 3.0 Red, and such that it is quite odourless and tasteless;

- (8) “neutralised/refined bleached palm olein” is palm olein which has undergone processes of neutralisation and bleaching whereby its acidity and its colouring matter are reduced such that its free-fatty acid content calculated as palmitic acid does not exceed 0.3% and measured on the Lovibond Tinctometer using 5 ¼ in. cell, it shall not exceed 20 Red;

- (9) “neutralised/refined bleached deodorized palm oil 3 Red Max.” is palm oil which has undergone processes of neutralisation, bleaching, deodorisation whereby its acidity, its colouring matter and its smell and taste are reduced, such that its free-fatty acid content calculated as palmitic acid does not exceed 0.1% and measured on the Lovibond Tinctometer using 5 ¼ in. cell, it shall not exceed 3.0 Red, and such it is quite odourless and tasteless;

- (10) “neutralised/refined bleached deodorised palm olein” is palm olein which has undergone processes of neutralisation, bleaching and deodorisation whereby its acidity, its colouring matter and its smell and taste are reduced, such that its free-fatty acid content calculated as palmitic acid does not exceed 0.2% and measured on the Lovibond Tinctometer using 5 ¼ in. cell, it shall not exceed 6 Red, and such that it is quite odourless and tasteless.

APPENDIX B
GOODS SUBJECT TO TARIFF RATE QUOTA (TRQ)

HS Code/ Kod HS	Description/ Keterangan	Unit of Quantity	Tariff Rate Quota/ Kadar Tarif Kuota		Agency determined the quota/ Agensi yang menetapkan kuota
			In-quota duty rate/ Kadar duti dalam kuota	Out-quota duty rate/ Kadar duti luar kuota	
(1)	(2)	(3)	(4)		(5)
01.03	Live swine.				
	- Other:				
0103.91 000	- - Weighing less than 50 kg	u	15%	20%	Department of Veterinary Services Department of Veterinary Services
0103.92 000	- - Weighing 50 kg or more	u	15%	20%	
01.05	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> :				
900	- - - Other	u	10%	20%	Department of Veterinary Services
	- Other:				
0105.94	- - Fowls of the species <i>Gallus domesticus</i> :				
190	Weighing not more than 2 kg	u	10%	20%	Department of Veterinary Services
02.03	Meat of swine, fresh, chilled or frozen.				
	- Fresh or chilled:				
0203.11 000	- - Carcasses and half- carcasses	kg	25%	50%	Department of Veterinary Services
	- Frozen:				
0203.21 000	- - Carcasses and half- carcasses	kg	25%	50%	Department of Veterinary

HS Code/ Kod HS	Description/ Keterangan	Unit of Quantity	Tariff Rate Quota/ Kadar Tarif Kuota		Agency determined the quota/ Agensi yang menetapkan kuota
			In-quota duty rate/ Kadar duti dalam kuota	Out-quota duty rate/ Kadar duti luar kuota	
(1)	(2)	(3)	(4)		(5)
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.				Services
0207.11 000	- Of fowls of the species <i>Gallus domesticus</i> : - - Not cut in pieces, fresh or chilled	kg	20%	40%	Department of Veterinary Services
0207.12 000	- - Not cut in pieces, frozen	kg	20%	40%	Department of Veterinary Services
0207.13 000	- - Cuts and offal, fresh or chilled	kg	20%	40%	Department of Veterinary Services
0207.14 000	- - Cuts and offal, frozen	kg	20%	40%	Department of Veterinary Services
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.				
0401.10 100	- Of a fat content, by weight, not exceeding 1%: - - In liquid form	kg	20%	50%	Department of Veterinary Services
0401.20 100	- Of a fat content, by weight, exceeding 1% but not exceeding 6%: - - In liquid form	kg	20%	50%	Department of Veterinary Services
0401.40 110	- Of a fat content, by weight, exceeding 6%: - - Milk: - - - In liquid form	kg	20%	50%	Department of Veterinary Services
04.07	Birds' eggs, in shell, fresh, preserved or cooked.				

HS Code/ Kod HS	Description/ Keterangan	Unit of Quantity	Tariff Rate Quota/ Kadar Tarif Kuota		Agency determined the quota/ Agensi yang menetapkan kuota
			In-quota duty rate/ Kadar duti dalam kuota	Out-quota duty rate/ Kadar duti luar kuota	
(1)	(2)	(3)	(4)		(5)
0407.11 000	- Fertilised eggs for incubation: - - Of fowls of the species <i>Gallus domesticus</i>	100u	10%	50%	Department of Veterinary Services
0407.19 100	- - Other: - - - Of ducks	100u	10%	50%	Department of Veterinary Services
0407.21 000	- Other fresh eggs: - - Of fowls of the species <i>Gallus domesticus</i>	100u	10%	50%	Department of Veterinary Services
0407.29 100	- - Other: - - - Of ducks	100u	10%	50%	Department of Veterinary Services
0407.90 100	- Other: - - Of fowls of the species <i>Gallus domesticus</i>	100u	10%	50%	Department of Veterinary Services
200	Of ducks	100u	10%	50%	Department of Veterinary Services
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.				
0704.90 110	- Other: - - Cabbages: - - - Round (drumhead)	kg	Nil	90%	Federal Agriculture Marketing Authority

Dibuat 28 Ogos 2012

Made 28 August 2012

[3SULIT KE.HT(96)669/12-3; Perb. 0.9060/18 Jld.28 (SK.2)B; PN(PU2)338A/XLII]

DATO' SERI HAJI AHMAD HUSNI BIN MOHAMAD HANADZLAH

Menteri Kewangan Kedua/

Second Minister of Finance

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 11(2) Akta Kastam 1967]

[To be laid before the Dewan Rakyat pursuant to subsection 11(2) of the Customs Act 1967]