

ANNEX I  
CUSTOMS TARIFF SCHEDULE

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- 6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
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- 8. Edible fruit and nuts; peel of citrus fruit or melons.
- 9. Coffee, tea, maté 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.
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31. Pharmaceutical products.
32. Fertilisers.
33. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.
34. Essential oils and resinoids; perfumery, cosmetic or toilet preparations.
35. 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.
36. Albuminoidal substances; modified starches; glues; enzymes.
37. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
38. Photographic or cinematographic goods.
39. Miscellaneous chemical products.

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42. Raw hides and skins (other than furskins) and leather.
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48. Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.
49. Paper and paperboard; articles of paper pulp, of paper or of paperboard.
50. Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

SECTION XI

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51. Silk.
52. Wool, fine or coarse animal hair; horsehair yarn and woven fabric.
53. Cotton.
54. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
55. Man-made filaments; strip and the like of man-made textile materials.
56. Man-made staple fibres.
57. Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.
58. Carpets and other textile floor coverings.
59. Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.
60. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.
61. Knitted or crocheted fabrics.
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- 65. Footwear, gaiters and the like; parts of such articles.
- 66. Headgear and parts thereof.
- 67. Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.
- 68. 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**

- 69. Articles of stone, plaster, cement, asbestos, mica or similar materials.
- 70. Ceramic products.
- 71. 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**

- 72. 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**

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

SECTION XVI

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

- 85. Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.
- 86. 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**

- 87. Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds.
- 88. Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.
- 89. Aircraft, spacecraft, and parts thereof.
- 90. 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**

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

SECTION XIX

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

SECTION XX

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

SECTION XXI

**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

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**Part One**

**Preliminary Provisions  
for  
application of the Customs tariff**

## Section I

### General rules

#### A. General rules for the interpretation of the Customs Nomenclature

Classification of goods in the Combined 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, in so far as this criterion is applicable;
  - (c) when goods cannot be classified by reference to 3(a) or (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), packing materials and packing containers<sup>1</sup> 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

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<sup>1</sup> The terms 'packing materials' and 'packing containers' mean any external or internal containers, holders, wrapping or supports other than transport devices (for example, transport containers), tarpaulins, tackle or ancillary transport equipment. The term 'packing containers' does not cover the containers referred to in general rule 5(a)

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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 requires otherwise.

### **B. General rules concerning duties**

1. The customs duties applicable to imported goods originating in other countries, with which the Federal Republic of Somalia has not concluded any preferential agreement, are given in column 4 of the schedule of duties.
2. The customs duties applicable to goods being exported from Somalia will be at the rate of 2%.
3. The duties expressed as percentage rates are *ad valorem* duties and are calculated as a percentage of Customs value of goods. Customs value will be based on the transaction value.
4. The duties expressed as absolute number rates along with a unit of measure of quantity are *specific* duties.
5. The rates of duty reproduced in column 4 are applicable from 1 January 2022
6. With respect to goods originating in certain countries with which the Federal Republic of Somalia has concluded preferential agreements, a reduction of the rates mentioned in paragraphs 1 maybe applied.
7. The symbols in the column 5 indicates various measures that may be applicable in the trade of certain, meaning as the following
  - (a) The symbol "PRB" indicates that the related goods are prohibited to be imported in, or exported from Somalia, depending on the case.

The list of the prohibited goods is produced in Annex 2
  - (b) The symbol "LIC" indicates that either importation or exportation of the related goods is restricted and subject to a special license issued by a designated ministry or body.

The list of the restricted goods is produced in Annex 3
  - (c) The symbol "STR" indicates that goods are subject of a reduction of sales tax due to the deafferent formula of calculating the amount of sales tax. For the goods falling in the subheadings marked with symbol "STR", instead of the Customs value, the base for calculating the sales tax is the amount of duty.

The list of goods for which a reduction of sales tax is applicable is produced in Annex 4.
  - (d) The symbol "FREE" indicates the good are subject to a favorable tariff treatment due to their nature and are exempted from the import or export duties. The symbol "-" (dash) appears in that case in columns 4.

### **C. General rules applicable both to nomenclature and to duties**

1. The assessment of the amount of ad valorem Customs duties will be made on the base of Customs value of imported or exported goods. As provided in the Customs valuation related provisions, the base for determination of the Customs value will be the transaction value of goods being imported or exported.
2. The assessment of the specific Customs duties will be made on the base the quantity measured on the unit mentioned along with the specific rate.
3. The dutiable weight, in the case of goods chargeable by weight, and the weights by reference to which the scope of certain headings or subheadings is defined, shall be taken to be:
  - (a) in the case of a reference to 'gross weight', the aggregate weight of goods and of all the packing materials and packing containers;
  - (b) in the case of a reference to 'net weight' or simply to 'weight' without qualification, the weight of the goods themselves without packing materials and packing containers of any kind.
4. Unless it is specified, the term weight means 'net weight'.

**Section II**  
**Special Provisions**

**A. Goods for certain categories of ships, boats and other vessels and for drilling or production platforms**

1. Customs duties shall be suspended in respect of goods intended for incorporation in the ships, boats or other vessels listed in the following schedule, for the purposes of their construction, repair, maintenance or conversion, and in respect of goods intended for fitting to or equipping such ships, boats or other vessels.

2. Custom duties shall be suspended in respect of:

(a) goods intended for incorporation in drilling or production platforms:

- (1) fixed, of subheading 8430 49, operating in or outside the territorial sea of Somalia, or
- (2) floating or submersible, of subheading 8905 20

for purposes of their construction, repair, maintenance or conversion, and in respect of goods intended for equipping the said platforms.

Those goods such as motor fuel, lubricants and gas, which are necessary for the operation of machines and apparatus which do not affect permanently, and are not integral part of the platforms and which are used on board for the construction, repair, maintenance, conversion or equipping of these platforms are regarded also being used for incorporation in drilling of production platforms;

(b) tubes, pipes, cables and their connection pieces, linking these drilling or production platforms to the mainland.

CN code	Description
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods
8901 10 00	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds
8901 20 00	– Tankers
8901 30 00	– Refrigerated vessels, other than those of subheading 890120
8901 90 00	– Other vessels for the transport of goods and other vessels for the transport of both persons and goods
8902 00 00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes
	Other
8903 91 00	– Sailboats, with or without auxiliary motor
8903 92 00	– Motor boats, other than outboard motor boats
8904 00 00	Tugs and pusher craft
8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms
8905 10 00	– Dredgers
8905 20 00	– Floating or submersible drilling or production platforms
8906	Other vessels, including warships and lifeboats other than rowing boats

CN code	Description
8906 10 00	– Warships
8906 90 00	– Other

3. The suspensions shall be subject to conditions laid down in the relevant provisions with a view to keep them under Customs control.

#### B. Civil aircraft and goods for use in civil aircraft

1. Relief from Customs duty is provided for:

- civil aircraft;
- certain goods for use in civil aircraft and for incorporation therein in the course of their manufacture, repair, maintenance, rebuilding, modification or conversion,
- ground flying-trainers and their part, for civil use.

These goods are covered by headings and subheadings listed in the tables in paragraph 5.

2. For the purposes of paragraph 1, first and second indent, 'civil aircraft' means aircraft other than aircraft used in military or similar services which carry a military or non-civil registration.
3. For the purpose of paragraph 1, second indent, the expression 'for use in civil aircraft' shall include goods for use in ground-flying trainers for civil use.
4. Relief from Customs The suspensions shall be subject to conditions laid down in the relevant provisions with a view to keep them under Customs control.

However, these condition shall not apply in cases where civil aircraft falling under subheadings 8802 11, 8802 12, 8802 20, 8802 30 and 8802 40 have been duly entered on a register of Somalia in accordance with the Convention on International Civil Aviation dated 7 December 1944 and reference is made in the Customs declaration for release for free circulation to the relevant certificate if registration.

5. Goods eligible for this relief from Customs duties are covered by the following headings or subheadings:

3917 40, 4011 30, 4012 13, 4012 20, 6812 99, 7324 10, 7326 20, 8302 10, 8302 20, 8302 42, 8302 49, 8302 60, 8407 10, 8408 90, 8409 10, 8411, 8412 10, 8412 21, 8412 29, 8412 31, 8412 39, 8412 80 80, 8412 90, 8413 19, 8413 20, 8413 30, 8413 50, 8413 60, 8413 70, 8413 81, 8413 91, 8414 10, 8414 20, 8414 30, 8414 51, 8414 59, 8414 80, 8414 90, 8415 81, 8415 82, 8415 83, 8418 10, 8418 30, 8418 40, 8418 61, 8418 69, 8419 50, 8419 81, 8421 19, 8421 21, 8421 23, 8421 29, 8421 31, 8421 39, 8424 10, 8479 90, 8483 10, 8483 30, 8483 40, 8483 50, 8483 60, 8483 90, 8484 10, 8484 90, 8501 32, 8501 52, 8501 61, 8501 62, 8501 63, 8502, 8504 10, 8504 31, 8504 32, 8504 33, 8504 40, 8504 50, 8507, 8511 10, 8511 20, 8511 30, 8511 40, 8511 50, 8511 80, 8518 10, 8518 22, 8518 29, 8518 30, 8518 40, 8518 50, 8519 81 95, 8521 10, 8526, 8528 52, 8529 10, 8531 10 95, 8531 20, 8531 80, 8539 10, 8544 30, 8801, 8802 11, 8802 12, 8802 20, 8802 30, 8802 40, 8803 10, 8803 20, 8803 30, 9001 90, 9002 90, 9014 10, 9025, 9029 20 38, 9030 31, 9030 33, 9030 89, 9032, 9104.

For the following subheadings, relief from customs duties for products for use in civil aircraft is granted only for the goods described in the second column:

Subheading	Description
3917 21 90, 3917 22 90, 3917 23 90, 3917 29 00, 3917 31, 3917 33, 3917 39 00, 7413 00, 8307 10, 8307 90	With fittings attached
4008 29	Profile shapes, cut to size

Subheading	Description
4009 12, 4009 22, 4009 32, 4009 42	Suitable for conducting gases or liquids
3926 90, 4016 10, 4016 93, 4016 99	For technical uses
4504 90	Gaskets, washers and other seals
6812 80	Other than clothing, clothing accessories, footwear, headgear, paper, millboard, felt or compressed asbestos fibre jointing, in sheets or rolls
6813 20, 6813 81, 6813 89	With a basis of asbestos or of other mineral substances
7007 21	Windshields, not framed
7322 90	Air heaters and hot-air distributors (excluding parts thereof)
7324 90	Sanitary ware (excluding parts thereof)
7608 10, 7608 20	With fittings attached, suitable for conducting gases or liquids
8108 90	Tubes and pipes, with fittings attached, suitable for conducting gases or liquids
8415 90	Of air-conditioning machines of subheading 8415 81, 8415 82 or 8415 83
8419 90	Parts of heat exchange units
8479 89	Hydropneumatics batteries; mechanical actuators for thrust reversers; toilet units specially designed; air humidifiers and dehumidifiers; servomechanisms, non-electric; non-electric starter motors; pneumatic starters for turbojets, turbo-propellers and other gas turbines; windscreen wipers, non-electric; propeller regulators, non-electric
8501 20, 8501 40	Of an output exceeding 735 W but not exceeding 150 kW
8501 31	Of an output exceeding 735 W, DC generators
8501 33	Motors of an output not exceeding 150 kW and generators
8501 34	Generators, of an output exceeding 375 kW
8501 51	Of an output exceeding 735 W
8501 53	Of an output not exceeding 150 kW
8516 80 20	Assembled only with a simple insulated former and electrical connections, used for anti-icing or de-icing
8522 90	Assemblies and sub-assemblies consisting of two or more parts or pieces fastened or joined together, for apparatus of subheading 8519 81 95
8529 90	Assemblies and sub-assemblies consisting of two or more parts or pieces fastened or joined together, for apparatus of heading 8526
8536 70	Connectors of plastics for optical fibres, optical fibre bundles or cables
8543 70 04, 8543 70 90	Flight recorders, electric synchro-s and transducers, defrosters and demisters with electric resistors

Subheading	Description
8803 90 90	Including gliders
9020 00	Excluding parts
9029 10	Electric or electronic revolution counters
9029 90	Of revolution counters, speed indicators and tachometers
9109 10, 9109 90	Of a width or diameter not exceeding 50 mm
9405 10, 9405 60	Of plastics or of base metal
9405 92, 9405 99	Of the articles of subheading 9405 10 or 9405 60, of plastics or of base metal

6. The goods specified in paragraph 5 are integrated in TARIS by subheadings with a footnote reference as the following: **'Entry under this subheading is subject to the conditions laid down in the relevant provisions'**.

However, for subheadings 8802 11, 8802 12, 8802 20, 8802 30, 8802 40, the footnote reference reads: **'Entry under this subheading is subject to the conditions laid down in the relevant provisions. These conditions shall not apply in case where civil aircraft have been duly entered on a register of Somalia in accordance with the Convention on International Civil Aviation dated 7 December 1944 and reference is made in the Customs declaration for release for free circulation to the relevant certificate of registration.'**

### C. General rules concerning duties

1. Customs duty shall be charged at the flat rate of 10 % ad valorem on goods:

- contained in consignments sent by one private individual to another, or
- contained in travelers' personal luggage,

provided that such importations are not of a commercial nature.

This flat-rate 10% Customs duty shall apply, provided that the natural value of the imported goods does not exceed US\$ 500 per consignment or per traveler.

Such flat-rate assessment shall not apply for goods which the rate of duty in the schedule of Customs duties is 'free' and to goods of chapter 24 which are contained in a consignment or in travelers' personal luggage in amounts exceeding those laid down in the paragraph **XX** of these preliminary provisions.

1. Importations shall be treated as being of a commercial nature if:

- (a) In the case of goods contained in consignments sent by one private individual to another, such consignments:

- are of an occasional nature,
- contain goods exclusively for the personal use of the consignee or his family, which do not by their nature or quantity reflect any commercial interest,
- are sent to the consignee by the consignor free of payment of any kind;

- (b) in the case of goods contained in travelers' personal luggage, they:

- are of an occasional nature, and
- consist exclusively of goods for the personal use of the travelers or their families, or of goods intended as presents; the nature and quantity of such goods must not be such as might indicate that they are being imported for commercial reasons.

2. The flat rate of customs duty shall not apply to goods imported under the conditions set out in paragraphs 1 and 2 if the person entitled has, before the said flat rate is applied to them, requested that they be subject to the customs duties appropriate to them. All the goods making up the consignment shall then be subject to the import duties which are appropriate to them, without prejudice to the duty-free admission as provided in the tariff.

For the purposes of the first subparagraph, import duties shall mean both customs duties and other taxes and charges applicable.

#### **D. Containers and packing materials**

The following provisions are applicable to the containers and packing materials referred to in general interpretative rule 5(a) and (b) and put into free circulation at the same time as the goods which they contain or with which they are presented.

1. When the containers and packing materials are classified with the goods in accordance with the provisions of general interpretative rule 5, they shall be:
  - (a) Chargeable at the same rate of customs duty as the goods:
    - where such goods are subject to an ad valorem customs duty, or
    - where they are to be included in the dutiable weight of the goods;
  - (b) admitted free of Customs duties:
    - where the goods are free of duty, or
    - where the goods are dutiable otherwise than by reference to weight or value, or
    - where the weight of the containers and packing materials is not to be included in the dutiable weight of the goods.
2. Where containers and packing materials covered by the provisions of paragraph 1(a) and (b) contain or are presented with goods of several different tariff descriptions, the weight and value of the containers and packing materials shall, for the purpose of determining their dutiable weight or value, be apportioned among all the goods contained, in proportion to the weight or value of those goods.

#### **E. Favorable tariff treatment by reason of the nature of the goods**

Under certain conditions, favorable tariff treatment by reason of the nature of goods is provided for certain goods.

These goods are covered by the following subheadings:

0408 11 20, 0408 19 20, 0408 91 20, 0408 99 20, 0701 10 00, 0712 90 11, 0806 10 10, 1001 91 10, 1005 10 13, 1005 10 15, 1005 10 18, 1006 10 10, 1007 10 10, 1106 20 10, 1201 10 00, 1202 30 00, 1204 00 10, 1205 10 10, 1206 00 10, 1207 21 00, 1207 40 10, 1207 50 10, 1207 91 10, 1207 99 20, 2401 10 35, 2401 10 85, 2401 10 95, 2401 20 35, 2401 20 85, 2401 20 95, 2501 00 51, 3102 50 00, 3105 90 20 10, 3105 90 80 10, 3502 11 10, 3502 19 10, 3502 20 10, 3502 90 20, 5911 20 00.

The subheadings will be marked with a footnote reference in the following terms: 'Entry under this subheading is subject to the conditions laid down in section II, paragraph F, of the preliminary provisions.' or 'This favorable tariff treatment is subject to compliance with the formalities and conditions laid down in section II, paragraph F, of the preliminary provisions'.

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**SIGNS, ABBREVIATIONS AND SYMBOLS**

★	Refers to new code numbers
■	Refers to code numbers used the previous year but with differing coverage
*	
AC	alternating current
ASTM	American Society for Testing Materials
Bq	bcecquerel
°C	degree(s) Celsius
cc	cubic centimetre(s)
cg	centigram(s)
cm <sup>2</sup>	square centimetre(s)
cm <sup>3</sup>	cubic centimetre(s)
cN	centinewton(s)
cm/s	centimeter(s) per second
DC	direct current
g	gram(s)
Hz	Hertz
INN	International non-proprietary name
INNM	International non-proprietary name modified
IR	Infra-red
ISO	International Organization for Standardization
kcal	kilocalorie(s)
kg	kilogram
kgf	kilogram force
kN	kilonewton(s)
kPa	kilopascal(s)
kV	kilovolt(s)
kVA	kilovolt(s) – ampere(s)
kvar	kilovolt(s) – ampere(s) – reactive
kW	kilowatt(s)
l	litre(s)
m	metre(s)
m-	meta-
m <sup>2</sup>	square metre(s)
μCi	microcurie
mm	millimetre(s)
mN	millinewton(s)

MPa	megapascal(s)
N	newton(s)
No.	number
<i>o</i> -	ortho-
<i>p</i> -	para-
t	tonne(s)
UV	ultra-violet
V	volt(s)
vol.	volume
W	watt(s)
%	percent
x <sup>o</sup>	x degree(s)
ml/g	Millilitre(s) per gram
mm/s	Millimetre(s) per second
RON	Research octane number



**SUPPLEMENTARY UNITS**

Here below is the list of the supplementary unit that must be used for measuring the goods

c/k	Carats (1 metric carat = $2 \times 10^{-4}$ kg)
ce/el	Number of cells
ct/l	Carrying capacity in tonnes <sup>1</sup>
g	Gram
gi F/S	Gram of fissile isotopes
kg H <sub>2</sub> O <sub>2</sub>	Kilogram of hydrogen peroxide
kg K <sub>2</sub> O	Kilogram of potassium oxide
kg KOH	Kilogram of potassium hydroxide (caustic potash)
kg met.am.	Kilogram of methylamines
kg N	Kilogram of nitrogen
kg NaOH	Kilogram of sodium hydroxide (caustic soda)
kg/net eda	Kilogram drained net weight
kg P <sub>2</sub> O <sub>5</sub>	Kilogram of phosphorus pentoxide
kg 90% sdt	Kilogram of substance 90 % dry
kg U	Kilogram of uranium
1000 kWh	Thousand kilowatt hours
l	Litre
l alc. 100%	Litre pure (100 %) alcohol
m	Metre
m <sup>2</sup>	Square metre
m <sup>3</sup>	Cubic metre
1000 m <sup>3</sup>	Thousand cubic metres
pa	Number of pairs
p/st	Number of items
100 p/st	Hundred items
1000 p/st	Thousand items
TJ	Terajoule (gross calorific value)
—	No supplementary unit

<sup>1</sup> 'Carrying capacity in tonnes' (ct/l) means the carrying capacity of a vessel expressed in tonnes, not including ship's stores (fuel, equipment, food supplies, etc.). Persons carried on board (crew and passengers) and their baggage are also excluded.

**PART TWO**  
**SCHEDULE OF CUSTOMS DUTIES <sup>1</sup>**

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<sup>1</sup> Note:

A heading number placed between square brackets in column 1 of the schedule of customs duties indicates that the heading has been deleted (for example, heading [1519]).

## SECTION I

**LIVE ANIMALS; ANIMAL PRODUCTS****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****Note.**

- This chapter covers all live animals, except:
  - fish and crustaceans, molluscs and other aquatic invertebrates, of heading 0301, 0306, 0307 or 0308;
  - cultures of micro-organisms and other products of heading 3002; and
  - animals of heading 9508.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
I	SECTION I - LIVE ANIMALS; ANIMAL PRODUCTS			
01	CHAPTER 1 - LIVE ANIMALS			
0101	Live horses, asses, mules and hinnies			
	– Horses			
0101 21 00	-- Pure-bred breeding animals	pce	5 %	
0101 29 00	-- Other	pce	25 %	
0101 30 00	– Asses	pce	25 %	
0101 90 00	– Other	pce	25 %	
0102	Live bovine animals			
0102 21 00	-- Pure-bred breeding animals	pce	5 %	
0102 29 00	-- Other	pce	25 %	STR TSC
	– Buffalo			
0102 31 00	-- Pure-bred breeding animals	pce	5 %	
0102 39 00	-- Other	pce	25 %	
0102 90 00	– Other	pce	25 %	
0103	Live swine			
0103 10 00	– Pure-bred breeding animals	pce	–	PRO
	– Other			
0103 91 00	-- Weighing less than 50 kg	pce	–	PRO
0103 92 00	-- Weighing 50 kg or more	pce	–	PRO
0104	Live sheep and goats			
	– Sheep			
0104 10 10	-- Pure-bred breeding animals	pce	5 %	
0104 10 90	-- Other	pce	25 %	STR TSC
	– Goats			
0104 20 10	-- Pure-bred breeding animals	pce	5 %	
0104 20 90	-- Other	pce	25 %	STR TSC
0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls			
	– Weighing not more than 185 g			
0105 11 00	-- Fowls of the species Gallus domesticus	pce	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
0105 12 00	-- Turkeys	pce	5 %	
0105 13 00	-- Ducks	pce	25 %	
0105 14 00	-- Geese	pce	25 %	
0105 15 00	-- Guinea fowls	pce	25 %	
	-- Other			
0105 94 00	-- Fowls of the species <i>Gallus domesticus</i>	pce	25 %	TSC
0105 99 00	-- Other	pce	25 %	
0106	Other live animals			
	-- Mammals			
0106 11 00	-- Primates	pce	25 %	
0106 12 00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	pce	25 %	
0106 13 00	-- Camels and other camelids (Camelidae)	pce	25 %	STR TSC
0106 14 00	-- Rabbits and hares	pce	25 %	
0106 19 00	-- Other	kg	25 %	
0106 20 00	-- Reptiles (including snakes and turtles)	pce	25 %	
	-- Birds			
0106 31 00	-- Birds of prey	pce	25 %	
0106 32 00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	pce	25 %	
0106 33 00	-- Ostriches; emus ( <i>Dromaius novaehollandiae</i> )	pce	25 %	
0106 39 00	-- Other	pce	25 %	
	-- Insects			
0106 41 00	-- Bees	kg	25 %	
0106 49 00	-- Other	kg	25 %	
0106 90 00	-- Other	kg	25 %	

## Chapter 2

## MEAT AND EDIBLE MEAT OFFAL

## Note.

1. This chapter does not cover:

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
02	CHAPTER 2 - MEAT AND EDIBLE MEAT OFFAL			
0201	Meat of bovine animals, fresh or chilled			
0201 10 00	– Carcasses and half-carcasses	kg	25 %	
0201 20 00	– Other cuts with bone in	kg	25 %	
0201 30 00	– Boneless	kg	25 %	
0202	Meat of bovine animals, frozen			
0202 10 00	– Carcasses and half-carcasses	kg	25 %	STR TSC
0202 20 00	– Other cuts with bone in	kg	25 %	STR TSC
0202 30 00	– Boneless	kg	25 %	STR TSC
0203	Meat of swine, fresh, chilled or frozen			
	– Fresh or chilled			
0203 11 00	-- Carcasses and half-carcasses	kg	–	PRO
0203 12 00	-- Hams, shoulders and cuts thereof, with bone in	kg	–	PRO
0203 19 00	-- Other	kg	–	PRO
	– Frozen			
0203 21 00	-- Carcasses and half-carcasses	kg	–	PRO
0203 22 00	-- Hams, shoulders and cuts thereof, with bone in	kg	–	PRO
0203 29 00	-- Other	kg	–	PRO
0204	Meat of sheep or goats, fresh, chilled or frozen			
0204 10 00	– Carcasses and half-carcasses of lamb, fresh or chilled	kg	25 %	
	– Other meat of sheep, fresh or chilled			
0204 21 00	-- Carcasses and half-carcasses	kg	25 %	
0204 22 00	-- Other cuts with bone in	kg	25 %	
0204 23 00	-- Boneless	kg	25 %	
0204 30 00	– Carcasses and half-carcasses of lamb, frozen	kg	25 %	
	– Other meat of sheep, frozen			
0204 41 00	-- Carcasses and half-carcasses	kg	25 %	STR TSC
0204 42 00	-- Other cuts with bone in	kg	25 %	STR TSC
0204 43 00	-- Boneless	kg	25 %	STR TSC
0204 50 00	– Meat of goats	kg	25 %	STR TSC
0205 00 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	kg	25 %	
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen			
0206 10 00	– Of bovine animals, fresh or chilled	kg	25 %	
	– Of bovine animals, frozen			
0206 21 00	-- Tongues	kg	25 %	
0206 22 00	-- Livers	kg	25 %	
0206 29 00	-- Other	kg	25 %	
0206 30 00	– Of swine, fresh or chilled	kg	25 %	
	– Of swine, frozen			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
0206 41 00	-- Livers	kg	25 %	
0206 49 00	-- Other	kg	25 %	
0206 80 00	-- Other, fresh or chilled	kg	25 %	
0206 90 00	-- Other, frozen	kg	25 %	
0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen			
	-- Of fowls of the species Gallus domesticus			
0207 11 00	-- Not cut in pieces, fresh or chilled	kg	25 %	
0207 12 00	-- Not cut in pieces, frozen	kg	25 %	TSC
0207 13 00	-- Cuts and offal, fresh or chilled	kg	25 %	
0207 14 00	-- Cuts and offal, frozen	kg	25 %	TSC
	-- Of turkeys			
0207 24 00	-- Not cut in pieces, fresh or chilled	kg	25 %	
0207 25 00	-- Not cut in pieces, frozen	kg	25 %	
0207 26 00	-- Cuts and offal, fresh or chilled	kg	25 %	
0207 27 00	-- Cuts and offal, frozen	kg	25 %	
	-- Of ducks			
0207 41 00	-- Not cut in pieces, fresh or chilled	kg	25 %	
0207 42 00	-- Not cut in pieces, frozen	kg	25 %	
0207 43 00	-- Fatty livers, fresh or chilled	kg	25 %	
0207 44 00	-- Other, fresh or chilled	kg	25 %	
0207 45 00	-- Other, frozen	kg	25 %	
	-- Of geese			
0207 51 00	-- Not cut in pieces, fresh or chilled	kg	25 %	
0207 52 00	-- Not cut in pieces, frozen	kg	25 %	
0207 53 00	-- Fatty livers, fresh or chilled	kg	25 %	
0207 54 00	-- Other, fresh or chilled	kg	25 %	
0207 55 00	-- Other, frozen	kg	25 %	
0207 60 00	-- Of guinea fowls	kg	25 %	
0208	Other meat and edible meat offal, fresh, chilled or frozen			
0208 10 00	-- Of rabbits or hares	kg	25 %	
0208 30 00	-- Of primates	kg	25 %	
0208 40 00	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	kg	25 %	
0208 50 00	-- Of reptiles (including snakes and turtles)	kg	25 %	
0208 60 00	-- Of camels and other camelids (Camelidae)	kg	25 %	
0208 90 00	-- Other	kg	25 %	
0209	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 00	-- Of pigs	kg	--	PRO
0209 90 00	-- Other	kg	25 %	
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal			
	-- Meat of swine			
0210 11 00	-- Hams, shoulders and cuts thereof, with bone in	kg	--	PRO
0210 12 00	-- Bellies (streaky) and cuts thereof	kg	--	PRO
0210 19 00	-- Other	kg	--	PRO
0210 20 00	-- Meat of bovine animals	kg	25 %	
	-- Other, including edible flours and meals of meat or meat offal			
0210 91 00	-- Of primates	kg	25 %	
0210 92 00	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	kg	25 %	

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Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
0210 93 00	-- Of reptiles (including snakes and turtles)	kg	25 %	
0210 99 00	-- Other	kg	25 %	

## Chapter 3

## Fish and crustaceans, molluscs and other aquatic invertebrates

## Notes.

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
03	CHAPTER 3 - FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES			
0301	Live fish			
	– Ornamental fish			
0301 11 00	-- Freshwater fish	kg	25 %	
0301 19 00	-- Other	kg	25 %	
	– Other live fish			
0301 91 00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg	25 %	
0301 92 00	-- Eels ( <i>Anguilla</i> spp.)	kg	25 %	
0301 93 00	-- Carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	kg	25 %	
0301 94 00	-- Atlantic and Pacific bluefin tuna ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	kg	25 %	
0301 95 00	-- Southern bluefin tuna ( <i>Thunnus maccoyii</i> )	kg	25 %	
0301 99 00	-- Other	kg	25 %	
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304			
	– Salmonidae, excluding edible fish offal of subheadings 030291 to 030299			
0302 11 00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg	25 %	
0302 13 00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	kg	25 %	
0302 14 00	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	25 %	
0302 19 00	-- Other	kg	25 %	
	– Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding edible fish offal of subheadings 030291 to 030299			
0302 21 00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	kg	25 %	



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
0302 22 00	-- Plaice ( <i>Pleuronectes platessa</i> )	kg	25 %	
0302 23 00	-- Sole ( <i>Solea</i> spp.)	kg	25 %	
0302 24 00	-- Turbots ( <i>Psetta maxima</i> )	kg	25 %	
0302 29 00	-- Other	kg	25 %	
	-- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> ), excluding edible fish offal of subheadings 030291 to 030299			
0302 31 00	-- Albacore or longfinned tuna ( <i>Thunnus alalunga</i> )	kg	25 %	
0302 32 00	-- Yellowfin tuna ( <i>Thunnus albacares</i> )	kg	25 %	
0302 33 00	-- Skipjack or stripe-bellied bonito	kg	25 %	
0302 34 00	-- Bigeye tuna ( <i>Thunnus obesus</i> )	kg	25 %	
0302 35 00	-- Atlantic and Pacific bluefin tuna ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	kg	25 %	
0302 36 00	-- Southern bluefin tuna ( <i>Thunnus maccoyii</i> )	kg	25 %	
0302 39 00	-- Other	kg	25 %	
	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japoni</i> )			
0302 41 00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg	25 %	
0302 42 00	-- Anchovies ( <i>Engraulis</i> spp.)	kg	25 %	
0302 43 00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )	kg	25 %	
0302 44 00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	kg	25 %	
0302 45 00	-- Jack and horse mackerel ( <i>Trachurus</i> spp.)	kg	25 %	
0302 46 00	-- Cobia ( <i>Rachycentron canadum</i> )	kg	25 %	
0302 47 00	-- Swordfish ( <i>Xiphias gladius</i> )	kg	25 %	
0302 49 00	-- Other	kg	25 %	
	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 030291 to 030299			
0302 51 00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg	25 %	
0302 52 00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	kg	25 %	
0302 53 00	-- Coalfish ( <i>Pollachius virens</i> )	kg	25 %	
0302 54 00	-- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	kg	25 %	
0302 55 00	-- Alaska pollock ( <i>Theragra chalcogramma</i> )	kg	25 %	
0302 56 00	-- Blue whiting ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	kg	25 %	
0302 59 00	-- Other	kg	25 %	
	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), Carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Ost</i> )			
0302 71 00	-- Tilapias ( <i>Oreochromis</i> spp.)	kg	25 %	
0302 72 00	-- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	kg	25 %	
0302 73 00	-- Carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	kg	25 %	
0302 74 00	-- Eels ( <i>Anguilla</i> spp.)	kg	25 %	
0302 79 00	-- Other	kg	25 %	
	-- Other fish, excluding edible fish offal of subheadings 0302 91 to 0302 99			
0302 81 00	-- Dogfish and other sharks	kg	25 %	
0302 82 00	-- Rays and skates ( <i>Rajidae</i> )	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
0302 83 00	-- Toothfish ( <i>Dissostichus</i> spp.)	kg	25 %	
0302 84 00	-- Sea bass ( <i>Dicentrarchus</i> spp.)	kg	25 %	
0302 85 00	-- Sea bream ( <i>Sparidae</i> )	kg	25 %	
0302 89 00	-- Other	kg	25 %	
	-- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal			
0302 91 00	-- Livers, roes and milt	kg	25 %	
0302 92 00	-- Shark fins	kg	25 %	
0302 99 00	-- Other	kg	25 %	
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304			
	-- Salmonidae, excluding edible fish offal of subheadings 030391 to 030399			
0303 11 00	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	kg	25 %	
0303 12 00	-- Other Pacific salmon ( <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	kg	25 %	
0303 13 00	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	25 %	
0303 14 00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg	25 %	
0303 19 00	-- Other	kg	25 %	
	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Ost</i>			
0303 23 00	-- Tilapias ( <i>Oreochromis</i> spp.)	kg	25 %	
0303 24 00	-- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	kg	25 %	
0303 25 00	-- Carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	kg	25 %	
0303 26 00	-- Eels ( <i>Anguilla</i> spp.)	kg	25 %	
0303 29 00	-- Other	kg	25 %	
	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding edible fish offal of subheadings 030391 to 030399			
0303 31 00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	kg	25 %	
0303 32 00	-- Plaice ( <i>Pleuronectes platessa</i> )	kg	25 %	
0303 33 00	-- Sole ( <i>Solea</i> spp.)	kg	25 %	
0303 34 00	-- Turbots ( <i>Psetta maxima</i> )	kg	25 %	
0303 39 00	-- Other	kg	25 %	
	-- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding edible fish offal of subheadings 030391 to 030399			
0303 41 00	-- Albacore or longfinned tuna ( <i>Thunnus alalunga</i> )	kg	25 %	
0303 42 00	-- Yellowfin tuna ( <i>Thunnus albacares</i> )	kg	25 %	
0303 43 00	-- Skipjack or stripe-bellied bonito	kg	25 %	
0303 44 00	-- Bigeye tuna ( <i>Thunnus obesus</i> )	kg	25 %	
0303 45 00	-- Atlantic and Pacific bluefin tuna ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	kg	25 %	
0303 46 00	-- Southern bluefin tuna ( <i>Thunnus maccoyii</i> )	kg	25 %	
0303 49 00	-- Other	kg	25 %	
	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	(Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japoni			
0303 51 00	-- Herrings (Clupea harengus, Clupea pallasii)	kg	25 %	
0303 53 00	-- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	kg	25 %	
0303 54 00	-- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	kg	25 %	
0303 55 00	-- Jack and horse mackerel (Trachurus spp.)	kg	25 %	
0303 56 00	-- Cobia (Rachycentron canadum)	kg	25 %	
0303 57 00	-- Swordfish (Xiphias gladius)	kg	25 %	
0303 59 00	-- Other	kg	25 %	
	-- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 030391 to 030399			
0303 63 00	-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	kg	25 %	
0303 64 00	-- Haddock (Melanogrammus aeglefinus)	kg	25 %	
0303 65 00	-- Coalfish (Pollachius virens)	kg	25 %	
0303 66 00	-- Hake (Merluccius spp., Urophycis spp.)	kg	25 %	
0303 67 00	-- Alaska pollock (Theragra chalcogramma)	kg	25 %	
0303 68 00	-- Blue whiting (Micromesistius poutassou, Micromesistius australis)	kg	25 %	
0303 69 00	-- Other	kg	25 %	
	-- Other fish, excluding edible fish offal of subheadings 030391 to 030399			
0303 81 00	-- Dogfish and other sharks	kg	25 %	
0303 82 00	-- Rays and skates (Rajidae)	kg	25 %	
0303 83 00	-- Toothfish (Dissostichus spp.)	kg	25 %	
0303 84 00	-- Sea bass (Dicentrarchus spp.)	kg	25 %	
0303 89 00	-- Other	kg	25 %	
	-- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal			
0303 91 00	-- Livers, roes and milt	kg	25 %	
0303 92 00	-- Shark fins	kg	25 %	
0303 99 00	-- Other	kg	25 %	
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen			
	-- Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus,			
0304 31 00	-- Tilapias (Oreochromis spp.)	kg	25 %	
0304 32 00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	kg	25 %	
0304 33 00	-- Nile perch (Lates niloticus)	kg	25 %	
0304 39 00	-- Other	kg	25 %	
	-- Fresh or chilled fillets of other fish			
0304 41 00	-- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	kg	25 %	
0304 42 00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	kg	25 %	
0304 43 00	-- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
0304 44 00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg	25 %	
0304 45 00	-- Swordfish ( <i>Xiphias gladius</i> )	kg	25 %	
0304 46 00	-- Toothfish ( <i>Dissostichus</i> spp.)	kg	25 %	
0304 47 00	-- Dogfish and other sharks	kg	25 %	
0304 48 00	-- Rays and skates ( <i>Rajidae</i> )	kg	25 %	
0304 49 00	-- Other	kg	25 %	
	-- Other, fresh or chilled			
0304 51 00	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Ost</i>	kg	25 %	
0304 52 00	-- Salmonidae	kg	25 %	
0304 53 00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg	25 %	
0304 54 00	-- Swordfish ( <i>Xiphias gladius</i> )	kg	25 %	
0304 55 00	-- Toothfish ( <i>Dissostichus</i> spp.)	kg	25 %	
0304 56 00	-- Dogfish and other sharks	kg	25 %	
0304 57 00	-- Rays and skates ( <i>Rajidae</i> )	kg	25 %	
0304 59 00	-- Other	kg	25 %	
	-- Frozen fillets of tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> )			
0304 61 00	-- Tilapias ( <i>Oreochromis</i> spp.)	kg	25 %	
0304 62 00	-- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	kg	25 %	
0304 63 00	-- Nile perch ( <i>Lates niloticus</i> )	kg	25 %	
0304 69 00	-- Other	kg	25 %	
	-- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae			
0304 71 00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg	25 %	
0304 72 00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	kg	25 %	
0304 73 00	-- Coalfish ( <i>Pollachius virens</i> )	kg	25 %	
0304 74 00	-- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	kg	25 %	
0304 75 00	-- Alaska pollock ( <i>Theragra chalcogramma</i> )	kg	25 %	
0304 79 00	-- Other	kg	25 %	
	-- Frozen fillets of other fish			
0304 81 00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	25 %	
0304 82 00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg	25 %	
0304 83 00	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	kg	25 %	
0304 84 00	-- Swordfish ( <i>Xiphias gladius</i> )	kg	25 %	
0304 85 00	-- Toothfish ( <i>Dissostichus</i> spp.)	kg	25 %	
0304 86 00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg	25 %	
0304 87 00	-- Tuna (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> )	kg	25 %	
0304 88 00	-- Dogfish, other sharks, rays and skates ( <i>Rajidae</i> )	kg	25 %	
0304 89 00	-- Other	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	– Other, frozen			
0304 91 00	-- Swordfish ( <i>Xiphias gladius</i> )	kg	25 %	
0304 92 00	-- Toothfish ( <i>Dissostichus</i> spp.)	kg	25 %	
0304 93 00	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Ost</i>	kg	25 %	
0304 94 00	-- Alaska pollock ( <i>Theragra chalcogramma</i> )	kg	25 %	
0304 95 00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska pollock ( <i>Theragra chalcogramma</i> )	kg	25 %	
0304 96 00	-- Dogfish and other sharks	kg	25 %	
0304 97 00	-- Rays and skates ( <i>Rajidae</i> )	kg	25 %	
0304 99 00	-- Other	kg	25 %	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption			
0305 10 00	– Flours, meals and pellets of fish, fit for human consumption	kg	25 %	
0305 20 00	– Livers, roes and milt of fish, dried, smoked, salted or in brine	kg	25 %	
	– Fish fillets, dried, salted or in brine, but not smoked			
0305 31 00	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Ost</i>	kg	25 %	
0305 32 00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg	25 %	
0305 39 00	-- Other	kg	25 %	
	– Smoked fish, including fillets, other than edible fish offal			
0305 41 00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	25 %	
0305 42 00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg	25 %	
0305 43 00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg	25 %	
0305 44 00	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteoc</i>	kg	25 %	
0305 49 00	-- Other	kg	25 %	
	– Dried fish, other than edible fish offal, whether or not salted but not smoked			
0305 51 00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg	25 %	
0305 52 00	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Ost</i>	kg	25 %	
0305 53 00	-- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg	25 %	
0305 54 00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), anchovies ( <i>Engraulis</i> spp.), sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japoni</i> )	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
0305 59 00	-- Other	kg	25 %	
	-- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal			
0305 61 00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg	25 %	
0305 62 00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg	25 %	
0305 63 00	-- Anchovies ( <i>Engraulis</i> spp.)	kg	25 %	
0305 64 00	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp ( <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Ost</i>	kg	25 %	
0305 69 00	-- Other	kg	25 %	
	-- Fish fins, heads, tails, maws and other edible fish offal			
0305 71 00	-- Shark fins	kg	25 %	
0305 72 00	-- Fish heads, tails and maws	kg	25 %	
0305 79 00	-- Other	kg	25 %	
0306	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			
	-- Frozen			
0306 11 00	-- Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	kg	25 %	
0306 12 00	-- Lobsters ( <i>Homarus</i> spp.)	kg	25 %	STR TSC
0306 14 00	-- Crabs	kg	25 %	TSC
0306 15 00	-- Norway lobsters ( <i>Nephrops norvegicus</i> )	kg	25 %	
0306 16 00	-- Cold-water shrimps and prawns ( <i>Pandalus</i> spp., <i>Crangon crangon</i> )	kg	25 %	
0306 17 00	-- Other shrimps and prawns	kg	25 %	TSC
0306 19 00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	25 %	
	-- Live, fresh or chilled			
0306 31 00	-- Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	kg	25 %	
0306 32 00	-- Lobsters ( <i>Homarus</i> spp.)	kg	25 %	STR TSC
0306 33 00	-- Crabs	kg	25 %	STR TSC
0306 34 00	-- Norway lobsters ( <i>Nephrops norvegicus</i> )	kg	25 %	
0306 35 00	-- Cold-water shrimps and prawns ( <i>Pandalus</i> spp., <i>Crangon crangon</i> )	kg	25 %	
0306 36 00	-- Other shrimps and prawns	kg	25 %	TSC
0306 39 00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	25 %	
	-- Other			
0306 91 00	-- Rock lobster and other sea crawfish ( <i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	kg	25 %	
0306 92 00	-- Lobsters ( <i>Homarus</i> spp.)	kg	25 %	
0306 93 00	-- Crabs	kg	25 %	
0306 94 00	-- Norway lobsters ( <i>Nephrops norvegicus</i> )	kg	25 %	
0306 95 00	-- Shrimps and prawns	kg	25 %	
0306 99 00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	25 %	
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption			
	-- Oysters			
0307 11 00	-- Live, fresh or chilled	kg	25 %	
0307 12 00	-- Frozen	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
0307 19 00	-- Other	kg	25 %	
	-- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten			
0307 21 00	-- Live, fresh or chilled	kg	25 %	
0307 22 00	-- Frozen	kg	25 %	
0307 29 00	-- Other	kg	25 %	
	-- Mussels (Mytilus spp., Perna spp.)			
0307 31 00	-- Live, fresh or chilled	kg	25 %	
0307 32 00	-- Frozen	kg	25 %	
0307 39 00	-- Other	kg	25 %	
	-- Cuttle fish and squid			
0307 42 00	-- Live, fresh or chilled	kg	25 %	
0307 43 00	-- Frozen	kg	25 %	
0307 49 00	-- Other	kg	25 %	
	-- Octopus (Octopus spp.)			
0307 51 00	-- Live, fresh or chilled	kg	25 %	
0307 52 00	-- Frozen	kg	25 %	
0307 59 00	-- Other	kg	25 %	
0307 60 00	-- Snails, other than sea snails	kg	25 %	
	-- Clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae)			
0307 71 00	-- Live, fresh or chilled	kg	25 %	
0307 72 00	-- Frozen	kg	25 %	
0307 79 00	-- Other	kg	25 %	
	-- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.)			
0307 81 00	-- Live, fresh or chilled abalone (Haliotis spp.)	kg	25 %	
0307 82 00	-- Live, fresh or chilled stromboid conchs (Strombus spp.)	kg	25 %	
0307 83 00	-- Frozen abalone (Haliotis spp.)	kg	25 %	
0307 84 00	-- Frozen stromboid conchs (Strombus spp.)	kg	25 %	
0307 87 00	-- Other abalone (Haliotis spp.)	kg	25 %	
0307 88 00	-- Other stromboid conchs (Strombus spp.)	kg	25 %	
	-- Other, including flours, meals and pellets, fit for human consumption			
0307 91 00	-- Live, fresh or chilled	kg	25 %	
0307 92 00	-- Frozen	kg	25 %	
0307 99 00	-- Other	kg	25 %	
0308	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			
	-- Sea cucumbers (Stichopus japonicus, Holothuroidea)			
0308 11 00	-- Live, fresh or chilled	kg	25 %	
0308 12 00	-- Frozen	kg	25 %	
0308 19 00	-- Other	kg	25 %	
	-- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus)			
0308 21 00	-- Live, fresh or chilled	kg	25 %	
0308 22 00	-- Frozen	kg	25 %	
0308 29 00	-- Other	kg	25 %	
0308 30 00	-- Jellyfish (Rhopilema spp.)	kg	25 %	
0308 90 00	-- Other	kg	25 %	





## Chapter 4

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

#### Notes

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

#### Subheading Notes

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
04	CHAPTER 4 - DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED			
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter			
0401 10 00	– Of a fat content, by weight, not exceeding 1 %	kg	35 %	TSC
0401 20 00	– Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	kg	35 %	TSC
0401 40 00	– Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	kg	35 %	TSC
0401 50 00	– Of a fat content, by weight, exceeding 10 %	kg	35 %	TSC
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
0402 10 00	– In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1,5 %	kg	35 %	TSC
	– In powder, granules or other solid forms, of a fat content, by weight, exceeding 1,5 %			
0402 21 00	-- Not containing added sugar or other sweetening matter	kg	35 %	TSC
0402 29 00	-- Other:	kg	35 %	TSC
	– Other			
0402 91 00	-- Not containing added sugar or other sweetening matter	kg	35 %	TSC
0402 99 00	-- Other	kg	35 %	TSC
0403	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 00	– Yogurt	kg	35 %	TSC
0403 90 00	– Other	kg	35 %	
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included			
0404 10 00	– Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	kg	25 %	
0404 90 00	– Other	kg	25 %	
0405	Butter and other fats and oils derived from milk; dairy spreads			
0405 10 00	– Butter	kg	25 %	TSC
0405 20 00	– Dairy spreads	kg	25 %	TSC
0405 90 00	– Other	kg	25 %	STR TSC
0406	Cheese and curd			
0406 10 00	– Fresh (unripened or uncured) cheese, including whey cheese, and curd	kg	35 %	TSC
0406 20 00	– Grated or powdered cheese, of all kinds	kg	35 %	TSC
0406 30 00	– Processed cheese, not grated or powdered	kg	35 %	TSC
0406 40 00	– Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	kg	35 %	
0406 90 00	– Other cheese	kg	35 %	
0407	Birds' eggs, in shell, fresh, preserved or cooked			
	– Fertilised eggs for incubation			
0407 11 00	-- Of fowls of the species <i>Gallus domesticus</i>	pce	25 %	
0407 19 00	-- Other	pce	25 %	
	– Other fresh eggs			
0407 21 00	-- Of fowls of the species <i>Gallus domesticus</i>	1000 pce	25 %	TSC
0407 29 00	-- Other	1000 pce	25 %	
0407 90 00	– Other	1000 pce	25 %	
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter			
	– Egg yolks			
0408 11 00	-- Dried	kg	25 %	
0408 19 00	-- Other	kg	25 %	
	– Other			
0408 91 00	-- Dried	kg	25 %	
0408 99 00	-- Other	kg	25 %	
0409 00 00	Natural honey	kg	25 %	STR TSC
0410 00 00	Edible products of animal origin, not elsewhere specified or included	kg	25 %	

## Chapter 5

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

#### Notes

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
05	CHAPTER 5 - PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED			
0501 00 00	Human hair, unworked, whether or not washed or scoured; waste of human hair	kg	25 %	
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair			
0502 10 00	– Pigs', hogs' or boars' bristles and hair and waste thereof	kg	–	
0502 90 00	– Other	kg	25 %	
[0503]				
0504 00 00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	kg	25 %	
0505	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 fe			
0505 10 00	– Feathers of a kind used for stuffing; down	kg	25 %	
0505 90 00	– Other	kg	25 %	
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products			
0506 10 00	– Ossein and bones treated with acid	kg	25 %	
0506 90 00	– Other	kg	25 %	
0507	Ivory, tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products			
	– Ivory; ivory powder and waste			
0507 10 10	– – Elephant tusks	kg	25 %	
0507 10 20	– – Hippo teeth	kg	25 %	
0507 10 30	– – Rhinoceros horns	kg	25 %	
0507 10 90	– – Other	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
0507 90 00	– Other	kg	25 %	
0508 00 00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	kg	25 %	
[0509]				
0510 00 00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	kg	15 %	
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption			
0511 10 00	– Bovine semen	pce	5 %	
	– Other			
	– – Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3			
0511 91 10	– – – Fish eggs and roes	kg	5 %	
0511 91 20	– – – Fish waste	kg	5 %	
0511 91 90	– – – Other	kg	25 %	
	– – Other			
0511 99 10	– – – Animal semen other than of bovine	kg	5 %	
0511 99 90	– – – Other	kg	25 %	

## Section II

## VEGETABLE PRODUCTS

## Note.

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

## Chapter 6

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

## Notes

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
II	SECTION II - VEGETABLE PRODUCTS			
06	CHAPTER 6 - LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE			
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212			
0601 10 00	– Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	pce	5 %	
0601 20 00	– Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	kg	5 %	
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn			
0602 10 00	– Unrooted cuttings and slips	kg	5 %	
0602 20 00	– Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	pce	5 %	
0602 30 00	– Rhododendrons and azaleas, grafted or not	pce	5 %	
0602 40 00	– Roses, grafted or not	pce	5 %	
0602 90 00	– Other	pce	5 %	
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared			
	– Fresh			
0603 11 00	– – Roses	pce	25 %	
0603 12 00	– – Carnations	pce	25 %	
0603 13 00	– – Orchids	pce	25 %	
0603 14 00	– – Chrysanthemums	pce	25 %	
0603 15 00	– – Lilies (Lilium spp.)	pce	25 %	
0603 19 00	– – Other	pce	25 %	
0603 90 00	– Other	kg	25 %	

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Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared			
0604 20 00	– Fresh	pce	25 %	
0604 90 00	– Other	kg	25 %	

## Chapter 7

### Edible vegetables and certain roots and tubers

#### Notes

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
07	CHAPTER 7 - EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS			
0701	Potatoes, fresh or chilled			
0701 10 00	– Seed	kg	25 %	
0701 90 00	– Other	kg	25 %	TSC
0702 00 00	Tomatoes, fresh or chilled	kg	25 %	TSC
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled			
0703 10 00	– Onions and shallots	kg	25 %	TSC
0703 20 00	– Garlic	kg	25 %	TSC
0703 90 00	– Leeks and other alliaceous vegetables	kg	25 %	TSC
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled			
0704 10 00	– Cauliflowers and headed broccoli	kg	25 %	TSC
0704 20 00	– Brussels sprouts	kg	25 %	
0704 90 00	– Other	kg	25 %	TSC
0705	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium</i> spp.), fresh or chilled			
	– Lettuce			
0705 11 00	– – Cabbage lettuce (head lettuce)	kg	25 %	
0705 19 00	– – Other	kg	25 %	
	– Chicory			
0705 21 00	– – Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )	kg	25 %	
0705 29 00	– – Other	kg	25 %	
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled			
0706 10 00	– Carrots and turnips	kg	25 %	TSC
0706 90 00	– Other	kg	25 %	
0707 00 00	Cucumbers and gherkins, fresh or chilled	kg	25 %	
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled			
0708 10 00	– Peas ( <i>Pisum sativum</i> )	kg	25 %	TSC
0708 20 00	– Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)	kg	25 %	TSC
0708 90 00	– Other leguminous vegetables	kg	25 %	
0709	Other vegetables, fresh or chilled			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
0709 20 00	– Asparagus	kg	25 %	
0709 30 00	– Aubergines (eggplants)	kg	25 %	
0709 40 00	– Celery other than celeriac	kg	25 %	
	– Mushrooms and truffles			
0709 51 00	– – Mushrooms of the genus <i>Agaricus</i>	kg	25 %	
0709 59 00	– – Other	kg	25 %	
0709 60 00	– Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	kg	25 %	
0709 70 00	– Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	25 %	
	– Other			
0709 91 00	– – Globe artichokes	kg	25 %	
0709 92 00	– – Olives	kg	25 %	
0709 93 00	– – Pumpkins, squash and gourds ( <i>Cucurbita</i> spp.)	kg	25 %	
0709 99 00	– – Other	kg	25 %	
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen			
0710 10 00	– Potatoes	kg	25 %	TSC
	– Leguminous vegetables, shelled or unshelled			
0710 21 00	– – Peas ( <i>Pisum sativum</i> )	kg	25 %	TSC
0710 22 00	– – Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)	kg	25 %	TSC
0710 29 00	– – Other	kg	25 %	
0710 30 00	– Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	25 %	TSC
0710 40 00	– Sweetcorn	kg	25 %	TSC
0710 80 00	– Other vegetables	kg	25 %	TSC
0710 90 00	– Mixtures of vegetables	kg	25 %	TSC
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption			
0711 20 00	– Olives	kg	25 %	TSC
0711 40 00	– Cucumbers and gherkins	kg	25 %	TSC
	– Mushrooms and truffles			
0711 51 00	– – Mushrooms of the genus <i>Agaricus</i>	kg/net eda	25 %	TSC
0711 59 00	– – Other	kg	25 %	
0711 90 00	– Other vegetables; mixtures of vegetables	kg	25 %	TSC
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared			
0712 20 00	– Onions	kg	25 %	
	– Mushrooms, wood ears ( <i>Auricularia</i> spp.), jelly fungi ( <i>Tremella</i> spp.) and truffles			
0712 31 00	– – Mushrooms of the genus <i>Agaricus</i>	kg	25 %	
0712 32 00	– – Wood ears ( <i>Auricularia</i> spp.)	kg	25 %	
0712 33 00	– – Jelly fungi ( <i>Tremella</i> spp.)	kg	25 %	
0712 39 00	– – Other	kg	25 %	
0712 90 00	– Other vegetables; mixtures of vegetables	kg	25 %	TSC
0713	Dried leguminous vegetables, shelled, whether or not skinned or split			
0713 10 00	– Peas ( <i>Pisum sativum</i> )	kg	25 %	TSC
0713 20 00	– Chickpeas (garbanzos)	kg	25 %	TSC
	– Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.)			
0713 31 00	– – Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	kg	25 %	TSC
0713 32 00	– – Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )	kg	25 %	TSC
0713 33 00	– – Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )	kg	25 %	TSC
0713 34 00	– – Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> )	kg	25 %	TSC
0713 35 00	– – Cow peas ( <i>Vigna unguiculata</i> )	kg	25 %	TSC



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
0713 39 00	-- Other	kg	25 %	TSC
0713 40 00	-- Lentils	kg	25 %	TSC
0713 50 00	-- Broad beans ( <i>Vicia faba</i> var. major) and horse beans ( <i>Vicia faba</i> var. equina, <i>Vicia faba</i> var. minor)	kg	25 %	
0713 60 00	-- Pigeon peas ( <i>Cajanus cajan</i> )	kg	25 %	
0713 90 00	-- Other	kg	25 %	
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith			
0714 10 00	-- Manioc (cassava)	kg	25 %	
0714 20 00	-- Sweet potatoes	kg	25 %	
0714 30 00	-- Yams ( <i>Dioscorea</i> spp.)	kg	25 %	
0714 40 00	-- Taro ( <i>Colocasia</i> spp.)	kg	25 %	
0714 50 00	-- Yautia ( <i>Xanthosoma</i> spp.)	kg	25 %	
0714 90 00	-- Other	kg	25 %	

## Chapter 8

## Edible fruit and nuts; peel of citrus fruit or melons

## Notes.

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
08	CHAPTER 8 - EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS			
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled			
	– Coconuts			
0801 11 00	– – Desiccated	kg	25 %	TSC
0801 12 00	– – In the inner shell (endocarp)	kg	25 %	TSC
0801 19 00	– – Other	kg	25 %	TSC
	– Brazil nuts			
0801 21 00	– – In shell	kg	25 %	
0801 22 00	– – Shelled	kg	25 %	
	– Cashew nuts			
0801 31 00	– – In shell	kg	25 %	
0801 32 00	– – Shelled	kg	25 %	TSC
0802	Other nuts, fresh or dried, whether or not shelled or peeled			
	– Almonds			
0802 11 00	– – In shell	kg	15 %	
0802 12 00	– – Shelled	kg	25 %	TSC
	– Hazelnuts or filberts ( <i>Corylus</i> spp.)			
0802 21 00	– – In shell	kg	15 %	
0802 22 00	– – Shelled	kg	25 %	TSC
	– Walnuts			
0802 31 00	– – In shell	kg	25 %	
0802 32 00	– – Shelled	kg	25 %	TSC
	– Chestnuts ( <i>Castanea</i> spp.)			
0802 41 00	– – In shell	kg	25 %	
0802 42 00	– – Shelled	kg	25 %	
	– Pistachios			
0802 51 00	– – In shell	kg	25 %	TSC
0802 52 00	– – Shelled	kg	25 %	TSC
	– Macadamia nuts			
0802 61 00	– – In shell	kg	25 %	
0802 62 00	– – Shelled	kg	25 %	TSC
0802 70 00	– Kola nuts ( <i>Cola</i> spp.)	kg	25 %	
0802 80 00	– Areca nuts	kg	25 %	
0802 90 00	– Other	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
0803	Bananas, including plantains, fresh or dried			
0803 10 00	– Plantains	kg	25 %	
0803 90 00	– Other	kg	25 %	STR TSC
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried			
0804 10 00	– Dates	kg	25 %	TSC
0804 20 00	– Figs	kg	25 %	
0804 30 00	– Pineapples	kg	25 %	TSC
0804 40 00	– Avocados	kg	25 %	TSC
0804 50 00	– Guavas, mangoes and mangosteens	kg	25 %	STR TSC
0805	Citrus fruit, fresh or dried			
0805 10 00	– Oranges	kg	25 %	STR TSC
	– Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids			
0805 21 00	-- Mandarins (including tangerines and satsumas)	kg	25 %	TSC
0805 22 00	-- Clementines	kg	25 %	TSC
0805 29 00	-- Other	kg	25 %	
0805 40 00	– Grapefruit, including pomelos	kg	25 %	STR TSC
0805 50 00	– Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	kg	25 %	STR TSC
0805 90 00	– Other	kg	25 %	
0806	Grapes, fresh or dried			
0806 10 00	– Fresh	kg	25 %	TSC
0806 20 00	– Dried	kg	25 %	TSC
0807	Melons (including watermelons) and papaws (papayas), fresh			
	– Melons (including watermelons)			
0807 11 00	-- Watermelons	kg	25 %	STR TSC
0807 19 00	-- Other	kg	25 %	
0807 20 00	– Papaws (papayas)	kg	25 %	STR TSC
0808	Apples, pears and quinces, fresh			
0808 10 00	– Apples	kg	25 %	TSC
0808 30 00	– Pears	kg	25 %	
0808 40 00	– Quinces	kg	25 %	
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh			
0809 10 00	– Apricots	kg	25 %	
	– Cherries			
0809 21 00	-- Sour cherries (Prunus cerasus)	kg	25 %	
0809 29 00	-- Other	kg	25 %	
0809 30 00	– Peaches, including nectarines	kg	25 %	
0809 40 00	– Plums and sloes	kg	25 %	
0810	Other fruit, fresh			
0810 10 00	– Strawberries	kg	25 %	
0810 20 00	– Raspberries, blackberries, mulberries and loganberries	kg	25 %	
0810 30 00	– Black-, white- or redcurrants and gooseberries	kg	25 %	
0810 40 00	– Cranberries, bilberries and other fruit of the genus Vaccinium	kg	25 %	
0810 50 00	– Kiwifruit	kg	25 %	
0810 60 00	– Durians	kg	25 %	
0810 70 00	– Persimmons	kg	25 %	
0810 90 00	– Other	kg	25 %	
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter			
0811 10 00	– Strawberries	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
0811 20 00	– Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries	kg	25 %	
0811 90 00	– Other	kg	25 %	
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption			
0812 10 00	– Cherries	kg	25 %	
0812 90 00	– Other	kg	25 %	
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter			
0813 10 00	– Apricots	kg	25 %	
0813 20 00	– Prunes	kg	25 %	
0813 30 00	– Apples	kg	25 %	
0813 40 00	– Other fruit	kg	25 %	TSC
0813 50 00	– Mixtures of nuts or dried fruits of this chapter	kg	25 %	TSC
0814 00 00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	kg	25 %	

## Chapter 9

## Coffee, tea, maté and spices

## Notes

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

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

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

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

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
09	CHAPTER 9 - COFFEE, TEA, MATÉ AND SPICES			
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion			
	– Coffee, not roasted			
0901 11 00	-- Not decaffeinated	kg	25 %	TSC
0901 12 00	-- Decaffeinated	kg	25 %	TSC
	– Coffee, roasted			
0901 21 00	-- Not decaffeinated	kg	25 %	TSC
0901 22 00	-- Decaffeinated	kg	25 %	TSC
0901 90 00	– Other	kg	25 %	TSC
0902	Tea, whether or not flavoured			
0902 10 00	– Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	kg	25 %	TSC
0902 20 00	– Other green tea (not fermented)	kg	25 %	TSC
0902 30 00	– Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	kg	25 %	TSC
0902 40 00	– Other black tea (fermented) and other partly fermented tea	kg	25 %	TSC
0903 00 00	Maté	kg	25 %	
0904	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruit of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>			
	– Pepper			
0904 11 00	-- Neither crushed nor ground	kg	25 %	TSC
0904 12 00	-- Crushed or ground	kg	25 %	TSC
	– Fruit of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>			
0904 21 00	-- Dried, neither crushed nor ground	kg	25 %	
0904 22 00	-- Crushed or ground	kg	25 %	
0905	Vanilla			
0905 10 00	– Neither crushed nor ground	kg	25 %	
0905 20 00	– Crushed or ground	kg	25 %	
0906	Cinnamon and cinnamon-tree flowers			
	– Neither crushed nor ground			
0906 11 00	-- Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume)	kg	25 %	TSC
0906 19 00	-- Other	kg	25 %	
0906 20 00	– Crushed or ground	kg	25 %	TSC
0907	Cloves (whole fruit, cloves and stems)			
0907 10 00	– Neither crushed nor ground	kg	25 %	TSC
0907 20 00	– Crushed or ground	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
0908	Nutmeg, mace and cardamoms			
	– Nutmeg			
0908 11 00	-- Neither crushed nor ground	kg	25 %	TSC
0908 12 00	-- Crushed or ground	kg	25 %	TSC
	– Mace			
0908 21 00	-- Neither crushed nor ground	kg	25 %	
0908 22 00	-- Crushed or ground	kg	25 %	
	– Cardamoms			
0908 31 00	-- Neither crushed nor ground	kg	25 %	TSC
0908 32 00	-- Crushed or ground	kg	25 %	TSC
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries			
	– Seeds of coriander			
0909 21 00	-- Neither crushed nor ground	kg	25 %	TSC
0909 22 00	-- Crushed or ground	kg	25 %	
	– Seeds of cumin			
0909 31 00	-- Neither crushed nor ground	kg	25 %	
0909 32 00	-- Crushed or ground	kg	25 %	
	– Seeds of anise, badian, caraway or fennel; juniper berries			
0909 61 00	-- Neither crushed nor ground	kg	25 %	
0909 62 00	-- Crushed or ground	kg	25 %	
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices			
	– Ginger			
0910 11 00	-- Neither crushed nor ground	kg	25 %	TSC
0910 12 00	-- Crushed or ground	kg	25 %	TSC
0910 20 00	– Saffron	kg	25 %	TSC
0910 30 00	– Turmeric (curcuma)	kg	25 %	TSC
	– Other spices			
0910 91 00	-- Mixtures referred to in note 1(b) to this chapter	kg	25 %	TSC
0910 99 00	-- Other	kg	25 %	

## Chapter 10

### Cereals

#### Notes

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

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

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

#### Subheading Note

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
10	CHAPTER 10 - CEREALS			
1001	Wheat and meslin			
	– Durum wheat			
1001 11 00	-- Seed	kg	25 %	
1001 19 00	-- Other	kg	25 %	
	– Other			
1001 91 00	-- Seed	kg	5 %	
1001 99 00	-- Other	kg	35 %	TSC
1002	Rye			
1002 10 00	– Seed	kg	5 %	
1002 90 00	– Other	kg	5 %	
1003	Barley			
1003 10 00	– Seed	kg	5 %	
1003 90 00	– Other	kg	25 %	TSC
1004	Oats			
1004 10 00	– Seed	kg	5 %	
1004 90 00	– Other	kg	5 %	
1005	Maize (corn)			
1005 10 00	– Seed	kg	25 %	
1005 90 00	– Other	kg	35 %	STR TSC
1006	Rice			
1006 10 00	– Rice in the husk (paddy or rough)	kg	35 %	
1006 20 00	– Husked (brown) rice	kg	35 %	
1006 30 00	– Semi-milled or wholly milled rice, whether or not polished or glazed	kg	35 %	TSC
1006 40 00	– Broken rice	kg	35 %	
1007	Grain sorghum			
1007 10 00	– Seed	kg	25 %	
1007 90 00	– Other	kg	25 %	STR TSC
1008	Buckwheat, millet and canary seed; other cereals			
1008 10 00	– Buckwheat	kg	25 %	
	– Millet			
1008 21 00	-- Seed	kg	25 %	
1008 29 00	-- Other	kg	25 %	
1008 30 00	– Canary seed	kg	25 %	
1008 40 00	– Fonio ( <i>Digitaria</i> spp.)	kg	25 %	
1008 50 00	– Quinoa ( <i>Chenopodium quinoa</i> )	kg	25 %	

<b>Commodity Code (1)</b>	<b>Description of goods (2)</b>	<b>Statistical unit (3)</b>	<b>Import duty rates (4)</b>	<b>Other measures (5)</b>
1008 60 00	– Triticale	kg	25 %	
1008 90 00	– Other cereals	kg	25 %	



## Chapter 11

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

#### Notes

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

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

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

Otherwise, they fall in heading 11.03 or 11.04.

Cereal	Starch Content	Ash Content	Rate of passage through a sieve with an aperture of	
			315 microns	500 microns
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45%	2.5%	80%	-
Barely	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.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
11	CHAPTER 11 - PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN			
1101 00 00	Wheat or meslin flour	kg	35 %	STR TSC
1102	Cereal flours other than of wheat or meslin			
1102 20 00	– Maize (corn) flour	kg	35 %	STR TSC
1102 90 00	– Other	kg	35 %	
1103	Cereal groats, meal and pellets			
	– Groats and meal			
1103 11 00	– – Of wheat	kg	25 %	
1103 13 00	– – Of maize (corn)	kg	25 %	
1103 19 00	– – Of other cereals	kg	25 %	
1103 20 00	– Pellets	kg	25 %	
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground			
	– Rolled or flaked grains			
1104 12 00	– – Of oats	kg	25 %	
1104 19 00	– – Of other cereals	kg	25 %	
	– Other worked grains (for example, hulled, pearled, sliced or kibbled)			
1104 22 00	– – Of oats	kg	25 %	
1104 23 00	– – Of maize (corn)	kg	25 %	
1104 29 00	– – Of other cereals	kg	25 %	
1104 30 00	– Germ of cereals, whole, rolled, flaked or ground	kg	25 %	
1105	Flour, meal, powder, flakes, granules and pellets of potatoes			
1105 10 00	– Flour, meal and powder	kg	25 %	
1105 20 00	– Flakes, granules and pellets	kg	25 %	
1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8			
1106 10 00	– Of the dried leguminous vegetables of heading 0713	kg	25 %	
1106 20 00	– Of sago or of roots or tubers of heading 0714	kg	25 %	
1106 30 00	– Of the products of Chapter 8	kg	25 %	
1107	Malt, whether or not roasted			
1107 10 00	– Not roasted	kg	15 %	
1107 20 00	– Roasted	kg	15 %	
1108	Starches; inulin			
	– Starches			
1108 11 00	– – Wheat starch	kg	15 %	TSC
1108 12 00	– – Maize (corn) starch	kg	15 %	TSC
1108 13 00	– – Potato starch	kg	15 %	TSC
1108 14 00	– – Manioc (cassava) starch	kg	15 %	TSC
1108 19 00	– – Other starches	kg	15 %	
1108 20 00	– Inulin	kg	15 %	
1109 00 00	Wheat gluten, whether or not dried	kg	15 %	

## Chapter 12

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

#### Notes

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

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

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

#### Subheading Note.

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
11	CHAPTER 11 - PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN			
1101 00 00	Wheat or meslin flour	kg	35 %	STR TSC
1102	Cereal flours other than of wheat or meslin			
1102 20 00	– Maize (corn) flour	kg	35 %	STR TSC
1102 90 00	– Other	kg	35 %	
1103	Cereal groats, meal and pellets			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	– Groats and meal			
1103 11 00	– – Of wheat	kg	25 %	
1103 13 00	– – Of maize (corn)	kg	25 %	
1103 19 00	– – Of other cereals	kg	25 %	
1103 20 00	– Pellets	kg	25 %	
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground			
	– Rolled or flaked grains			
1104 12 00	– – Of oats	kg	25 %	
1104 19 00	– – Of other cereals	kg	25 %	
	– Other worked grains (for example, hulled, pearled, sliced or kibbled)			
1104 22 00	– – Of oats	kg	25 %	
1104 23 00	– – Of maize (corn)	kg	25 %	
1104 29 00	– – Of other cereals	kg	25 %	
1104 30 00	– Germ of cereals, whole, rolled, flaked or ground	kg	25 %	
1105	Flour, meal, powder, flakes, granules and pellets of potatoes			
1105 10 00	– Flour, meal and powder	kg	25 %	
1105 20 00	– Flakes, granules and pellets	kg	25 %	
1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8			
1106 10 00	– Of the dried leguminous vegetables of heading 0713	kg	25 %	
1106 20 00	– Of sago or of roots or tubers of heading 0714	kg	25 %	
1106 30 00	– Of the products of Chapter 8	kg	25 %	
1107	Malt, whether or not roasted			
1107 10 00	– Not roasted	kg	15 %	
1107 20 00	– Roasted	kg	15 %	
1108	Starches; inulin			
	– Starches			
1108 11 00	– – Wheat starch	kg	15 %	TSC
1108 12 00	– – Maize (corn) starch	kg	15 %	TSC
1108 13 00	– – Potato starch	kg	15 %	TSC
1108 14 00	– – Manioc (cassava) starch	kg	15 %	TSC
1108 19 00	– – Other starches	kg	15 %	
1108 20 00	– Inulin	kg	15 %	
1109 00 00	Wheat gluten, whether or not dried	kg	15 %	

### Chapter 13

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

##### Note

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

The heading does not apply to :

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
13	CHAPTER 13 - LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS			
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)			
1301 20 00	– Gum Arabic	kg	5 %	STR TSC
1301 90 00	– Other	kg	5 %	STR TSC
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products			
	– Vegetable saps and extracts			
1302 11 00	– – Opium	kg	5 %	
1302 12 00	– – Of liquorice	kg	5 %	
1302 13 00	– – Of hops	kg	5 %	
1302 14 00	– – Of ephedra	kg	5 %	
1302 19 00	– – Other	kg	5 %	
1302 20 00	– Pectic substances, pectinates and pectates	kg	5 %	
	– Mucilages and thickeners, whether or not modified, derived from vegetable products			
1302 31 00	– – Agar-agar	kg	5 %	
1302 32 00	– – Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	kg	5 %	
1302 39 00	– – Other	kg	5 %	

## Chapter 14

### Vegetable plaiting materials; vegetable products not elsewhere specified or included

#### Notes

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
14	CHAPTER 14 - VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED			
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)			
1401 10 00	– Bamboos	kg	15 %	TSC
1401 20 00	– Rattans	kg	15 %	TSC
1401 90 00	– Other	kg	15 %	
[1402]				
[1403]				
1404	Vegetable products not elsewhere specified or included			
1404 20 00	– Cotton linters	kg	15 %	
1404 90 00	– Other	kg	15 %	

## Section III

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

**Chapter 15**

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

**Notes**

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

**Subheading Note.**

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
III	SECTION III - ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES			
15	CHAPTER 15 - ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES			
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503			
1501 10 00	– Lard	kg	–	PRO
1501 20 00	– Other pig fat	kg	–	PRO
1501 90 00	– Other	kg	15 %	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503			
1502 10 00	– Tallow	kg	5 %	
1502 90 00	– Other	kg	15 %	
1503 00 00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	kg	15 %	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified			
1504 10 00	– Fish-liver oils and their fractions	kg	15 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
1504 20 00	– Fats and oils and their fractions, of fish, other than liver oils	kg	15 %	
1504 30 00	– Fats and oils and their fractions, of marine mammals	kg	15 %	
1505 00 00	Wool grease and fatty substances derived therefrom (including lanolin)	kg	5 %	
1506 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	kg	15 %	
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified			
1507 10 00	– Crude oil, whether or not degummed	kg	5 %	
1507 90 00	– Other	kg	25 %	
1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified			
1508 10 00	– Crude oil	kg	5 %	
1508 90 00	– Other	kg	25 %	TSC
1509	Olive oil and its fractions, whether or not refined, but not chemically modified			
1509 10 00	– Virgin	kg	25 %	TSC
1509 90 00	– Other	kg	25 %	TSC
1510 00 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 1509	kg	25 %	
1511	Palm oil and its fractions, whether or not refined, but not chemically modified			
1511 10 00	– Crude oil	kg	5 %	
	– Other			
1511 90 10	-- Palm olein, fractions	kg	15 %	
1511 90 20	-- Palm stearin, fractions	kg	15 %	
1511 90 30	-- Palm olein, RBD	kg	25 %	TSC
1511 90 40	-- Palm stearin, RBD	kg	15 %	
1511 90 90	--- Other	kg	25 %	
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified			
	– Sunflower-seed or safflower oil and fractions thereof			
1512 11 00	-- Crude oil	kg	15 %	
1512 19 00	--- Other	kg	25 %	TSC
	– Cotton-seed oil and its fractions			
1512 21 00	-- Crude oil, whether or not gossypol has been removed	kg	15 %	
1512 29 00	--- Other	kg	25 %	
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified			
	– Coconut (copra) oil and its fractions			
1513 11 00	-- Crude oil	kg	5 %	
1513 19 00	--- Other	kg	25 %	TSC
	– Palm kernel or babassu oil and fractions thereof			
1513 21 00	-- Crude oil	kg	5 %	
1513 29 00	--- Other	kg	25 %	TSC
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified			
	– Low-erucic-acid rape or colza oil and its fractions			
1514 11 00	-- Crude oil	kg	25 %	
1514 19 00	--- Other	kg	25 %	
	– Other			
1514 91 00	-- Crude oil	kg	5 %	
1514 99 00	--- Other	kg	25 %	



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified			
	– Linseed oil and its fractions			
1515 11 00	-- Crude oil	kg	5 %	
1515 19 00	-- Other	kg	25 %	
	– Maize (corn) oil and its fractions			
1515 21 00	-- Crude oil	kg	15 %	
1515 29 00	-- Other	kg	25 %	TSC
1515 30 00	– Castor oil and its fractions	kg	15 %	
1515 50 00	– Sesame oil and its fractions	kg	25 %	STR TSC
1515 90 00	– Other	kg	25 %	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared			
1516 10 00	– Animal fats and oils and their fractions	kg	25 %	
1516 20 00	– Vegetable fats and oils and their fractions	kg	25 %	
1517	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 1516			
1517 10 00	– Margarine, excluding liquid margarine	kg	25 %	TSC
1517 90 00	– Other	kg	25 %	TSC
1518 00 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 1516; inedible mixtures or preparations of	kg	25 %	
[1519]				
1520 00 00	Glycerol, crude; glycerol waters and glycerol lyes	kg	5 %	
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured			
1521 10 00	– Vegetable waxes	kg	15 %	
1521 90 00	– Other	kg	15 %	
1522 00 00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	kg	5 %	

## Section IV

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

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

**Chapter 16****Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates****Notes**

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

**Subheading Notes.**

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
IV	SECTION IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES			
16	CHAPTER 16 - PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES			
1601 00 00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	kg	25 %	TSC
1602	Other prepared or preserved meat, meat offal or blood			
1602 10 00	– Homogenised preparations	kg	25 %	TSC
1602 20 00	– Of liver of any animal	kg	25 %	
	– Of poultry of heading 0105			
1602 31 00	-- Of turkeys	kg	25 %	
1602 32 00	-- Of fowls of the species Gallus domesticus	kg	25 %	
1602 39 00	-- Other	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	– Of swine			
1602 41 00	-- Hams and cuts thereof	kg	–	PRO
1602 42 00	-- Shoulders and cuts thereof	kg	–	PRO
1602 49 00	-- Other, including mixtures	kg	–	PRO
1602 50 00	– Of bovine animals	kg	25 %	TSC
1602 90 00	– Other, including preparations of blood of any animal	kg	25 %	
1603 00 00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	kg	25 %	
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs			
	– Fish, whole or in pieces, but not minced			
1604 11 00	-- Salmon	kg	25 %	TSC
1604 12 00	-- Herring	kg	25 %	TSC
1604 13 00	-- Sardines, sardinella and brisling or sprats	kg	25 %	TSC
1604 14 00	-- Tuna, skipjack and bonito (Sarda spp.)	kg	25 %	TSC
1604 15 00	-- Mackerel	kg	25 %	TSC
1604 16 00	-- Anchovies	kg	25 %	TSC
1604 17 00	-- Eels	kg	25 %	
1604 18 00	-- Shark fins	kg	25 %	TSC
1604 19 00	-- Other	kg	25 %	
1604 20 00	– Other prepared or preserved fish	kg	25 %	
	– Caviar and caviar substitutes			
1604 31 00	-- Caviar	kg	25 %	
1604 32 00	-- Caviar substitutes	kg	25 %	
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved			
1605 10 00	– Crab	kg	25 %	
	– Shrimps and prawns			
1605 21 00	-- Not in airtight containers	kg	25 %	
1605 29 00	-- Other	kg	25 %	TSC
1605 30 00	– Lobster	kg	25 %	
1605 40 00	– Other crustaceans	kg	25 %	
	– Molluscs			
1605 51 00	-- Oysters	kg	25 %	
1605 52 00	-- Scallops, including queen scallops	kg	25 %	
1605 53 00	-- Mussels	kg	25 %	
1605 54 00	-- Cuttlefish and squid	kg	25 %	
1605 55 00	-- Octopus	kg	25 %	
1605 56 00	-- Clams, cockles and arkshells	kg	25 %	
1605 57 00	-- Abalone	kg	25 %	
1605 58 00	-- Snails, other than sea snails	kg	25 %	
1605 59 00	-- Other	kg	25 %	
	– Other aquatic invertebrates			
1605 61 00	-- Sea cucumbers	kg	25 %	
1605 62 00	-- Sea urchins	kg	25 %	
1605 63 00	-- Jellyfish	kg	25 %	
1605 69 00	-- Other	kg	25 %	

## Chapter 17

## Sugars and sugar confectionery

## Note

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

## Subheading Notes.

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
17	CHAPTER 17 - SUGARS AND SUGAR CONFECTIONERY			
1701	Cane or beet sugar and chemically pure sucrose, in solid form			
	– Raw sugar not containing added flavouring or colouring matter			
1701 12 00	-- Beet sugar	kg	35 %	
1701 13 00	-- Cane sugar specified in subheading note 2 to this chapter	kg	35 %	
1701 14 00	-- Other cane sugar	kg	35 %	
	– Other			
1701 91 00	-- Containing added flavouring or colouring matter	kg	35 %	
1701 99 00	-- Other	kg	35 %	TSC
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel			
	– Lactose and lactose syrup			
1702 11 00	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	15 %	
1702 19 00	-- Other	kg	15 %	
1702 20 00	– Maple sugar and maple syrup	kg	15 %	
1702 30 00	– Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	kg	15 %	TSC
1702 40 00	– Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	kg	15 %	
1702 50 00	– Chemically pure fructose	kg	15 %	
1702 60 00	– Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	kg	15 %	
1702 90 00	– Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	kg	15 %	
1703	Molasses resulting from the extraction or refining of sugar			
1703 10 00	– Cane molasses	kg	25 %	
1703 90 00	– Other	kg	25 %	
1704	Sugar confectionery (including white chocolate), not containing cocoa			
1704 10 00	– Chewing gum, whether or not sugar-coated	kg	25 %	TSC
1704 90 00	– Sugar confectionery (Nac nac)	kg	25 %	TSC

## Chapter 18

### Cocoa and cocoa preparations

**Notes.**

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
18	CHAPTER 18 - COCOA AND COCOA PREPARATIONS			
1801 00 00	Cocoa beans, whole or broken, raw or roasted	kg	15 %	
1802 00 00	Cocoa shells, husks, skins and other cocoa waste	kg	15 %	
1803	Cocoa paste, whether or not defatted			
1803 10 00	– Not defatted	kg	5 %	
1803 20 00	– Wholly or partly defatted	kg	5 %	
1804 00 00	Cocoa butter, fat and oil	kg	5 %	
1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	kg	5 %	TSC
1806	Chocolate and other food preparations containing cocoa			
1806 10 00	– Cocoa powder, containing added sugar or other sweetening matter	kg	25 %	TSC
1806 20 00	– Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	kg	25 %	
	– Other, in blocks, slabs or bars			
1806 31 00	– – Filled	kg	25 %	TSC
1806 32 00	– – Not filled	kg	25 %	
1806 90 00	– Other	kg	25 %	

## Chapter 19

### Preparations of cereals, flour, starch or milk; pastry-cooks' products

#### Notes

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
19	CHAPTER 19 - PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS			
1901	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			
1901 10 00	– Preparations suitable for infants or young children, put up for retail sale	kg	25 %	TSC
	– Mixes and doughs for the preparation of bakers' wares of heading 1905			
1901 20 10	-- Biscuit Powder	kg	25 %	
1901 20 90	-- Other	kg	25 %	
	– Other			
1901 90 10	-- Malt extract	kg	25 %	
1901 90 90	-- Other	kg	25 %	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared			
	– Uncooked pasta, not stuffed or otherwise prepared			
1902 11 00	-- Containing eggs	kg	25 %	TSC
1902 19 00	-- Other	kg	25 %	TSC
1902 20 00	– Stuffed pasta, whether or not cooked or otherwise prepared	kg	25 %	TSC
1902 30 00	– Other pasta	kg	25 %	TSC

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
1902 40 00	– Couscous	kg	25 %	TSC
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	kg	25 %	
1904	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 ot			
1904 10 00	– Prepared foods obtained by the swelling or roasting of cereals or cereal products	kg	25 %	TSC
1904 20 00	– Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg	25 %	TSC
1904 30 00	– Bulgur wheat	kg	25 %	
1904 90 00	– Other	kg	25 %	TSC
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products			
1905 10 00	– Crispbread	kg	25 %	TSC
1905 20 00	– Gingerbread and the like	kg	25 %	TSC
	– Sweet biscuits; waffles and wafers			
1905 31 00	– – Sweet biscuits	kg	25 %	TSC
	– – Waffles and wafers			
1905 32 10	– – – Communion wafers	kg	25 %	
1905 32 90	– – – Other	kg	25 %	TSC
1905 40 00	– Rusks, toasted bread and similar toasted products	kg	25 %	TSC
1905 90 00	– Other	kg	25 %	TSC
1905 90 10	– – Empty cachets of a kind suitable for pharmaceutical use	kg	5 %	
1905 90 90	– – Other	kg	25 %	

## Chapter 20

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

#### Notes

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

#### Subheading Notes.

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
20	CHAPTER 20 - PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS			
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid			
2001 10 00	– Cucumbers and gherkins	kg/net eda	25 %	TSC



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2001 90 00	– Other	kg	25 %	TSC
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid			
2002 10 00	– Tomatoes, whole or in pieces	kg	25 %	TSC
2002 90 00	– Other	kg	25 %	TSC
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid			
2003 10 00	– Mushrooms of the genus <i>Agaricus</i>	kg/net eda	25 %	
2003 90 00	– Other	kg	25 %	
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006			
2004 10 00	– Potatoes	kg	25 %	
2004 90 00	– Other vegetables and mixtures of vegetables	kg	25 %	
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006			
2005 10 00	– Homogenised vegetables	kg	25 %	TSC
2005 20 00	– Potatoes	kg	25 %	
2005 40 00	– Peas ( <i>Pisum sativum</i> )	kg	25 %	
	– Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )			
2005 51 00	– – Beans, shelled	kg	25 %	TSC
2005 59 00	– – Other	kg	25 %	
2005 60 00	– Asparagus	kg	25 %	
2005 70 00	– Olives	kg/net eda	25 %	TSC
2005 80 00	– Sweetcorn ( <i>Zea mays var. saccharata</i> )	kg	25 %	TSC
	– Other vegetables and mixtures of vegetables			
2005 91 00	– – Bamboo shoots	kg	25 %	
2005 99 00	– – Other	kg	25 %	
2006 00 00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	kg	25 %	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter			
2007 10 00	– Homogenised preparations	kg	25 %	TSC
	– Other			
2007 91 00	– – Citrus fruit	kg	25 %	TSC
2007 99 00	– – Other	kg	25 %	TSC
2008	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, groundnuts and other seeds, whether or not mixed together			
2008 11 00	– – Groundnuts	kg	25 %	TSC
2008 19 00	– – Other, including mixtures	kg	25 %	
2008 20 00	– Pineapples	kg	25 %	TSC
2008 30 00	– Citrus fruit	kg	25 %	
2008 40 00	– Pears	kg	25 %	
2008 50 00	– Apricots	kg	25 %	TSC
2008 60 00	– Cherries	kg	25 %	TSC
2008 70 00	– Peaches, including nectarines	kg	25 %	
2008 80 00	– Strawberries	kg	25 %	
	– Other, including mixtures other than those of subheading 200819			
2008 91 00	– – Palm hearts	kg	25 %	
2008 93 00	– – Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> )	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2008 97 00	-- Mixtures	kg	25 %	
2008 99 00	-- Other	kg	25 %	
2009	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 00	-- Frozen	kg	25 %	
2009 12 00	-- Not frozen, of a Brix value not exceeding 20	kg	25 %	TSC
2009 19 00	-- Other	kg	25 %	
	-- Grapefruit (including pomelo) juice			
2009 21 00	-- Of a Brix value not exceeding 20	kg	25 %	TSC
2009 29 00	-- Other	kg	25 %	
	-- Juice of any other single citrus fruit			
2009 31 00	-- Of a Brix value not exceeding 20	kg	25 %	TSC
2009 39 00	-- Other	kg	25 %	
	-- Pineapple juice			
2009 41 00	-- Of a Brix value not exceeding 20	kg	25 %	TSC
2009 49 00	-- Other	kg	25 %	
2009 50 00	-- Tomato juice	kg	25 %	TSC
	-- Grape juice (including grape must)			
2009 61 00	-- Of a Brix value not exceeding 30	kg	25 %	TSC
2009 69 00	-- Other	kg	25 %	
	-- Apple juice			
2009 71 00	-- Of a Brix value not exceeding 20	kg	25 %	TSC
2009 79 00	-- Other	kg	25 %	
	-- Juice of any other single fruit or vegetable			
2009 81 00	-- Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i> ) juice	kg	25 %	TSC
2009 89 00	-- Other	kg	25 %	TSC
2009 90 00	-- Mixtures of juices	kg	25 %	TSC

## Chapter 21

### Miscellaneous edible preparations

**Notes.**

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
21	CHAPTER 21 - MISCELLANEOUS EDIBLE PREPARATIONS			
2101	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			
	– Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee			
2101 11 00	– – Extracts, essences and concentrates	kg	15 %	TSC
2101 12 00	– – Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	kg	25 %	TSC
2101 20 00	– Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté	kg	25 %	TSC
2101 30 00	– Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	kg	25 %	TSC
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders			
2102 10 00	– Active yeasts	kg	25 %	TSC
2102 20 00	– Inactive yeasts; other single-cell micro-organisms, dead	kg	25 %	
2102 30 00	– Prepared baking powders	kg	25 %	TSC
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard			
2103 10 00	– Soya sauce	kg	25 %	TSC
2103 20 00	– Tomato ketchup and other tomato sauces	kg	25 %	TSC
2103 30 00	– Mustard flour and meal and prepared mustard	kg	25 %	TSC

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2103 90 00	– Other	kg	25 %	TSC
2104	Soups and broths and preparations therefor; homogenised composite food preparations			
2104 10 00	– Soups and broths and preparations therefor	kg	25 %	TSC
2104 20 00	– Homogenised composite food preparations	kg	25 %	
2105 00 00	Ice cream and other edible ice, whether or not containing cocoa	kg	25 %	TSC
2106	Food preparations not elsewhere specified or included			
2106 10 00	– Protein concentrates and textured protein substances	kg	15 %	
	– Other			
2106 90 10	– – Specially prepared for infants	kg	15 %	
2106 90 20	– – Preparations of a kind used in manufacturing of beverages	kg	15 %	
2106 90 91	– – – Food supplements	kg	5 %	
2106 90 92	– – – Mineral premix used in fortification	kg	5 %	
2106 90 99	– – – Other	kg	25 %	TSC

## Chapter 22

### Beverages, spirits and vinegar

**Notes.**

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

**Subheading Note.**

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
22	CHAPTER 22 - BEVERAGES, SPIRITS AND VINEGAR			
2201	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 00	– Mineral waters and aerated waters	l	25 %	TSC
2201 90 00	– Other	kg	25 %	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009			
2202 10 00	– Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	l	25 %	TSC
	– Other			
2202 91 00	– – Non-alcoholic beer	l	25 %	
2202 99 00	– – Other	l	25 %	
2203 00 00	Beer made from malt	l	–	
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009			
2204 10 00	– Sparkling wine	l	–	
	– Other wine; grape must with fermentation prevented or arrested by the addition of alcohol			
2204 21 00	– – In containers holding 2 litres or less	l	–	
2204 22 00	– – In containers holding more than 2 litres but not more than 10 litres	l	–	
2204 29 00	– – Other	l	–	
2204 30 00	– Other grape must	l	–	
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2205 10 00	– In containers holding 2 litres or less	l	–	
2205 90 00	– Other	l	–	
2206	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included			
2206 00 10	– Cider	l	–	
2206 00 20	– Opaque beer ( e.g., Kibuku)	l	–	
2206 00 90	– Other	l	–	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength			
2207 10 00	– Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	l	–	
2207 20 00	– Ethyl alcohol and other spirits, denatured, of any strength	l	25 %	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages			
2208 20 00	– Spirits obtained by distilling grape wine or grape marc	l alc. 100%	–	
2208 30 00	– Whiskies	l alc. 100%	–	
2208 40 00	– Rum and other spirits obtained by distilling fermented sugar-cane products	l alc. 100%	–	
2208 50 00	– Gin and Geneva	l alc. 100%	–	
2208 60 00	– Vodka	l alc. 100%	–	
2208 70 00	– Liqueurs and cordials	l alc. 100%	–	
	– Other			
2208 90 10	-- Distilled Spirits (e.g., Konyagi, Uganda Waragi)	l alc. 100%	–	
2208 90 90	-- Other	l alc. 100%	–	
2209 00 00	Vinegar and substitutes for vinegar obtained from acetic acid	l	25 %	TSC

## Chapter 23

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

## Note.

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

## Subheading Note.

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
23	CHAPTER 23 - RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER			
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves			
2301 10 00	– Flours, meals and pellets, of meat or meat offal; greaves	kg	15 %	
2301 20 00	– Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	kg	15 %	
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants			
2302 10 00	– Of maize (corn)	kg	15 %	
2302 30 00	– Of wheat	kg	15 %	
2302 40 00	– Of other cereals	kg	15 %	
2302 50 00	– Of leguminous plants	kg	15 %	
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets			
2303 10 00	– Residues of starch manufacture and similar residues	kg	15 %	
2303 20 00	– Beet-pulp, bagasse and other waste of sugar manufacture	kg	15 %	
2303 30 00	– Brewing or distilling dregs and waste	kg	15 %	
2304 00 00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	kg	15 %	
2305 00 00	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	kg	15 %	
2306	Oilcake 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 2304 or 2305			
2306 10 00	– Of cotton seeds	kg	15 %	
2306 20 00	– Of linseed	kg	15 %	
2306 30 00	– Of sunflower seeds	kg	15 %	
	– Of rape or colza seeds			
2306 41 00	– – Of low erucic acid rape or colza seeds	kg	15 %	
2306 49 00	– – Other	kg	15 %	
2306 50 00	– Of coconut or copra	kg	15 %	
2306 60 00	– Of palm nuts or kernels	kg	15 %	
2306 90 00	– Other	kg	15 %	
2307 00 00	Wine lees; argol	kg	15 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2308 00 00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	kg	15 %	
2309	Preparations of a kind used in animal feeding			
2309 10 00	– Dog or cat food, put up for retail sale	kg	15 %	TSC
	– Other			
2309 90 10	-- Premixes used in the manufacture of animal and poultry feeds	kg	5 %	
2309 90 90	-- Other	kg	15 %	TSC



## Chapter 24

### Tobacco and manufactured tobacco substitutes

**Note.**

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

**Subheading Note.**

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
24	CHAPTER 24 - TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES			
2401	Unmanufactured tobacco; tobacco refuse			
2401 10 00	– Tobacco, not stemmed/stripped	kg	25 %	TSC
2401 20 00	– Tobacco, partly or wholly stemmed/stripped	kg	25 %	TSC
2401 30 00	– Tobacco refuse	kg	25 %	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes			
2402 10 00	– Cigars, cheroots and cigarillos, containing tobacco	1000 pce	25 %	
	– Cigarettes containing tobacco			
2402 20 10	– – Of length not exceeding 72 mm in length including the filter tip	1000 pce	35 %	
2402 20 90	– – Other	1000 pce	35 %	TSC
2402 90 00	– Other	kg	25 %	
2403	Other manufactured tobacco and manufactured tobacco substitutes; ‘homogenised’ or ‘reconstituted’ tobacco; tobacco extracts and essences			
	– Smoking tobacco, whether or not containing tobacco substitutes in any proportion			
2403 11 00	– – Water-pipe tobacco specified in subheading note 1 to this chapter	kg	35 %	TSC
2403 19 00	– – Other	kg	35 %	
	– Other			
2403 91 00	– – ‘Homogenised’ or ‘reconstituted’ tobacco	kg	25 %	
2403 99 00	– – Other	kg	25 %	TSC

## Section V

**MINERAL PRODUCTS****Chapter 25****Salt; sulphur; earths and stone; plastering materials, lime and cement****Notes.**

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This Chapter does not cover:
- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
  - (b) Earth colours containing 70 % or more by weight of combined iron evaluated as  $Fe_2O_3$  (heading 28.21);
  - (c) Medicaments or other products of Chapter 30;
  - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
  - (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
  - (f) Precious or semi-precious stones (heading 71.02 or 71.03);
  - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
  - (h) Billiard chinks (heading 95.04); or
  - (ij) Writing or drawing chinks or tailors' chinks (heading 96.09).
3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
4. Heading 25.30 applies, inter alia, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
V	SECTION V - MINERAL PRODUCTS			
25	CHAPTER 25 - SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT			
2501 00 00	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	25 %	TSC
2502 00 00	Unroasted iron pyrites	kg	5 %	
2503 00 00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2504	Natural graphite			
2504 10 00	– In powder or in flakes	kg	5 %	
2504 90 00	– Other	kg	5 %	
2505	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26			
2505 10 00	– Silica sands and quartz sands	kg	5 %	
2505 90 00	– Other	kg	5 %	
2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape			
2506 10 00	– Quartz	kg	5 %	
2506 20 00	– Quartzite	kg	5 %	
2507 00 00	Kaolin and other kaolinic clays, whether or not calcined	kg	5 %	
2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths			
2508 10 00	– Bentonite	kg	5 %	
2508 30 00	– Fireclay	kg	5 %	
2508 40 00	– Other clays	kg	5 %	
2508 50 00	– Andalusite, kyanite and sillimanite	kg	5 %	
2508 60 00	– Mullite	kg	5 %	
2508 70 00	– Chamotte or dinas earths	kg	5 %	
2509 00 00	Chalk	kg	5 %	TSC
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk			
2510 10 00	– Unground	kg	5 %	
2510 20 00	– Ground	kg	5 %	
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816			
2511 10 00	– Natural barium sulphate (barytes)	kg	5 %	
2511 20 00	– Natural barium carbonate (witherite)	kg	5 %	
2512 00 00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	kg	5 %	
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated			
2513 10 00	– Pumice stone	kg	5 %	
2513 20 00	– Emery, natural corundum, natural garnet and other natural abrasives	kg	5 %	
2514 00 00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	5 %	
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2,5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (inc			
	– Marble and travertine			
2515 11 00	– – Crude or roughly trimmed	kg	5 %	
2515 12 00	– – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	5 %	
2515 20 00	– Ecaussine and other calcareous monumental or building stone; alabaster	kg	5 %	
2516	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			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	– Granite			
2516 11 00	– – Crude or roughly trimmed	kg	5 %	
2516 12 00	– – Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	5 %	
2516 20 00	– Sandstone	kg	5 %	
2516 90 00	– Other monumental or building stone	kg	5 %	
2517	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 n			
2517 10 00	– Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	kg	15 %	
2517 20 00	– Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 251710	kg	15 %	
2517 30 00	– Tared macadam	kg	15 %	
	– Granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated			
2517 41 00	– – Of marble	kg	15 %	
2517 49 00	– – Other	kg	15 %	
2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix			
2518 10 00	– Dolomite, not calcined or sintered	kg	15 %	
2518 20 00	– Calcined or sintered dolomite	kg	15 %	
2518 30 00	– Dolomite ramming mix	kg	15 %	
2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure			
2519 10 00	– Natural magnesium carbonate (magnesite)	kg	15 %	
2519 90 00	– Other	kg	15 %	
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders			
2520 10 00	– Gypsum; anhydrite	kg	5 %	
2520 20 00	– Plasters	kg	5 %	
2521 00 00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	kg	5 %	TSC
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825			
2522 10 00	– Quicklime	kg	15 %	
2522 20 00	– Slaked lime	kg	15 %	
2522 30 00	– Hydraulic lime	kg	15 %	
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers			
2523 10 00	– Cement clinkers	kg	15 %	
	– Portland cement			
2523 21 00	– – White cement, whether or not artificially coloured	kg	25 %	
2523 29 00	– – Other	kg	25 %	STR TSC
2523 30 00	– Aluminous cement	kg	25 %	
2523 90 00	– Other hydraulic cements	kg	25 %	
2524	Asbestos			
2524 10 00	– Crocidolite	kg	25 %	
2524 90 00	– Other	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2525	Mica, including splittings; mica waste			
2525 10 00	– Crude mica and mica rifted into sheets or splittings	kg	15 %	
2525 20 00	– Mica powder	kg	15 %	
2525 30 00	– Mica waste	kg	15 %	
2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc			
2526 10 00	– Not crushed, not powdered	kg	5 %	
2526 20 00	– Crushed or powdered	kg	5 %	
[2527]				
2528 00 00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight	kg	15 %	
2529	Feldspar; leucite; nepheline and nepheline syenite; fluorspar			
2529 10 00	– Feldspar	kg	15 %	
	– Fluorspar			
2529 21 00	– – Containing by weight 97 % or less of calcium fluoride	kg	15 %	
2529 22 00	– – Containing by weight more than 97 % of calcium fluoride	kg	15 %	
2529 30 00	– Leucite; nepheline and nepheline syenite	kg	15 %	
2530	Mineral substances not elsewhere specified or included			
2530 10 00	– Vermiculite, perlite and chlorites, unexpanded	kg	15 %	
2530 20 00	– Kieserite, epsomite (natural magnesium sulphates)	kg	15 %	
2530 90 00	– Other	kg	15 %	

## Chapter 26

### Ores, slag and ash

#### Notes.

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

#### Subheading Notes.

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
26	CHAPTER 26 - ORES, SLAG AND ASH			
2601	Iron ores and concentrates, including roasted iron pyrites			
	– Iron ores and concentrates, other than roasted iron pyrites			
2601 11 00	-- Non-agglomerated	kg	5 %	
2601 12 00	-- Agglomerated	kg	5 %	
2601 20 00	– Roasted iron pyrites	kg	5 %	
2602 00 00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight	kg	5 %	
2603 00 00	Copper ores and concentrates	kg	5 %	
2604 00 00	Nickel ores and concentrates	kg	5 %	
2605 00 00	Cobalt ores and concentrates	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2606 00 00	Aluminium ores and concentrates	kg	5 %	
2607 00 00	Lead ores and concentrates	kg	5 %	
2608 00 00	Zinc ores and concentrates	kg	5 %	
2609 00 00	Tin ores and concentrates	kg	5 %	
2610 00 00	Chromium ores and concentrates	kg	5 %	
2611 00 00	Tungsten ores and concentrates	kg	5 %	
2612	Uranium or thorium ores and concentrates			
2612 10 00	– Uranium ores and concentrates	kg	5 %	
2612 20 00	– Thorium ores and concentrates	kg	5 %	
2613	Molybdenum ores and concentrates			
2613 10 00	– Roasted	kg	5 %	
2613 90 00	– Other	kg	5 %	
2614 00 00	Titanium ores and concentrates	kg	5 %	
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates			
2615 10 00	– Zirconium ores and concentrates	kg	5 %	
2615 90 00	– Other	kg	5 %	
2616	Precious-metal ores and concentrates			
2616 10 00	– Silver ores and concentrates	kg	5 %	
2616 90 00	– Other	kg	5 %	
2617	Other ores and concentrates			
2617 10 00	– Antimony ores and concentrates	kg	5 %	
2617 90 00	– Other	kg	5 %	
2618 00 00	Granulated slag (slag sand) from the manufacture of iron or steel	kg	5 %	
2619 00 00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	kg	5 %	
2620	Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds			
	– Containing mainly zinc			
2620 11 00	– – Hard zinc spelter	kg	5 %	
2620 19 00	– – Other	kg	5 %	
	– Containing mainly lead			
2620 21 00	– – Leaded gasoline sludges and leaded anti-knock compound sludges	kg	5 %	
2620 29 00	– – Other	kg	5 %	
2620 30 00	– Containing mainly copper	kg	5 %	
2620 40 00	– Containing mainly aluminium	kg	5 %	
2620 60 00	– Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	kg	5 %	
	– Other			
2620 91 00	– – Containing antimony, beryllium, cadmium, chromium or their mixtures	kg	5 %	
2620 99 00	– – Other	kg	5 %	
2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste			
2621 10 00	– Ash and residues from the incineration of municipal waste	kg	5 %	
2621 90 00	– Other	kg	5 %	

## Chapter 27

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

#### Notes.

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

#### Subheading Notes.

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
27	CHAPTER 27 - MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES			
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal			
	– Coal, whether or not pulverised, but not agglomerated			



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2701 11 00	-- Anthracite	kg	5 %	
2701 12 00	-- Bituminous coal	kg	5 %	
2701 19 00	-- Other coal	kg	5 %	
2701 20 00	-- Briquettes, ovoids and similar solid fuels manufactured from coal	kg	5 %	
2702	Lignite, whether or not agglomerated, excluding jet			
2702 10 00	-- Lignite, whether or not pulverised, but not agglomerated	kg	15 %	
2702 20 00	-- Agglomerated lignite	kg	15 %	
2703 00 00	Peat (including peat litter), whether or not agglomerated	kg	15 %	TSC
2704 00 00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	kg	5 %	
2705 00 00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	1000 m3	15 %	
2706 00 00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	kg	15 %	
2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents			
2707 10 00	-- Benzol (benzene)	kg	15 %	
2707 20 00	-- Toluol (toluene)	kg	15 %	
2707 30 00	-- Xylol (xylenes)	kg	15 %	
2707 40 00	-- Naphthalene	kg	15 %	
2707 50 00	-- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	kg	15 %	
	-- Other			
2707 91 00	--- Creosote oils	kg	5 %	
2707 99 00	--- Other	kg	15 %	
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars			
2708 10 00	-- Pitch	kg	15 %	
2708 20 00	-- Pitch coke	kg	15 %	
2709 00 00	Petroleum oils and oils obtained from bituminous minerals, crude	kg	5 %	TSC
2710	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 con			
	-- Light oils and preparations			
2710 12 10	---- Motor Spirit (gasoline) regular	1000 l	5 %	TSC
2710 12 20	---- Motor Spirit (gasoline) premium	1000 l	5 %	
2710 12 30	---- Aviation Spirit	1000 l	5 %	TSC
2710 12 40	---- Spirit type Jet Fuel	1000 l	5 %	
2710 12 50	---- Special boiling point spirit and white spirit	1000 l	5 %	
2710 12 90	---- Other light oils and preparations	1000 l	5 %	
	-- Other			
2710 19 10	---- Partly refined oils (including topped crudes)	kg	5 %	
	---- Medium oils and preparations:			
2710 19 21	----- Kerosene type Jet Fuel	kg	5 %	TSC
2710 19 22	----- Illuminating Kerosene (IK)	kg	5 %	
2710 19 29	----- Other medium oils and preparations	kg	5 %	
	---- Gas oil or diesel oil:			
2710 19 31	----- Gas oil (automotive, light, amber for high speed engines)	kg	5 %	TSC
2710 19 32	----- Diesel oil (industrial heavy, black, for low speed marine and stationery engines)	kg	5 %	
2710 19 39	----- Other gas oils	kg	5 %	
	---- Residual oils:			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2710 19 41	----- Residual fuel oils(marine, furnace and similar fuel oils) of a Kinematic viscosity of 125 centistrokes	kg	5 %	
2710 19 43	----- Residual fuel oils(marine, furnace and similar fuel oils) of a Kinematic viscosity of 280 centistrokes	kg	5 %	
2710 19 49	----- Other residual fuel oils	kg	5 %	
	----- Other			
2710 19 51	----- Lubricants in liquid form	kg	25 %	TSC
2710 19 52	----- Lubricating greases	kg	25 %	TSC
2710 19 53	----- Mould release oils	kg	15 %	
2710 19 54	----- Batching oils	kg	25 %	
2710 19 55	----- Transformer oils	kg	5 %	
2710 19 56	----- Non-lubricating oils (cutting oils, coolants, anti-rust, brake fluids and similar oils)	kg	15 %	
2710 19 57	----- White oil - Technical grade	kg	5 %	
2710 19 59	----- Other oils	kg	15 %	
2710 20 00	– Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic	kg	5 %	
	– Waste oils			
2710 91 00	--- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	–	PRO
2710 99 00	--- Other	kg	–	PRO
2711	Petroleum gases and other gaseous hydrocarbons			
	– Liquefied			
2711 11 00	– Natural gas	TJ	5 %	TSC
2711 12 00	– Propane	kg	5 %	TSC
2711 13 00	– Butanes	kg	5 %	TSC
2711 14 00	– Ethylene, propylene, butylene and butadiene	kg	5 %	
2711 19 00	– Other	kg	5 %	
	– In gaseous state			
2711 21 00	– Natural gas	TJ	25 %	
2711 29 00	– Other	kg	25 %	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured			
2712 10 00	– Petroleum jelly	kg	25 %	
2712 20 00	– Paraffin wax containing by weight less than 0,75 % of oil	kg	5 %	
2712 90 00	– Other	kg	5 %	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals			
	– Petroleum coke			
2713 11 00	– Not calcined	kg	5 %	
2713 12 00	– Calcined	kg	5 %	
2713 20 00	– Petroleum bitumen	kg	15 %	
2713 90 00	– Other residues of petroleum oils or of oils obtained from bituminous minerals	kg	15 %	
2714	Bitumen and asphalt, natural; bituminous or oil-shale and tar sands; asphaltites and asphaltic rocks			
2714 10 00	– Bituminous or oil-shale and tar sands	kg	15 %	
2714 90 00	– Other	kg	15 %	TSC

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Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2715 00 00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	kg	15 %	
2716 00 00	Electrical energy	1000 kWh	5 %	TSC

## Section VI

**PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES****Notes.**

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

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**Chapter 28****Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes****Notes.**

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

- 
- (b) Halide oxides of carbon (heading 28.12);
- (c) Carbon disulphide (heading 28.13);
- (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
- (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
- (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
- (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
- (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
- (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
- (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
- (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts.
- Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
6. Heading 28.44 applies only to :
- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
- (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
- (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
- (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002  $\mu$  Ci/g);
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.

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

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

7. Heading 28.53 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

**Subheading Note.**

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
VI	SECTION VI - PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES			
28	CHAPTER 28 - INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES			
	I. CHEMICAL ELEMENTS			
2801	Fluorine, chlorine, bromine and iodine			
2801 10 00	– Chlorine	kg	5 %	
2801 20 00	– Iodine	kg	5 %	
2801 30 00	– Fluorine; bromine	kg	5 %	
2802 00 00	Sulphur, sublimed or precipitated; colloidal sulphur	kg	5 %	
2803 00 00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	kg	5 %	
2804	Hydrogen, rare gases and other non-metals			
2804 10 00	– Hydrogen	m3	5 %	
	– Rare gases			
2804 21 00	– – Argon	m3	5 %	
2804 29 00	– – Other	m3	5 %	
2804 30 00	– Nitrogen	m3	5 %	
2804 40 00	– Oxygen	m3	25 %	
2804 50 00	– Boron; tellurium	kg	5 %	
	– Silicon			
2804 61 00	– – Containing by weight not less than 99,99 % of silicon	kg	5 %	
2804 69 00	– – Other	kg	5 %	
2804 70 00	– Phosphorus	kg	5 %	
2804 80 00	– Arsenic	kg	5 %	
2804 90 00	– Selenium	kg	5 %	
2805	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury			
	– Alkali or alkaline-earth metals			
2805 11 00	– – Sodium	kg	5 %	
2805 12 00	– – Calcium	kg	5 %	
2805 19 00	– – Other	kg	5 %	
2805 30 00	– Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg	5 %	
2805 40 00	– Mercury	kg	5 %	
	II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid			
2806 10 00	– Hydrogen chloride (hydrochloric acid)	kg	5 %	TSC
2806 20 00	– Chlorosulphuric acid	kg	5 %	
2807 00 00	Sulphuric acid; oleum	kg	15 %	TSC
2808 00 00	Nitric acid; sulphonitric acids	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2809	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined			
2809 10 00	– Diphosphorus pentaoxide	kg P2O5	5 %	
2809 20 00	– Phosphoric acid and polyphosphoric acids	kg P2O5	5 %	
2810 00 00	Oxides of boron; boric acids	kg	5 %	
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals			
	– Other inorganic acids			
2811 11 00	– – Hydrogen fluoride (hydrofluoric acid)	kg	15 %	
2811 12 00	– – Hydrogen cyanide (hydrocyanic acid)	kg	15 %	
2811 19 00	– – Other	kg	15 %	
	– Other inorganic oxygen compounds of non-metals			
2811 21 00	– – Carbon dioxide	kg	25 %	
2811 22 00	– – Silicon dioxide	kg	5 %	
2811 29 00	– – Other	kg	5 %	
	III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS			
2812	Halides and halide oxides of non-metals			
	– Chlorides and chloride oxides			
2812 11 00	– – Carbonyl dichloride (phosgene)	kg	5 %	
2812 12 00	– – Phosphorus oxychloride	kg	5 %	
2812 13 00	– – Phosphorus trichloride	kg	5 %	
2812 14 00	– – Phosphorus pentachloride	kg	5 %	
2812 15 00	– – Sulphur monochloride	kg	5 %	
2812 16 00	– – Sulphur dichloride	kg	5 %	
2812 17 00	– – Thionyl chloride	kg	5 %	
2812 19 00	– – Other	kg	5 %	
2812 90 00	– Other	kg	5 %	
2813	Sulphides of non-metals; commercial phosphorus trisulphide			
2813 10 00	– Carbon disulphide	kg	5 %	
2813 90 00	– Other	kg	5 %	
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
2814	Ammonia, anhydrous or in aqueous solution			
2814 10 00	– Anhydrous ammonia	kg	5 %	
2814 20 00	– Ammonia in aqueous solution	kg	5 %	
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium			
	– Sodium hydroxide (caustic soda)			
2815 11 00	– – Solid	kg	5 %	
2815 12 00	– – In aqueous solution (soda lye or liquid soda)	kg NaOH	5 %	
2815 20 00	– Potassium hydroxide (caustic potash)	kg KOH	5 %	
2815 30 00	– Peroxides of sodium or potassium	kg	5 %	
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium			
2816 10 00	– Hydroxide and peroxide of magnesium	kg	5 %	
2816 40 00	– Oxides, hydroxides and peroxides, of strontium or barium	kg	5 %	
2817	Zinc oxide; zinc peroxide			
2817 00 10	– Zinc oxide	kg	5 %	
2817 00 90	– Zinc peroxide	kg	5 %	
2818	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide			
2818 10 00	– Artificial corundum, whether or not chemically defined	kg	5 %	
2818 20 00	– Aluminium oxide, other than artificial corundum	kg	5 %	
2818 30 00	– Aluminium hydroxide	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2819	Chromium oxides and hydroxides			
2819 10 00	– Chromium trioxide	kg	5 %	
2819 90 00	– Other	kg	5 %	
2820	Manganese oxides			
2820 10 00	– Manganese dioxide	kg	5 %	
2820 90 00	– Other	kg	5 %	
2821	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe <sub>2</sub> O <sub>3</sub>			
2821 10 00	– Iron oxides and hydroxides	kg	5 %	
2821 20 00	– Earth colours	kg	5 %	
2822 00 00	Cobalt oxides and hydroxides; commercial cobalt oxides	kg	5 %	
2823 00 00	Titanium oxides	kg	5 %	
2824	Lead oxides; red lead and orange lead			
2824 10 00	– Lead monoxide (litharge, massicot)	kg	5 %	
2824 90 00	– Other	kg	5 %	
2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides			
2825 10 00	– Hydrazine and hydroxylamine and their inorganic salts	kg	5 %	
2825 20 00	– Lithium oxide and hydroxide	kg	5 %	
2825 30 00	– Vanadium oxides and hydroxides	kg	5 %	
2825 40 00	– Nickel oxides and hydroxides	kg	5 %	
2825 50 00	– Copper oxides and hydroxides	kg	5 %	
2825 60 00	– Germanium oxides and zirconium dioxide	kg	5 %	
2825 70 00	– Molybdenum oxides and hydroxides	kg	5 %	
2825 80 00	– Antimony oxides	kg	5 %	
2825 90 00	– Other	kg	5 %	
	V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS			
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts			
	– Fluorides			
2826 12 00	– – Of aluminium	kg	5 %	
2826 19 00	– – Other	kg	5 %	
2826 30 00	– Sodium hexafluoroaluminate (synthetic cryolite)	kg	5 %	
2826 90 00	– Other	kg	5 %	
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides			
2827 10 00	– Ammonium chloride	kg	5 %	
2827 20 00	– Calcium chloride	kg	5 %	
	– Other chlorides			
2827 31 00	– – Of magnesium	kg	5 %	
2827 32 00	– – Of aluminium	kg	5 %	
2827 35 00	– – Of nickel	kg	5 %	
2827 39 00	– – Other	kg	5 %	
	– Chloride oxides and chloride hydroxides			
2827 41 00	– – Of copper	kg	5 %	
2827 49 00	– – Other	kg	5 %	
	– Bromides and bromide oxides			
2827 51 00	– – Bromides of sodium or of potassium	kg	5 %	
2827 59 00	– – Other	kg	5 %	
2827 60 00	– Iodides and iodide oxides	kg	5 %	
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites			
2828 10 00	– Commercial calcium hypochlorite and other calcium hypochlorites	kg	5 %	
2828 90 00	– Other	kg	5 %	



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates			
	– Chlorates			
2829 11 00	-- Of sodium	kg	5 %	
2829 19 00	-- Other	kg	5 %	
2829 90 00	– Other	kg	5 %	
2830	Sulphides; polysulphides, whether or not chemically defined			
2830 10 00	– Sodium sulphides	kg	5 %	
2830 90 00	– Other	kg	5 %	
2831	Dithionites and sulphoxylates			
2831 10 00	– Of sodium	kg	5 %	
2831 90 00	– Other	kg	5 %	
2832	Sulphites; thiosulphates			
2832 10 00	– Sodium sulphites	kg	5 %	
2832 20 00	– Other sulphites	kg	5 %	
2832 30 00	– Thiosulphates	kg	5 %	
2833	Sulphates; alums; peroxosulphates (persulphates)			
	– Sodium sulphates			
2833 11 00	-- Disodium sulphate	kg	5 %	
2833 19 00	-- Other	kg	5 %	
	– Other sulphates			
2833 21 00	-- Of magnesium	kg	5 %	
2833 22 00	-- Of aluminium	kg	15 %	
2833 24 00	-- Of nickel	kg	5 %	
2833 25 00	-- Of copper	kg	5 %	
2833 27 00	-- Of barium	kg	5 %	
2833 29 00	-- Other	kg	5 %	
2833 30 00	– Alums	kg	5 %	
2833 40 00	– Peroxosulphates (persulphates)	kg	5 %	
2834	Nitrites; nitrates			
2834 10 00	– Nitrites	kg	5 %	
	– Nitrates			
2834 21 00	-- Of potassium	kg	5 %	
2834 29 00	-- Other	kg	5 %	
2835	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined			
2835 10 00	– Phosphinates (hypophosphites) and phosphonates (phosphites)	kg	5 %	
	– Phosphates			
2835 22 00	-- Of mono- or disodium	kg	5 %	
2835 24 00	-- Of potassium	kg	5 %	
2835 25 00	-- Calcium hydrogenorthophosphate ('dicalcium phosphate')	kg	5 %	
2835 26 00	-- Other phosphates of calcium	kg	5 %	
2835 29 00	-- Other	kg	5 %	
	– Polyphosphates			
2835 31 00	-- Sodium triphosphate (sodium tripolyphosphate)	kg	5 %	
2835 39 00	-- Other	kg	5 %	
2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate			
2836 20 00	– Disodium carbonate	kg	5 %	TSC
2836 30 00	– Sodium hydrogencarbonate (sodium bicarbonate)	kg	5 %	
2836 40 00	– Potassium carbonates	kg	5 %	
2836 50 00	– Calcium carbonate	kg	5 %	
2836 60 00	– Barium carbonate	kg	5 %	
	– Other			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2836 91 00	-- Lithium carbonates	kg	5 %	
2836 92 00	-- Strontium carbonate	kg	5 %	
2836 99 00	-- Other	kg	5 %	
2837	Cyanides, cyanide oxides and complex cyanides			
	– Cyanides and cyanide oxides			
2837 11 00	-- Of sodium	kg	5 %	
2837 19 00	-- Other	kg	5 %	
2837 20 00	– Complex cyanides	kg	5 %	
[2838]				
2839	Silicates; commercial alkali metal silicates			
	– Of sodium			
2839 11 00	-- Sodium metasilicates	kg	5 %	
2839 19 00	-- Other	kg	5 %	
2839 90 00	– Other	kg	5 %	
2840	Borates; peroxoborates (perborates)			
	– Disodium tetraborate (refined borax)			
2840 11 00	-- Anhydrous	kg	5 %	
2840 19 00	-- Other	kg	5 %	
2840 20 00	– Other borates	kg	5 %	
2840 30 00	– Peroxoborates (perborates)	kg	5 %	
2841	Salts of oxometallic or peroxometallic acids			
2841 30 00	– Sodium dichromate	kg	5 %	
2841 50 00	– Other chromates and dichromates; peroxochromates	kg	5 %	
	– Manganites, manganates and permanganates			
2841 61 00	-- Potassium permanganate	kg	5 %	
2841 69 00	-- Other	kg	5 %	
2841 70 00	– Molybdates	kg	5 %	
2841 80 00	– Tungstates (wolframates)	kg	5 %	
2841 90 00	– Other	kg	5 %	
2842	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides			
2842 10 00	– Double or complex silicates, including aluminosilicates whether or not chemically defined	kg	5 %	
2842 90 00	– Other	kg	5 %	
	VI. MISCELLANEOUS			
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals			
2843 10 00	– Colloidal precious metals	kg	5 %	
	– Silver compounds			
2843 21 00	-- Silver nitrate	kg	5 %	
2843 29 00	-- Other	kg	5 %	
2843 30 00	– Gold compounds	g	5 %	
2843 90 00	– Other compounds; amalgams	g	5 %	
2844	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products			
2844 10 00	– Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	kg U	5 %	
2844 20 00	– Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	g F/S	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2844 30 00	– Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	kg	5 %	
2844 40 00	– Radioactive elements and isotopes and compounds other than those of subheading 284410, 284420 or 284430; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	kg	5 %	
2844 50 00	– Spent (irradiated) fuel elements (cartridges) of nuclear reactors (Euratom)	gi F/S	5 %	
2845	Isotopes other than those of heading 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined			
2845 10 00	– Heavy water (deuterium oxide) (Euratom)	kg	25 %	
2845 90 00	– Other	kg	25 %	
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals			
2846 10 00	– Cerium compounds	kg	5 %	
2846 90 00	– Other	kg	5 %	
2847 00 00	Hydrogen peroxide, whether or not solidified with urea	kg H <sub>2</sub> O <sub>2</sub>	5 %	
[2848]				
2849	Carbides, whether or not chemically defined			
2849 10 00	– Of calcium	kg	5 %	
2849 20 00	– Of silicon	kg	5 %	
2849 90 00	– Other	kg	5 %	
2850 00 00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849	kg	5 %	
[2851]				
2852	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams			
2852 10 00	– Chemically defined	kg	5 %	
2852 90 00	– Other	kg	5 %	
2853	Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams			
2853 10 00	– Cyanogen chloride (chlorcyan)	kg	5 %	
2853 90 00	– Other	kg	5 %	TSC

**Chapter 29****Organic chemicals****Notes.**

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
  - (a) Separate chemically defined organic compounds, whether or not containing impurities;
  - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
  - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
  - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
  - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anticaking 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 cm<sup>3</sup> (heading 36.06);
  - (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
    - (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

4. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 29.29.

For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.

5. (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.

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

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

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

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

(3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.

(D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).

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

6. The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.

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

7. Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

8. For the purposes of heading 29.37:

(a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

(b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

#### Subheading Notes.

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds)

provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
29	CHAPTER 29 - ORGANIC CHEMICALS			
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2901	Acyclic hydrocarbons			
2901 10 00	– Saturated	kg	5 %	
	– Unsaturated			
2901 21 00	– – Ethylene	kg	5 %	
2901 22 00	– – Propene (propylene)	kg	5 %	
2901 23 00	– – Butene (butylene) and isomers thereof	kg	5 %	
2901 24 00	– – Buta-1,3-diene and isoprene	kg	5 %	
2901 29 00	– – Other	kg	5 %	TSC
2902	Cyclic hydrocarbons			
	– Cyclanes, cyclenes and cycloterpenes			
2902 11 00	– – Cyclohexane	kg	5 %	
2902 19 00	– – Other	kg	5 %	
2902 20 00	– Benzene	kg	5 %	
2902 30 00	– Toluene	kg	5 %	
	– Xylenes			
2902 41 00	– – o-Xylene	kg	5 %	
2902 42 00	– – m-Xylene	kg	5 %	
2902 43 00	– – p-Xylene	kg	5 %	
2902 44 00	– – Mixed xylene isomers	kg	5 %	
2902 50 00	– Styrene	kg	5 %	
2902 60 00	– Ethylbenzene	kg	5 %	
2902 70 00	– Cumene	kg	5 %	
2902 90 00	– Other	kg	5 %	
2903	Halogenated derivatives of hydrocarbons			
	– Saturated chlorinated derivatives of acyclic hydrocarbons			
2903 11 00	– – Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	kg	5 %	
2903 12 00	– – Dichloromethane (methylene chloride)	kg	5 %	
2903 13 00	– – Chloroform (trichloromethane)	kg	5 %	
2903 14 00	– – Carbon tetrachloride	kg	5 %	
2903 15 00	– – Ethylene dichloride (ISO) (1,2-dichloroethane)	kg	5 %	
2903 19 00	– – Other	kg	5 %	
	– Unsaturated chlorinated derivatives of acyclic hydrocarbons			
2903 21 00	– – Vinyl chloride (chloroethylene)	kg	5 %	
2903 22 00	– – Trichloroethylene	kg	5 %	
2903 23 00	– – Tetrachloroethylene (perchloroethylene)	kg	5 %	
2903 29 00	– – Other	kg	5 %	
	– Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons			
2903 31 00	– – Ethylene dibromide (ISO) (1,2-dibromoethane)	kg	5 %	
	– – Other			
2903 39 10	– – – Bromomethane (methyl bromide)	kg	5 %	
2903 39 90	– – – Other	kg	5 %	
	– Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens			
2903 71 00	– – Chlorodifluoromethane	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2903 72 00	-- Dichlorotrifluoroethanes	kg	5 %	
2903 73 00	--- Dichlorofluoroethanes	kg	5 %	
2903 74 00	--- Chlorodifluoroethanes	kg	5 %	
2903 75 00	--- Dichloropentafluoropropanes	kg	5 %	
2903 76 00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	kg	5 %	
2903 77 00	--- Other, perhalogenated only with fluorine and chlorine	kg	5 %	
2903 78 00	--- Other perhalogenated derivatives	kg	5 %	
2903 79 00	--- Other	kg	5 %	
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons			
2903 81 00	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg	5 %	
2903 82 00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	kg	5 %	
2903 83 00	-- Mirex (ISO)	kg	5 %	
2903 89 00	-- Other	kg	5 %	
	- Halogenated derivatives of aromatic hydrocarbons			
2903 91 00	--- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	kg	5 %	
2903 92 00	--- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	kg	5 %	
2903 93 00	--- Pentachlorobenzene (ISO)	kg	5 %	
2903 94 00	--- Hexabromobiphenyls	kg	5 %	
2903 99 00	--- Other	kg	5 %	
2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated			
2904 10 00	- Derivatives containing only sulpho groups, their salts and ethyl esters	kg	5 %	
2904 20 00	- Derivatives containing only nitro or only nitroso groups	kg	5 %	
	- Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride			
2904 31 00	--- Perfluorooctane sulphonic acid	kg	5 %	
2904 32 00	--- Ammonium perfluorooctane sulphonate	kg	5 %	
2904 33 00	--- Lithium perfluorooctane sulphonate	kg	5 %	
2904 34 00	--- Potassium perfluorooctane sulphonate	kg	5 %	
2904 35 00	--- Other salts of perfluorooctane sulphonic acid	kg	5 %	
2904 36 00	--- Perfluorooctane sulphonyl fluoride	kg	5 %	
	- Other			
2904 91 00	--- Trichloronitromethane (chloropicrin)	kg	5 %	
2904 99 00	--- Other	kg	5 %	
	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives			
	- Saturated monohydric alcohols			
2905 11 00	--- Methanol (methyl alcohol)	kg	5 %	
2905 12 00	--- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	kg	5 %	
2905 13 00	--- Butan-1-ol (n-butyl alcohol)	kg	5 %	
2905 14 00	--- Other butanols	kg	5 %	
2905 16 00	--- Octanol (octyl alcohol) and isomers thereof	kg	5 %	
2905 17 00	--- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg	5 %	
2905 19 00	--- Other	kg	5 %	
	- Unsaturated monohydric alcohols			
2905 22 00	--- Acyclic terpene alcohols	kg	5 %	
2905 29 00	--- Other	kg	5 %	
	- Diols			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2905 31 00	-- Ethylene glycol (ethanediol)	kg	5 %	
2905 32 00	-- Propylene glycol (propane-1,2-diol)	kg	5 %	
2905 39 00	--- Other	kg	5 %	
	-- Other polyhydric alcohols			
2905 41 00	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	kg	5 %	
2905 42 00	-- Pentaerythritol	kg	5 %	
2905 43 00	-- Mannitol	kg	5 %	
2905 44 00	-- D-glucitol (sorbitol)	kg	5 %	
2905 45 00	-- Glycerol	kg	5 %	
2905 49 00	-- Other	kg	5 %	
	-- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols			
2905 51 00	-- Ethchlorvynol (INN)	kg	5 %	
2905 59 00	--- Other	kg	5 %	
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives			
	-- Cyclanic, cyclenic or cycloterpenic			
2906 11 00	-- Menthol	kg	5 %	
2906 12 00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	kg	5 %	
2906 13 00	-- Sterols and inositols	kg	5 %	
2906 19 00	-- Other	kg	5 %	
	-- Aromatic			
2906 21 00	-- Benzyl alcohol	kg	5 %	
2906 29 00	--- Other	kg	5 %	
	III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2907	Phenols; phenol-alcohols			
	-- Monophenols			
2907 11 00	-- Phenol (hydroxybenzene) and its salts	kg	5 %	
2907 12 00	-- Cresols and their salts	kg	5 %	
2907 13 00	-- Octylphenol, nonylphenol and their isomers; salts thereof	kg	5 %	
2907 15 00	-- Naphthols and their salts	kg	5 %	
2907 19 00	-- Other	kg	5 %	
	-- Polyphenols; phenol-alcohols			
2907 21 00	-- Resorcinol and its salts	kg	5 %	
2907 22 00	-- Hydroquinone (quinol) and its salts	kg	5 %	
2907 23 00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	kg	5 %	
2907 29 00	--- Other	kg	5 %	
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols			
	-- Derivatives containing only halogen substituents and their salts			
2908 11 00	-- Pentachlorophenol (ISO)	kg	5 %	
2908 19 00	--- Other	kg	5 %	
	-- Other			
2908 91 00	-- Dinoseb (ISO) and its salts	kg	5 %	
2908 92 00	-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	kg	5 %	
2908 99 00	--- Other	kg	5 %	
	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			
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not			



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives			
	– Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives			
2909 11 00	-- Diethyl ether	kg	5 %	
2909 19 00	-- Other	kg	5 %	
2909 20 00	– Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5 %	
2909 30 00	– Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5 %	
	– Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives			
2909 41 00	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	kg	5 %	
2909 43 00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	kg	5 %	
2909 44 00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	kg	5 %	
2909 49 00	-- Other	kg	5 %	
2909 50 00	– Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5 %	
2909 60 00	– Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5 %	
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives			
2910 10 00	– Oxirane (ethylene oxide)	kg	5 %	
2910 20 00	– Methyloxirane (propylene oxide)	kg	5 %	
2910 30 00	– 1-Chloro-2,3-epoxypropane (epichlorohydrin)	kg	5 %	
2910 40 00	– Dieldrin (ISO, INN)	kg	5 %	
2910 50 00	– Endrin (ISO)	kg	5 %	
2910 90 00	– Other	kg	5 %	
2911 00 00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5 %	
	V. ALDEHYDE-FUNCTION COMPOUNDS			
2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde			
	– Acyclic aldehydes without other oxygen function			
2912 11 00	-- Methanal (formaldehyde)	kg	5 %	
2912 12 00	-- Ethanal (acetaldehyde)	kg	5 %	
2912 19 00	-- Other	kg	5 %	
	– Cyclic aldehydes without other oxygen function			
2912 21 00	-- Benzaldehyde	kg	5 %	
2912 29 00	-- Other	kg	5 %	
	– Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function			
2912 41 00	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	kg	5 %	
2912 42 00	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	kg	5 %	
2912 49 00	-- Other	kg	5 %	
2912 50 00	– Cyclic polymers of aldehydes	kg	5 %	
2912 60 00	– Paraformaldehyde	kg	5 %	
2913 00 00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912	kg	5 %	
	VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS			
2914	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives			
	– Acyclic ketones without other oxygen function			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2914 11 00	-- Acetone	kg	5 %	
2914 12 00	-- Butanone (methyl ethyl ketone)	kg	5 %	
2914 13 00	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	kg	5 %	
2914 19 00	-- Other	kg	5 %	
	– Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function			
2914 22 00	-- Cyclohexanone and methylcyclohexanones	kg	5 %	
2914 23 00	-- Ionones and methylionones	kg	5 %	
2914 29 00	-- Other	kg	5 %	
	– Aromatic ketones without other oxygen function			
2914 31 00	-- Phenylacetone (phenylpropan-2-one)	kg	5 %	
2914 39 00	-- Other	kg	5 %	
2914 40 00	– Ketone-alcohols and ketone-aldehydes	kg	5 %	
2914 50 00	– Ketone-phenols and ketones with other oxygen function	kg	5 %	
	– Quinones			
2914 61 00	-- Anthraquinone	kg	5 %	
2914 62 00	-- Coenzyme Q10 (ubidecarenone (INN))	kg	5 %	
2914 69 00	-- Other	kg	5 %	
	– Halogenated, sulphonated, nitrated or nitrosated derivatives			
2914 71 00	-- Chlordecone (ISO)	kg	5 %	
2914 79 00	-- Other	kg	5 %	
	VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives			
	– Formic acid, its salts and esters			
2915 11 00	-- Formic acid	kg	5 %	
2915 12 00	-- Salts of formic acid	kg	5 %	
2915 13 00	-- Esters of formic acid	kg	5 %	
	– Acetic acid and its salts; acetic anhydride			
2915 21 00	-- Acetic acid	kg	5 %	
2915 24 00	-- Acetic anhydride	kg	5 %	
2915 29 00	-- Other	kg	5 %	TSC
	– Esters of acetic acid			
2915 31 00	-- Ethyl acetate	kg	5 %	
2915 32 00	-- Vinyl acetate	kg	5 %	
2915 33 00	-- n-Butyl acetate	kg	5 %	
2915 36 00	-- Dinoseb (ISO) acetate	kg	5 %	
2915 39 00	-- Other	kg	5 %	
2915 40 00	– Mono-, di- or trichloroacetic acids, their salts and esters	kg	5 %	
2915 50 00	– Propionic acid, its salts and esters	kg	5 %	
2915 60 00	– Butanoic acids, pentanoic acids, their salts and esters	kg	5 %	
2915 70 00	– Palmitic acid, stearic acid, their salts and esters	kg	5 %	
2915 90 00	– Other	kg	5 %	
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives			
	– Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
2916 11 00	-- Acrylic acid and its salts	kg	5 %	
2916 12 00	-- Esters of acrylic acid	kg	5 %	
2916 13 00	-- Methacrylic acid and its salts	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2916 14 00	-- Esters of methacrylic acid	kg	5 %	
2916 15 00	--- Oleic, linoleic or linolenic acids, their salts and esters	kg	5 %	
2916 16 00	--- Binapacryl (ISO)	kg	5 %	
2916 19 00	--- Other	kg	5 %	
2916 20 00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	5 %	
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
2916 31 00	-- Benzoic acid, its salts and esters	kg	5 %	
2916 32 00	-- Benzoyl peroxide and benzoyl chloride	kg	5 %	
2916 34 00	-- Phenylacetic acid and its salts	kg	5 %	
2916 39 00	-- Other	kg	5 %	
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives			
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
2917 11 00	-- Oxalic acid, its salts and esters	kg	5 %	
2917 12 00	-- Adipic acid, its salts and esters	kg	5 %	
2917 13 00	-- Azelaic acid, sebacic acid, their salts and esters	kg	5 %	
2917 14 00	-- Maleic anhydride	kg	5 %	
2917 19 00	-- Other	kg	5 %	
2917 20 00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	5 %	
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
2917 32 00	-- Dioctyl orthophthalates	kg	5 %	
2917 33 00	-- Dinonyl or didecyl orthophthalates	kg	5 %	
2917 34 00	-- Other esters of orthophthalic acid	kg	5 %	
2917 35 00	-- Phthalic anhydride	kg	5 %	
2917 36 00	-- Terephthalic acid and its salts	kg	5 %	
2917 37 00	-- Dimethyl terephthalate	kg	5 %	
2917 39 00	-- Other	kg	5 %	
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives			
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
2918 11 00	-- Lactic acid, its salts and esters	kg	5 %	
2918 12 00	-- Tartaric acid	kg	5 %	
2918 13 00	--- Salts and esters of tartaric acid	kg	5 %	
2918 14 00	--- Citric acid	kg	5 %	TSC
2918 15 00	--- Salts and esters of citric acid	kg	5 %	
2918 16 00	-- Gluconic acid, its salts and esters	kg	5 %	
2918 17 00	-- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	kg	5 %	
2918 18 00	-- Chlorobenzilate (ISO)	kg	5 %	
2918 19 00	-- Other	kg	5 %	
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives			
2918 21 00	--- Salicylic acid and its salts	kg	5 %	
2918 22 00	--- o-Acetylsalicylic acid, its salts and esters	kg	5 %	
2918 23 00	-- Other esters of salicylic acid and their salts	kg	5 %	
2918 29 00	--- Other	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2918 30 00	– Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	5 %	
	– Other			
2918 91 00	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	kg	5 %	
2918 99 00	-- Other	kg	5 %	
	VIII. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2919	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives			
2919 10 00	– Tris(2,3-dibromopropyl) phosphate	kg	5 %	
2919 90 00	– Other	kg	5 %	
2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives			
	– Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives			
2920 11 00	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	kg	5 %	
2920 19 00	-- Other	kg	5 %	
	– Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives			
2920 21 00	-- Dimethyl phosphite	kg	5 %	
2920 22 00	-- Diethyl phosphite	kg	5 %	
2920 23 00	-- Trimethyl phosphite	kg	5 %	
2920 24 00	-- Triethyl phosphite	kg	5 %	
2920 29 00	-- Other	kg	5 %	
2920 30 00	– Endosulfan (ISO)	kg	5 %	
2920 90 00	– Other	kg	5 %	
	IX. NITROGEN-FUNCTION COMPOUNDS			
2921	Amine-function compounds			
	– Acyclic monoamines and their derivatives; salts thereof			
2921 11 00	-- Methylamine, di- or trimethylamine and their salts	kg met.am.	5 %	
2921 12 00	-- 2-(N,N-Dimethylamino)ethylchloride hydrochloride	kg	5 %	
2921 13 00	-- 2-(N,N-Diethylamino)ethylchloride hydrochloride	kg	5 %	
2921 14 00	-- 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	kg	5 %	
2921 19 00	-- Other	kg	5 %	
	– Acyclic polyamines and their derivatives; salts thereof			
2921 21 00	-- Ethylenediamine and its salts	kg	5 %	
2921 22 00	-- Hexamethylenediamine and its salts	kg	5 %	
2921 29 00	-- Other	kg	5 %	
2921 30 00	– Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	kg	5 %	
	– Aromatic monoamines and their derivatives; salts thereof			
2921 41 00	-- Aniline and its salts	kg	5 %	
2921 42 00	-- Aniline derivatives and their salts	kg	5 %	
2921 43 00	-- Tolidines and their derivatives; salts thereof	kg	5 %	
2921 44 00	-- Diphenylamine and its derivatives; salts thereof	kg	5 %	
2921 45 00	-- 1-Naphthylamine ( $\alpha$ -naphthylamine), 2-naphthylamine ( $\beta$ -naphthylamine) and their derivatives; salts thereof	kg	5 %	
2921 46 00	-- Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencamfamin (INN), lefetamine (INN), levametamine (INN), mafenorex (INN) and phentermine (INN); salts thereof	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2921 49 00	-- Other	kg	5 %	
	-- Aromatic polyamines and their derivatives; salts thereof			
2921 51 00	-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	kg	5 %	
2921 59 00	-- Other	kg	5 %	
2922	Oxygen-function amino-compounds			
	-- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof			
2922 11 00	-- Monoethanolamine and its salts	kg	5 %	
2922 12 00	-- Diethanolamine and its salts	kg	5 %	
2922 14 00	-- Dextropropoxyphene (INN) and its salts	kg	5 %	
2922 15 00	-- Triethanolamine	kg	5 %	
2922 16 00	-- Diethanolammonium perfluorooctane sulphonate	kg	5 %	
2922 17 00	-- Methyldiethanolamine and ethyldiethanolamine	kg	5 %	
2922 18 00	-- 2-(N,N-Diisopropylamino)ethanol	kg	5 %	
2922 19 00	-- Other	kg	5 %	
	-- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof			
2922 21 00	-- Aminohydroxynaphthalenesulphonic acids and their salts	kg	5 %	
2922 29 00	-- Other	kg	5 %	
	-- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof			
2922 31 00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	kg	5 %	
2922 39 00	-- Other	kg	5 %	
	-- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof			
2922 41 00	-- Lysine and its esters; salts thereof	kg	5 %	
2922 42 00	-- Glutamic acid and its salts	kg	5 %	
2922 43 00	-- Anthranilic acid and its salts	kg	5 %	
2922 44 00	-- Tilidine (INN) and its salts	kg	5 %	
2922 49 00	-- Other	kg	5 %	
2922 50 00	-- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	kg	5 %	
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined			
2923 10 00	-- Choline and its salts	kg	5 %	
2923 20 00	-- Lecithins and other phosphoaminolipids	kg	5 %	
2923 30 00	-- Tetraethylammonium perfluorooctane sulphonate	kg	5 %	
2923 40 00	-- Didecyldimethylammonium perfluorooctane sulphonate	kg	5 %	
2923 90 00	-- Other	kg	5 %	
2924	Carboxamide-function compounds; amide-function compounds of carbonic acid			
	-- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof			
2924 11 00	-- Meprobamate (INN)	kg	5 %	
2924 12 00	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	kg	5 %	
2924 19 00	-- Other	kg	5 %	
	-- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof			
2924 21 00	-- Ureines and their derivatives; salts thereof	kg	5 %	
2924 23 00	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	kg	5 %	
2924 24 00	-- Ethinamate (INN)	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2924 25 00	-- Alachlor (ISO)	kg	5 %	
2924 29 00	-- Other	kg	5 %	
2925	Carboximide-function compounds (including saccharin and its salts) and imine-function compounds			
	– Imides and their derivatives; salts thereof			
2925 11 00	-- Saccharin and its salts	kg	5 %	
2925 12 00	-- Glutethimide (INN)	kg	5 %	
2925 19 00	-- Other	kg	5 %	
	– Imines and their derivatives; salts thereof			
2925 21 00	-- Chlordimeform (ISO)	kg	5 %	
2925 29 00	-- Other	kg	5 %	
2926	Nitrile-function compounds			
2926 10 00	– Acrylonitrile	kg	5 %	
2926 20 00	– 1-Cyanoguanidine (dicyandiamide)	kg	5 %	
2926 30 00	– Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	kg	5 %	
2926 40 00	– alpha-Phenylacetoacetonitrile	kg	5 %	
2926 90 00	– Other	kg	5 %	
2927 00 00	Diazo-, azo- or azoxy-compounds	kg	5 %	
2928 00 00	Organic derivatives of hydrazine or of hydroxylamine	kg	5 %	
2929	Compounds with other nitrogen function			
2929 10 00	– Isocyanates	kg	5 %	
2929 90 00	– Other	kg	5 %	
	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES			
2930	Organo-sulphur compounds			
2930 20 00	– Thiocarbamates and dithiocarbamates	kg	5 %	
2930 30 00	– Thiuram mono-, di- or tetrasulphides	kg	5 %	
2930 40 00	– Methionine	kg	5 %	
2930 60 00	– 2-(N,N-Diethylamino)ethanethiol	kg	5 %	
2930 70 00	– Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	kg	5 %	
2930 80 00	– Aldicarb (ISO), Captafol (ISO) and methamidophos (ISO)	kg	5 %	
2930 90 00	– Other	kg	5 %	
2931	Other organo-inorganic compounds			
2931 10 00	– Tetramethyl lead and tetraethyl lead	kg	5 %	
2931 20 00	– Tributyltin compounds	kg	5 %	
	– Other organo-phosphorous derivatives			
2931 31 00	-- Dimethyl methylphosphonate	kg	5 %	
2931 32 00	-- Dimethyl propylphosphonate	kg	5 %	
2931 33 00	-- Diethyl ethylphosphonate	kg	5 %	
2931 34 00	-- Sodium 3-(trihydroxysilyl)propyl methylphosphonate	kg	5 %	
2931 35 00	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	kg	5 %	
2931 36 00	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	kg	5 %	
2931 37 00	-- Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	kg	5 %	
2931 38 00	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	kg	5 %	
2931 39 00	-- Other	kg	5 %	
2931 90 00	– Other	kg	5 %	
2932	Heterocyclic compounds with oxygen hetero-atom(s) only			
	– Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure			
2932 11 00	-- Tetrahydrofuran	kg	5 %	
2932 12 00	-- 2-Furaldehyde (furfuraldehyde)	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2932 13 00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg	5 %	
2932 14 00	-- Sucralose	kg	5 %	
2932 19 00	-- Other	kg	5 %	
2932 20 00	-- Lactones	kg	5 %	
	-- Other			
2932 91 00	-- Isosafrole	kg	5 %	
2932 92 00	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	kg	5 %	
2932 93 00	-- Piperonal	kg	5 %	
2932 94 00	-- Safrole	kg	5 %	
2932 95 00	-- Tetrahydrocannabinols (all isomers)	kg	5 %	
2932 99 00	-- Other	kg	5 %	
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only			
	-- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure			
2933 11 00	-- Phenazone (antipyrin) and its derivatives	kg	5 %	
2933 19 00	-- Other	kg	5 %	
	-- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure			
2933 21 00	-- Hydantoin and its derivatives	kg	5 %	
2933 29 00	-- Other	kg	5 %	
	-- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure			
2933 31 00	-- Pyridine and its salts	kg	5 %	
2933 32 00	-- Piperidine and its salts	kg	5 %	
2933 33 00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A	kg	5 %	
2933 39 00	-- Other	kg	5 %	
	-- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused			
2933 41 00	-- Levorphanol (INN) and its salts	kg	5 %	
2933 49 00	-- Other	kg	5 %	
	-- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure			
2933 52 00	-- Malonylurea (barbituric acid) and its salts	kg	5 %	
2933 53 00	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	kg	5 %	
2933 54 00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	kg	5 %	
2933 55 00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg	5 %	
2933 59 00	-- Other	kg	5 %	
	-- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure			
2933 61 00	-- Melamine	kg	5 %	
2933 69 00	-- Other	kg	5 %	
	-- Lactams			
2933 71 00	-- 6-Hexanelactam (epsilon-caprolactam)	kg	5 %	
2933 72 00	-- Clobazam (INN) and methypylon (INN)	kg	5 %	
2933 79 00	-- Other lactams	kg	5 %	
	-- Other			
2933 91 00	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN),	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN)			
2933 92 00	-- Azinphos-methyl (ISO)	kg	5 %	
2933 99 00	-- Other	kg	5 %	
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds			
2934 10 00	-- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg	5 %	
2934 20 00	-- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	kg	5 %	
2934 30 00	-- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	kg	5 %	
	-- Other			
2934 91 00	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	kg	5 %	
2934 99 00	-- Other	kg	5 %	
2935	Sulphonamides			
2935 10 00	-- N-Methylperfluorooctane sulphonamide	kg	5 %	
2935 20 00	-- N-Ethylperfluorooctane sulphonamide	kg	5 %	
2935 30 00	-- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	kg	5 %	
2935 40 00	-- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	kg	5 %	
2935 50 00	-- Other perfluorooctane sulphonamides	kg	5 %	
2935 90 00	-- Other	kg	5 %	
	XI. PROVITAMINS, VITAMINS AND HORMONES			
2936	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent			
	-- Vitamins and their derivatives, unmixed			
2936 21 00	-- Vitamins A and their derivatives	kg	5 %	
2936 22 00	-- Vitamin B1 and its derivatives	kg	5 %	
2936 23 00	-- Vitamin B2 and its derivatives	kg	5 %	
2936 24 00	-- D- or DL-Pantothenic acid (vitamin B3 or vitamin B5) and its derivatives	kg	5 %	
2936 25 00	-- Vitamin B6 and its derivatives	kg	5 %	
2936 26 00	-- Vitamin B12 and its derivatives	kg	5 %	
2936 27 00	-- Vitamin C and its derivatives	kg	5 %	
2936 28 00	-- Vitamin E and its derivatives	kg	5 %	
2936 29 00	-- Other vitamins and their derivatives	kg	5 %	
2936 90 00	-- Other, including natural concentrates	kg	5 %	
2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones			
	-- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues			
2937 11 00	-- Somatotropin, its derivatives and structural analogues	g	5 %	
2937 12 00	-- Insulin and its salts	g	5 %	
2937 19 00	-- Other	g	5 %	
	-- Steroidal hormones, their derivatives and structural analogues			
2937 21 00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	g	5 %	
2937 22 00	-- Halogenated derivatives of corticosteroidal hormones	g	5 %	
2937 23 00	-- Oestrogens and progestogens	g	5 %	



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
2937 29 00	-- Other	g	5 %	
2937 50 00	-- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	g	5 %	
2937 90 00	-- Other	g	5 %	
	XII. GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES			
2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives			
2938 10 00	-- Rutoside (rutin) and its derivatives	kg	5 %	
2938 90 00	-- Other	kg	5 %	
2939	Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives			
	-- Alkaloids of opium and their derivatives; salts thereof			
2939 11 00	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (	kg	5 %	
2939 19 00	-- Other	kg	5 %	
2939 20 00	-- Alkaloids of cinchona and their derivatives; salts thereof	kg	5 %	
2939 30 00	-- Caffeine and its salts	kg	5 %	
	-- Ephedrine and its salts			
2939 41 00	-- Ephedrine and its salts	kg	5 %	
2939 42 00	-- Pseudoephedrine (INN) and its salts	kg	5 %	
2939 43 00	-- Cathine (INN) and its salts	kg	5 %	
2939 44 00	-- Norephedrine and its salts	kg	5 %	
2939 49 00	-- Other	kg	5 %	
	-- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof			
2939 51 00	-- Fenetylline (INN) and its salts	kg	5 %	
2939 59 00	-- Other	kg	5 %	
	-- Alkaloids of rye ergot and their derivatives; salts thereof			
2939 61 00	-- Ergometrine (INN) and its salts	kg	5 %	
2939 62 00	-- Ergotamine (INN) and its salts	kg	5 %	
2939 63 00	-- Lysergic acid and its salts	kg	5 %	
2939 69 00	-- Other	kg	5 %	
	-- Other, of vegetable origin			
2939 71 00	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	kg	5 %	
2939 79 00	-- Other	kg	5 %	
2939 80 00	-- Other	kg	5 %	
	XIII. OTHER ORGANIC COMPOUNDS			
2940 00 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 2937, 2938 or 2939	kg	5 %	
2941	Antibiotics			
2941 10 00	-- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	kg	5 %	
2941 20 00	-- Streptomycins and their derivatives; salts thereof	kg	5 %	
2941 30 00	-- Tetracyclines and their derivatives; salts thereof	kg	5 %	
2941 40 00	-- Chloramphenicol and its derivatives; salts thereof	kg	5 %	
2941 50 00	-- Erythromycin and its derivatives; salts thereof	kg	5 %	
2941 90 00	-- Other	kg	5 %	
2942 00 00	Other organic compounds	kg	5 %	

## Chapter 30

### Pharmaceutical products

#### Notes.

1. This Chapter does not cover:
  - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV); (b)
  - (b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24);
  - (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
  - (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
  - (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
  - (f) Soap or other products of heading 34.01 containing added medicaments;
  - (g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
  - (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
2. For the purposes of heading 30.02, the expression “immunological products” applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).
3. For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:
  - (a) As unmixed products:
    - (1) Unmixed products dissolved in water;
    - (2) All goods of Chapter 28 or 29; and
    - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
  - (b) As products which have been mixed:
    - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
    - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
    - (3) Salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
  - (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
  - (b) Sterile laminaria and sterile laminaria tents;
  - (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
  - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
  - (e) Blood-grouping reagents;
  - (f) Dental cements and other dental fillings; bone reconstruction cements;
  - (g) First-aid boxes and kits;

- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

**Subheading Notes.**

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
30	CHAPTER 30 - PHARMACEUTICAL PRODUCTS			
3001	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			
3001 20 00	– Extracts of glands or other organs or of their secretions	kg	5 %	
3001 90 00	– Other	kg	5 %	
3002	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 micr			
	– Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes			
3002 11 00	-- Malaria diagnostic test kits	kg	5 %	
3002 12 00	-- Antisera and other blood fractions	kg	5 %	
3002 13 00	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	kg	5 %	
3002 14 00	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	kg	5 %	
3002 15 00	-- Immunological products, put up in measured doses or in forms or packings for retail sale	kg	5 %	
3002 19 00	-- Other	kg	5 %	
3002 20 00	– Vaccines for human medicine	kg	5 %	
3002 30 00	– Vaccines for veterinary medicine	kg	5 %	
3002 90 00	– Other	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
3003	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale			
3003 10 00	– Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	5 %	
3003 20 00	– Other, containing antibiotics	kg	5 %	
	– Other, containing hormones or other products of heading 2937			
3003 31 00	-- Containing insulin	kg	5 %	
3003 39 00	-- Other	kg	5 %	
	– Other, containing alkaloids or derivatives thereof			
3003 41 00	-- Containing ephedrine or its salts	kg	5 %	
3003 42 00	-- Containing pseudoephedrine (INN) or its salts	kg	5 %	
3003 43 00	-- Containing norephedrine or its salts	kg	5 %	
3003 49 00	-- Other	kg	5 %	
3003 60 00	– Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	kg	5 %	
3003 90 00	– Other	kg	5 %	
3004	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings			
3004 10 00	– Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	5 %	
3004 20 00	– Other, containing antibiotics	kg	5 %	
	– Other, containing hormones or other products of heading 2937			
3004 31 00	-- Containing insulin	kg	5 %	
3004 32 00	-- Containing corticosteroid hormones, their derivatives or structural analogues	kg	5 %	
3004 39 00	-- Other	kg	5 %	
	– Other, containing alkaloids or derivatives thereof			
3004 41 00	-- Containing ephedrine or its salts	kg	5 %	
3004 42 00	-- Containing pseudoephedrine (INN) or its salts	kg	5 %	
3004 43 00	-- Containing norephedrine or its salts	kg	5 %	
3004 49 00	-- Other	kg	5 %	
3004 50 00	– Other, containing vitamins or other products of heading 2936	kg	5 %	
3004 60 00	– Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	kg	5 %	
3004 90 00	– Other	kg	5 %	
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes			
3005 10 00	– Adhesive dressings and other articles having an adhesive layer	kg	5 %	
	– Other			
3005 90 10	-- White absorbent cotton Wadding	kg	5 %	
3005 90 90	-- Other	kg	5 %	
3006	Pharmaceutical goods specified in note 4 to this chapter			
3006 10 00	– Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental	kg	5 %	
3006 20 00	– Blood-grouping reagents	kg	5 %	
3006 30 00	– Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
3006 40 00	– Dental cements and other dental fillings; bone reconstruction cements	kg	5 %	
3006 50 00	– First-aid boxes and kits	kg	5 %	
3006 60 00	– Chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides	kg	5 %	
3006 70 00	– Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	kg	5 %	
	– Other			
3006 91 00	-- Appliances identifiable for ostomy use	kg	5 %	
3006 92 00	-- Waste pharmaceuticals	kg	25 %	

## Chapter 31

### Fertilisers

#### Notes.

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

- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
- (ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
- (iii) Potassium sulphate, whether or not pure;
- (iv) Magnesium potassium sulphate, whether or not pure.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
6. For the purposes of heading 31.05, the term “other fertilisers” applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
31	CHAPTER 31 - FERTILISERS			
3101 00 00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	kg	5 %	
3102	Mineral or chemical fertilisers, nitrogenous			
3102 10 00	– Urea, whether or not in aqueous solution	kg N	5 %	
	– Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate			
3102 21 00	– – Ammonium sulphate	kg N	5 %	
3102 29 00	– – Other	kg N	5 %	
3102 30 00	– Ammonium nitrate, whether or not in aqueous solution	kg N	5 %	
3102 40 00	– Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg N	5 %	
3102 50 00	– Sodium nitrate	kg N	5 %	
3102 60 00	– Double salts and mixtures of calcium nitrate and ammonium nitrate	kg N	5 %	
3102 80 00	– Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg N	5 %	
3102 90 00	– Other, including mixtures not specified in the foregoing subheadings	kg N	5 %	
3103	Mineral or chemical fertilisers, phosphatic			
	– Superphosphates			
3103 11 00	– – Containing by weight 35 % or more of diphosphorus pentoxide (P <sub>2</sub> O <sub>5</sub> )	kg P <sub>2</sub> O <sub>5</sub>	5 %	
3103 19 00	– – Other	kg P <sub>2</sub> O <sub>5</sub>	5 %	
3103 90 00	– Other	kg P <sub>2</sub> O <sub>5</sub>	5 %	
3104	Mineral or chemical fertilisers, potassic			
3104 20 00	– Potassium chloride	kg K <sub>2</sub> O	5 %	
3104 30 00	– Potassium sulphate	kg K <sub>2</sub> O	5 %	
3104 90 00	– Other	kg K <sub>2</sub> O	5 %	
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg			
3105 10 00	– Goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	kg	5 %	
3105 20 00	– Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg	5 %	
3105 30 00	– Diammonium hydrogenorthophosphate (diammonium phosphate)	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
3105 40 00	– Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	kg	5 %	
	– Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus			
3105 51 00	-- Containing nitrates and phosphates	kg	5 %	
3105 59 00	-- Other	kg	5 %	
3105 60 00	– Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg	5 %	
3105 90 00	– Other	kg	5 %	



## Chapter 32

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

**Notes.**

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
32	CHAPTER 32 - TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS			
3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives			
3201 10 00	– Quebracho extract	kg	5 %	
3201 20 00	– Wattle extract	kg	5 %	
3201 90 00	– Other	kg	5 %	
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning			
3202 10 00	– Synthetic organic tanning substances	kg	5 %	
3202 90 00	– Other	kg	5 %	
3203 00 00	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	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as lumin			
	– Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this chapter			
3204 11 00	-- Disperse dyes and preparations based thereon	kg	5 %	
3204 12 00	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	kg	5 %	
3204 13 00	-- Basic dyes and preparations based thereon	kg	5 %	
3204 14 00	-- Direct dyes and preparations based thereon	kg	5 %	
3204 15 00	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	kg	5 %	
3204 16 00	-- Reactive dyes and preparations based thereon	kg	5 %	
3204 17 00	-- Pigments and preparations based thereon	kg	5 %	
3204 19 00	-- Other, including mixtures of colouring matter of two or more of the subheadings 320411 to 320419	kg	5 %	
3204 20 00	– Synthetic organic products of a kind used as fluorescent brightening agents	kg	5 %	
3204 90 00	– Other	kg	5 %	
3205 00 00	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes	kg	5 %	
3206	Other colouring matter; preparations as specified in note 3 to this chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined			
	– Pigments and preparations based on titanium dioxide			
3206 11 00	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	kg	5 %	
3206 19 00	-- Other	kg	5 %	
3206 20 00	– Pigments and preparations based on chromium compounds	kg	5 %	
	– Other colouring matter and other preparations			
3206 41 00	-- Ultramarine and preparations based thereon	kg	5 %	
3206 42 00	-- Lithopone and other pigments and preparations based on zinc sulphide	kg	5 %	
3206 49 00	-- Other	kg	5 %	
3206 50 00	– Inorganic products of a kind used as luminophores	kg	5 %	
3207	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			
3207 10 00	– Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg	5 %	
3207 20 00	– Vitrifiable enamels and glazes, engobes (slips) and similar preparations	kg	5 %	
3207 30 00	– Liquid lustres and similar preparations	kg	5 %	
3207 40 00	– Glass frit and other glass, in the form of powder, granules or flakes	kg	5 %	
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in note 4 to this chapter			
3208 10 00	– Based on polyesters	kg	25 %	
3208 20 00	– Based on acrylic or vinyl polymers	kg	25 %	
3208 90 00	– Other	kg	25 %	
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
3209 10 00	– Based on acrylic or vinyl polymers	kg	25 %	
3209 90 00	– Other	kg	25 %	
3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather			
3210 00 10	– Water pigments of kind used for finishing leather	kg	15 %	
3210 00 90	– Other	kg	25 %	
3211 00 00	Prepared driers	kg	5 %	
3212	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 reta			
3212 10 00	– Stamping foils	kg	5 %	
	– Other			
3212 90 10	-- 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)	kg	5 %	
3212 90 90	-- Other	kg	15 %	
3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings			
3213 10 00	– Colours in sets	kg	25 %	
3213 90 00	– Other	kg	25 %	
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like			
3214 10 00	– Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg	25 %	
3214 90 00	– Other	kg	25 %	
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid			
	– Printing ink			
3215 11 00	-- Black	kg	15 %	
3215 19 00	-- Other	kg	15 %	
	– Other			
3215 90 10	-- Ink for ball point pens	kg	5 %	
3215 90 90	-- Other	kg	25 %	

## Chapter 33

## Essential oils and resinoids; perfumery, cosmetic or toilet preparations

## Notes.

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
33	CHAPTER 33 - ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS			
3301	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 deterpe – Essential oils of citrus fruit			
3301 12 00	-- Of orange	kg	5 %	
3301 13 00	-- Of lemon	kg	5 %	
3301 19 00	-- Other – Essential oils other than those of citrus fruit	kg	5 %	
3301 24 00	-- Of peppermint ( <i>Mentha piperita</i> )	kg	5 %	
3301 25 00	-- Of other mints	kg	5 %	
3301 29 00	-- Other	kg	5 %	
3301 30 00	– Resinoids	kg	5 %	
3301 90 00	– Other	kg	5 %	TSC
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufa			
3302 10 00	– Of a kind used in the food or drink industries	kg	15 %	
3302 90 00	– Other	kg	5 %	
3303 00 00	Perfumes and toilet waters	kg	25 %	TSC
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations			
3304 10 00	– Lip make-up preparations	kg	25 %	TSC
3304 20 00	– Eye make-up preparations	kg	25 %	TSC
3304 30 00	– Manicure or pedicure preparations	kg	25 %	TSC
	– Other			
3304 91 00	-- Powders, whether or not compressed	kg	25 %	TSC
3304 99 00	-- Other	kg	25 %	TSC

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
3305	Preparations for use on the hair			
3305 10 00	– Shampoos	kg	25 %	TSC
3305 20 00	– Preparations for permanent waving or straightening	kg	25 %	
3305 30 00	– Hair lacquers	kg	25 %	TSC
3305 90 00	– Other	kg	25 %	TSC
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages			
3306 10 00	– Dentifrices	kg	25 %	TSC
3306 20 00	– Yarn used to clean between the teeth (dental floss)	kg	25 %	TSC
3306 90 00	– Other	kg	25 %	TSC
3307	Pre-shave, shaving or aftershave 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 dis			
3307 10 00	– Pre-shave, shaving or aftershave preparations	kg	25 %	TSC
3307 20 00	– Personal deodorants and antiperspirants	kg	25 %	TSC
3307 30 00	– Perfumed bath salts and other bath preparations	kg	25 %	
	– Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites			
3307 41 00	– – ‘Agarbatti’ and other odoriferous preparations which operate by burning	kg	25 %	TSC
3307 49 00	– – Other	kg	25 %	TSC
3307 90 00	– Other	kg	25 %	TSC

### Chapter 34

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

**Notes.**

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
34	CHAPTER 34 - SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, ‘DENTAL WAXES’ AND DENTAL PREPARATIONS			
3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or c			
	– 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 00	-- For toilet use (including medicated products)	kg	25 %	TSC
3401 19 00	-- Other	kg	25 %	TSC
	– Soap in other forms			
3401 20 10	-- Noodles for manufacture of toilet soap	kg	25 %	
3401 20 90	-- Other	kg	25 %	
3401 30 00	– Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	kg	25 %	TSC
3402	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 3401			
	– Organic surface-active agents, whether or not put up for retail sale			
3402 11 00	-- Anionic	kg	15 %	
3402 12 00	-- Cationic	kg	15 %	
3402 13 00	-- Non-ionic	kg	15 %	
3402 19 00	-- Other	kg	25 %	
3402 20 00	– Preparations put up for retail sale	kg	25 %	TSC
3402 90 00	– Other	kg	25 %	TSC
3403	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 o			
	– Containing petroleum oils or oils obtained from bituminous minerals			
3403 11 00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg	5 %	
3403 19 00	-- Other	kg	5 %	
	– Other			
3403 91 00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg	5 %	
3403 99 00	-- Other	kg	5 %	
3404	Artificial waxes and prepared waxes			
3404 20 00	– Of poly(oxyethylene) (polyethylene glycol)	kg	5 %	
3404 90 00	– Other	kg	5 %	
3405	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			
3405 10 00	– Polishes, creams and similar preparations, for footwear or leather	kg	25 %	TSC
3405 20 00	– Polishes, creams and similar preparations, for the maintenance of wooden furniture, floors or other woodwork	kg	25 %	TSC
3405 30 00	– Polishes and similar preparations for coachwork, other than metal polishes	kg	25 %	TSC
3405 40 00	– Scouring pastes and powders and other scouring preparations	kg	25 %	
3405 90 00	– Other	kg	25 %	TSC
3406 00 00	Candles, tapers and the like	kg	25 %	
3407 00 00	Modelling pastes, including those put up for children's amusement; preparations known as 'dental wax' or as 'dental impression compounds', put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations	kg	15 %	

## Chapter 35

## Albuminoidal substances; modified starches; glues; enzymes

## Notes.

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
35	CHAPTER 35 - ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES			
3501	Casein, caseinates and other casein derivatives; casein glues			
3501 10 00	– Casein	kg	15 %	
3501 90 00	– Other	kg	15 %	
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives			
	– Egg albumin			
3502 11 00	– – Dried	kg	15 %	
3502 19 00	– – Other	kg	15 %	
3502 20 00	– Milk albumin, including concentrates of two or more whey proteins	kg	15 %	
3502 90 00	– Other	kg	15 %	
3503 00 00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501	kg	15 %	
3504 00 00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	kg	15 %	
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches			
3505 10 00	– Dextrins and other modified starches	kg	15 %	
3505 20 00	– Glues	kg	25 %	
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg			
3506 10 00	– 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 %	
	– Other			
3506 91 00	– – Adhesives based on polymers of headings 3901 to 3913 or on rubber	kg	25 %	
3506 99 00	– – Other	kg	25 %	



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Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
3507	Enzymes; prepared enzymes not elsewhere specified or included			
3507 10 00	– Rennet and concentrates thereof	kg	5 %	
3507 90 00	– Other	kg	5 %	

## Chapter 36

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

**Notes.**

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. The expression “articles of combustible materials” in heading 36.06 applies only to:
  - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
  - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup>; and
  - (c) Resin torches, firelighters and the like.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
36	CHAPTER 36 - EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS			
3601 00 00	Propellant powders	kg	15 %	
3602 00 00	Prepared explosives, other than propellant powders	kg	15 %	
3603 00 00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	kg	15 %	
3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles			
3604 10 00	– Fireworks	kg	25 %	
3604 90 00	– Other	kg	25 %	
3605 00 00	Matches, other than pyrotechnic articles of heading 3604	kg	25 %	
3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in note 2 to this chapter			
3606 10 00	– Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	kg	25 %	
3606 90 00	– Other	kg	25 %	

## Chapter 37

## Photographic or cinematographic goods

## Notes.

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
37	CHAPTER 37 - PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS			
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs			
3701 10 00	– For X-ray	m2	5 %	
3701 20 00	– Instant print film	pce	15 %	
3701 30 00	– Other plates and film, with any side exceeding 255 mm	m2	15 %	
	– Other			
3701 91 00	– – For colour photography (polychrome)	kg	15 %	
3701 99 00	– – Other	kg	15 %	
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed			
3702 10 00	– For X-ray	m2	5 %	
	– Other film, without perforations, of a width not exceeding 105 mm			
3702 31 00	– – For colour photography (polychrome)	m	15 %	
3702 32 00	– – Other, with silver halide emulsion	kg	15 %	
3702 39 00	– – Other	kg	15 %	
	– Other film, without perforations, of a width exceeding 105 mm			
3702 41 00	– – Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	m2	15 %	
3702 42 00	– – Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	m2	15 %	
3702 43 00	– – Of a width exceeding 610 mm and of a length not exceeding 200 m	m2	15 %	
3702 44 00	– – Of a width exceeding 105 mm but not exceeding 610 mm	m2	15 %	
	– Other film, for colour photography (polychrome)			
3702 52 00	– – Of a width not exceeding 16 mm	kg	15 %	
3702 53 00	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	pce	15 %	
3702 54 00	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	pce	15 %	
3702 55 00	– – Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	m	15 %	
3702 56 00	– – Of a width exceeding 35 mm	kg	15 %	
	– Other			
3702 96 00	– – Of a width not exceeding 35 mm and of a length not exceeding 30 m	pce	15 %	
3702 97 00	– – Of a width not exceeding 35 mm and of a length exceeding 30 m	m	15 %	
3702 98 00	– – Of a width exceeding 35 mm	kg	15 %	
3703	Photographic paper, paperboard and textiles, sensitised, unexposed			
3703 10 00	– In rolls of a width exceeding 610 mm	kg	15 %	
3703 20 00	– Other, for colour photography (polychrome)	kg	15 %	
3703 90 00	– Other	kg	15 %	
3704 00 00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	kg	15 %	

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3705 00 00	Photographic plates and film, exposed and developed, other than cinematographic film	kg	15 %	
3706	Cinematographic film, exposed and developed, whether or not incorporating soundtrack or consisting only of soundtrack			
3706 10 00	– Of a width of 35 mm or more	m	15 %	
3706 90 00	– Other	m	15 %	
3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use			
3707 10 00	– Sensitising emulsions	kg	15 %	
3707 90 00	– Other	kg	15 %	

**Chapter 38****Miscellaneous chemical products****Notes.**

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

- (b) Industrial waste;
  - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
  - (d) (d) Clinical waste, as defined in Note 6 (a) below.
5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
  6. For the purposes of heading 38.25, the expression "other wastes" applies to :
    - (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
    - (b) Waste organic solvents;
    - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
    - (d) Other wastes from chemical or allied industries.

The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).
  7. For the purposes of heading 38.26, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

#### Subheading Notes.

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

Subheading 3808.59 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).
2. Subheadings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphosmethyl (ISO) or propoxur (ISO).
3. Subheadings 3824.81 to 3824.88 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs), tris(2,3-dibromopropyl) phosphate, aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p -chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO), mirex (ISO), 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN), pentachlorobenzene (ISO), hexachlorobenzene (ISO), perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, perfluorooctane sulphonyl fluoride or tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers.
4. For the purposes of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
38	CHAPTER 38 - MISCELLANEOUS CHEMICAL PRODUCTS			
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures			
3801 10 00	– Artificial graphite	kg	5 %	
3801 20 00	– Colloidal or semi-colloidal graphite	kg	5 %	
3801 30 00	– Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg	5 %	
3801 90 00	– Other	kg	5 %	
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black			
3802 10 00	– Activated carbon	kg	5 %	
3802 90 00	– Other	kg	5 %	
3803 00 00	Tall oil, whether or not refined	kg	5 %	
3804 00 00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 3803	kg	5 %	
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent			
3805 10 00	– Gum, wood or sulphate turpentine oils	kg	5 %	
3805 90 00	– Other	kg	5 %	
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums			
3806 10 00	– Rosin and resin acids	kg	5 %	
3806 20 00	– Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg	5 %	
3806 30 00	– Ester gums	kg	5 %	
3806 90 00	– Other	kg	5 %	
3807 00 00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	kg	5 %	
3808	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, wi			
	– Goods specified in subheading note 1 to this chapter			
3808 52 00	-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	kg	5 %	
3808 59 00	-- Other	kg	5 %	
	– Goods specified in subheading note 2 to this chapter			
3808 61 00	-- In packings of a net weight content not exceeding 300 g	kg	5 %	
3808 62 00	-- In packings of a net weight content exceeding 300 g but not exceeding 7,5 kg	kg	5 %	
3808 69 00	-- Other	kg	5 %	
	– Other			
	-- Insecticides			
	--- Naphthalene balls:			
3808 91 11	---- Containing bromomethane (methyl bromide) or Bromochloromethane	kg	15 %	
3808 91 19	---- Other	kg	15 %	
	--- Mosquito coils, chips, mats and similar products designed for use by burning or heating:			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
3808 91 21	---- Containing bromomethane (methyl bromide) or Bromochloromethane	kg	15 %	
3808 91 29	---- Other	kg	15 %	
	--- Aerosol spray:			
3808 91 31	---- Pyrethrum based	kg	25 %	
3808 91 32	---- Containing bromomethane (methyl bromide) or Bromochloromethane	kg	25 %	
3808 91 39	---- Other	kg	25 %	
	--- Other			
3808 91 91	---- Containing bromomethane (methyl bromide) or Bromochloromethane	kg	5 %	
3808 91 99	---- Other	kg	5 %	
	-- Fungicides			
3808 92 10	--- Containing bromomethane (methyl bromide) or bromochloromethane	kg	5 %	
3808 92 90	--- Other	kg	5 %	
	-- Herbicides, anti-sprouting products and plant-growth regulators			
3808 93 10	--- Containing bromomethane (methyl bromide) or bromochloromethane	kg	5 %	
3808 93 90	--- Other	kg	5 %	
3808 94 00	-- Disinfectants	kg	5 %	
3808 94 00	--- Containing bromomethane (methyl bromide) or bromochloromethane	kg	5 %	
3808 94 00	--- Other	kg	5 %	
3808 99 00	-- Other	kg	5 %	
3808 99 00	--- Containing bromomethane (methyl bromide) or bromochloromethane	kg	5 %	
3808 99 00	--- Other	kg	5 %	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included			
3809 10 00	- With a basis of amylaceous substances	kg	5 %	
	- Other			
3809 91 00	-- Of a kind used in the textile or like industries	kg	5 %	
3809 92 00	-- Of a kind used in the paper or like industries	kg	5 %	
3809 93 00	-- Of a kind used in the leather or like industries	kg	5 %	
3810	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			
3810 10 00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	kg	15 %	
3810 90 00	- Other	kg	15 %	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils			
	- Anti-knock preparations			
3811 11 00	-- Based on lead compounds	kg	15 %	
3811 19 00	-- Other	kg	15 %	
	- Additives for lubricating oils			
3811 21 00	-- Containing petroleum oils or oils obtained from bituminous minerals	kg	15 %	
3811 29 00	-- Other	kg	15 %	
3811 90 00	- Other	kg	15 %	



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics			
3812 10 00	– Prepared rubber accelerators	kg	5 %	
3812 20 00	– Compound plasticisers for rubber or plastics	kg	5 %	
	– Anti-oxidising preparations and other compound stabilisers for rubber or plastics			
3812 31 00	-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	kg	5 %	
3812 39 00	-- Other	kg	5 %	
3813 00 00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	kg	5 %	
3814 00 00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	kg	5 %	
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included			
	– Supported catalysts			
3815 11 00	-- With nickel or nickel compounds as the active substance	kg	15 %	
3815 12 00	-- With precious metal or precious-metal compounds as the active substance	kg	15 %	
3815 19 00	-- Other	kg	15 %	
3815 90 00	– Other	kg	15 %	
3816 00 00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801	kg	5 %	
3817 00 00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902	kg	5 %	
3818 00 00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	kg	15 %	
3819 00 00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	kg	15 %	TSC
3820 00 00	Anti-freezing preparations and prepared de-icing fluids	kg	15 %	TSC
3821 00 00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	kg	5 %	
3822 00 00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	kg	5 %	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols			
	– Industrial monocarboxylic fatty acids; acid oils from refining			
3823 11 00	-- Stearic acid	kg	5 %	
3823 12 00	-- Oleic acid	kg	5 %	
3823 13 00	-- Tall oil fatty acids	kg	5 %	
3823 19 00	-- Other	kg	5 %	
3823 70 00	– Industrial fatty alcohols	kg	5 %	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included			
3824 10 00	– Prepared binders for foundry moulds or cores	kg	5 %	
3824 30 00	– Non-agglomerated metal carbides mixed together or with metallic binders	kg	5 %	
3824 40 00	– Prepared additives for cements, mortars or concretes	kg	5 %	
3824 50 00	– Non-refractory mortars and concretes	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
3824 60 00	– Sorbitol other than that of subheading 290544	kg	5 %	
	– Mixtures containing halogenated derivatives of methane, ethane or propane			
3824 71 00	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	kg	5 %	
3824 72 00	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	kg	5 %	
3824 73 00	-- Containing hydrobromofluorocarbons (HBFCs)	kg	5 %	
3824 74 00	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	kg	5 %	
3824 75 00	-- Containing carbon tetrachloride	kg	5 %	
3824 76 00	-- Containing 1,1,1-trichloroethane (methyl chloroform)	kg	5 %	
3824 77 00	-- Containing bromomethane (methyl bromide) or bromochloromethane	kg	5 %	
3824 78 00	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	kg	5 %	
3824 79 00	-- Other	kg	5 %	
	– Goods specified in subheading note 3 to this chapter			
3824 81 00	-- Containing oxirane (ethylene oxide)	kg	5 %	
3824 82 00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	5 %	
3824 83 00	-- Containing tris(2,3-dibromopropyl) phosphate	kg	5 %	
3824 84 00	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	kg	5 %	
3824 85 00	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg	5 %	
3824 86 00	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	kg	5 %	
3824 87 00	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	kg	5 %	
3824 88 00	-- Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	kg	5 %	
	– Other			
3824 91 00	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	kg	5 %	
3824 99 00	-- Other	kg	5 %	
3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to this chapter			
3825 10 00	– Municipal waste	kg	25 %	
3825 20 00	– Sewage sludge	kg	25 %	
3825 30 00	– Clinical waste	kg	25 %	
	– Waste organic solvents			
3825 41 00	-- Halogenated	kg	25 %	
3825 49 00	-- Other	kg	25 %	
3825 50 00	– Wastes of metal-pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg	25 %	
	– Other wastes from chemical or allied industries			
3825 61 00	-- Mainly containing organic constituents	kg	25 %	
3825 69 00	-- Other	kg	25 %	

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Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
3825 90 00	– Other	kg	25 %	
3826 00 00	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	kg	5 %	

## Section VII

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

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

**Chapter 39****Plastics and articles thereof****Notes.**

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

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

- (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
  - (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
  - (n) Plaits, wickerwork or other articles of Chapter 46;
  - (o) Wall coverings of heading 48.14;
  - (p) Goods of Section XI (textiles and textile articles);
  - (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
  - (r) Imitation jewellery of heading 71.17;
  - (s) Articles of Section XVI (machines and mechanical or electrical appliances);
  - (t) Parts of aircraft or vehicles of Section XVII;
  - (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
  - (v) Articles of Chapter 91 (for example, clock or watch cases);
  - (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
  - (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
  - (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
  - (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).
3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 ° C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
  - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
  - (c) Other synthetic polymers with an average of at least 5 monomer units;
  - (d) Silicones (heading 39.10);
  - (e) Resols (heading 39.09) and other prepolymers.
4. The expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.
- For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, 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, switchplates and other protective plates.

#### **Subheading Notes.**

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
  - (a) Where there is a subheading named “Other” in the same series:
    - (1) The designation in a subheading of a polymer by the prefix “poly” (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.
    - (2) The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.
    - (3) Chemically modified polymers are to be classified in the subheading named “Other”, provided that the chemically modified polymers are not more specifically covered by another subheading.

(4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

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

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

(2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer. Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
VII	SECTION VII - PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF			
39	CHAPTER 39 - PLASTICS AND ARTICLES THEREOF			
	I. PRIMARY FORMS			
3901	Polymers of ethylene, in primary forms			
3901 10 00	– Polyethylene having a specific gravity of less than 0,94	kg	5 %	
3901 20 00	– Polyethylene having a specific gravity of 0,94 or more	kg	5 %	
3901 30 00	– Ethylene-vinyl acetate copolymers	kg	5 %	
3901 40 00	– Ethylene-alpha-olefins copolymers, having a specific gravity of less than 0,94	kg	5 %	
3901 90 00	– Other	kg	5 %	
3902	Polymers of propylene or of other olefins, in primary forms			
3902 10 00	– Polypropylene	kg	5 %	
3902 20 00	– Polyisobutylene	kg	5 %	
3902 30 00	– Propylene copolymers	kg	5 %	
3902 90 00	– Other	kg	5 %	
3903	Polymers of styrene, in primary forms			
	– Polystyrene			
3903 11 00	– – Expansible	kg	5 %	
3903 19 00	– – Other	kg	5 %	
3903 20 00	– Styrene-acrylonitrile (SAN) copolymers	kg	5 %	
3903 30 00	– Acrylonitrile-butadiene-styrene (ABS) copolymers	kg	5 %	
3903 90 00	– Other	kg	5 %	
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms			
3904 10 00	– Poly(vinyl chloride), not mixed with any other substances	kg	5 %	
	– Other poly(vinyl chloride)			
3904 21 00	– – Non-plasticised	kg	5 %	
3904 22 00	– – Plasticised	kg	5 %	
3904 30 00	– Vinyl chloride-vinyl acetate copolymers	kg	5 %	
3904 40 00	– Other vinyl chloride copolymers	kg	5 %	
3904 50 00	– Vinylidene chloride polymers	kg	5 %	
	– Fluoropolymers			
3904 61 00	– – Polytetrafluoroethylene	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
3904 69 00	-- Other	kg	5 %	
3904 90 00	-- Other	kg	5 %	
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms			
	-- Poly(vinyl acetate)			
3905 12 00	-- In aqueous dispersion	kg	15 %	
3905 19 00	-- Other	kg	15 %	
	-- Vinyl acetate copolymers			
3905 21 00	-- In aqueous dispersion	kg	15 %	
3905 29 00	-- Other	kg	15 %	
3905 30 00	-- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg	15 %	
	-- Other			
3905 91 00	-- Copolymers	kg	15 %	
3905 99 00	-- Other	kg	15 %	
3906	Acrylic polymers in primary forms			
3906 10 00	-- Poly(methyl methacrylate)	kg	15 %	
3906 90 00	-- Other	kg	15 %	
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms			
3907 10 00	-- Polyacetals	kg	5 %	
3907 20 00	-- Other polyethers	kg	5 %	
3907 30 00	-- Epoxide resins	kg	5 %	
3907 40 00	-- Polycarbonates	kg	5 %	
3907 50 00	-- Alkyd resins	kg	15 %	
	-- Poly(ethylene terephthalate)			
3907 61 00	-- Having a viscosity number of 78 ml/g or higher	kg	5 %	
3907 69 00	-- Other	kg	5 %	
3907 70 00	-- Poly(lactic acid)	kg	5 %	
	-- Other polyesters			
3907 91 00	-- Unsaturated	kg	15 %	
3907 99 00	-- Other	kg	15 %	
3908	Polyamides in primary forms			
3908 10 00	-- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	kg	5 %	
3908 90 00	-- Other	kg	5 %	
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms			
3909 10 00	-- Urea resins; thiourea resins	kg	15 %	
3909 20 00	-- Melamine resins	kg	15 %	
	-- Other amino-resins			
3909 31 00	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	kg	5 %	
3909 39 00	-- Other	kg	5 %	
3909 40 00	-- Phenolic resins	kg	5 %	
3909 50 00	-- Polyurethanes	kg	15 %	
3910 00 00	Silicones in primary forms	kg	15 %	
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in note 3 to this chapter, not elsewhere specified or included, in primary forms			
3911 10 00	-- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	kg	5 %	
3911 90 00	-- Other	kg	5 %	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms			
	-- Cellulose acetates			



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
3912 11 00	-- Non-plasticised	kg	5 %	
3912 12 00	-- Plasticised	kg	5 %	
3912 20 00	-- Cellulose nitrates (including collodions)	kg	5 %	
	-- Cellulose ethers			
3912 31 00	-- Carboxymethylcellulose and its salts	kg	5 %	
3912 39 00	-- Other	kg	5 %	
3912 90 00	-- Other	kg	5 %	
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms			
3913 10 00	-- Alginic acid, its salts and esters	kg	5 %	
3913 90 00	-- Other	kg	5 %	
3914 00 00	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms	kg	5 %	
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
3915	Waste, parings and scrap, of plastics			
3915 10 00	-- Of polymers of ethylene	kg	5 %	
3915 20 00	-- Of polymers of styrene	kg	5 %	
3915 30 00	-- Of polymers of vinyl chloride	kg	5 %	
3915 90 00	-- Of other plastics	kg	5 %	
3916	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics			
3916 10 00	-- Of polymers of ethylene	kg	5 %	
3916 20 00	-- Of polymers of vinyl chloride	kg	5 %	
3916 90 00	-- Of other plastics	kg	5 %	
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics			
3917 10 00	-- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	kg	5 %	
	-- Tubes, pipes and hoses, rigid			
3917 21 00	-- Of polymers of ethylene	kg	25 %	
3917 22 00	-- Of polymers of propylene	kg	25 %	
3917 23 00	-- Of polymers of vinyl chloride	kg	25 %	
3917 29 00	-- Of other plastics	kg	25 %	
	-- Other tubes, pipes and hoses			
3917 31 00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa	kg	25 %	
3917 32 00	-- Other, not reinforced or otherwise combined with other materials, without fittings	kg	25 %	
3917 33 00	-- Other, not reinforced or otherwise combined with other materials, with fittings	kg	25 %	
3917 39 00	-- Other	kg	25 %	
3917 40 00	-- Fittings	kg	25 %	
3918	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 00	-- Of polymers of vinyl chloride	m2	25 %	
3918 90 00	-- Of other plastics	m2	25 %	
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls			
3919 10 00	-- In rolls of a width not exceeding 20 cm	kg	15 %	
3919 90 00	-- Other	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials			
3920 10 00	– Of polymers of ethylene	kg	25 %	
3920 20 00	– Of polymers of propylene	kg	25 %	
3920 30 00	– Of polymers of styrene	kg	25 %	
	– Of polymers of vinyl chloride			
3920 43 00	-- Containing by weight not less than 6 % of plasticisers	kg	25 %	
3920 49 00	-- Other	kg	25 %	
	– Of acrylic polymers			
3920 51 00	-- Of poly(methyl methacrylate)	kg	25 %	
3920 59 00	-- Other	kg	25 %	
	– Of polycarbonates, alkyd resins, polyallyl esters or other polyesters			
3920 61 00	-- Of polycarbonates	kg	25 %	
3920 62 00	-- Of poly(ethylene terephthalate)	kg	25 %	
3920 63 00	-- Of unsaturated polyesters	kg	25 %	
3920 69 00	-- Of other polyesters	kg	25 %	
	– Of cellulose or its chemical derivatives			
3920 71 00	-- Of regenerated cellulose	kg	25 %	
3920 73 00	-- Of cellulose acetate	kg	25 %	
3920 79 00	-- Of other cellulose derivatives	kg	25 %	
	– Of other plastics			
3920 91 00	-- Of poly(vinyl butyral)	kg	25 %	
3920 92 00	-- Of polyamides	kg	25 %	
3920 93 00	-- Of amino-resins	kg	25 %	
3920 94 00	-- Of phenolic resins	kg	25 %	
3920 99 00	-- Of other plastics	kg	25 %	
3921	Other plates, sheets, film, foil and strip, of plastics			
	– Cellular			
3921 11 00	-- Of polymers of styrene	kg	25 %	
3921 12 00	-- Of polymers of vinyl chloride	kg	25 %	
3921 13 00	-- Of polyurethanes	kg	25 %	
3921 14 00	-- Of regenerated cellulose	kg	25 %	
3921 19 00	-- Of other plastics	kg	25 %	
3921 90 00	– Other	kg	25 %	
3922	Baths, shower-baths, sinks, washbasins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics			
3922 10 00	– Baths, shower-baths, sinks and washbasins	kg	25 %	
3922 20 00	– Lavatory seats and covers	kg	25 %	
3922 90 00	– Other	kg	25 %	
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics			
3923 10 00	– Boxes, cases, crates and similar articles	kg	25 %	
	– Sacks and bags (including cones)			
3923 21 00	-- Of polymers of ethylene	kg	25 %	
3923 29 00	-- Of other plastics	kg	25 %	
3923 30 00	– Carboys, bottles, flasks and similar articles	pce	25 %	
3923 40 00	– Spools, cops, bobbins and similar supports	kg	15 %	
3923 50 00	– Stoppers, lids, caps and other closures	kg	25 %	
3923 90 00	– Other	kg	25 %	
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics			
3924 10 00	– Tableware and kitchenware	kg	25 %	
3924 90 00	– Other	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
3925	Builders' ware of plastics, not elsewhere specified or included			
3925 10 00	– Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	kg	25 %	
3925 20 00	– Doors, windows and their frames and thresholds for doors	pce	25 %	
3925 30 00	– Shutters, blinds (including venetian blinds) and similar articles and parts thereof	kg	25 %	
3925 90 00	– Other	kg	25 %	
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914			
3926 10 00	– Office or school supplies	kg	25 %	
3926 20 00	– Articles of apparel and clothing accessories (including gloves, mittens and mitts)	kg	25 %	
3926 30 00	– Fittings for furniture, coachwork or the like	kg	25 %	
3926 40 00	– Statuettes and other ornamental articles	kg	25 %	
3926 90 00	– Other	kg	25 %	TSC

## Chapter 40

### Rubber and articles thereof

#### Notes.

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
  - (a) Goods of Section XI (textiles and textile articles);
  - (b) Footwear or parts thereof of Chapter 64;
  - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
  - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
  - (e) Articles of Chapter 90, 92, 94 or 96; or
  - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:
  - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
  - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to:
  - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 ° C and 29 ° C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by 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 electropositive 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.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
40	CHAPTER 40 - RUBBER AND ARTICLES THEREOF			
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip			
4001 10 00	– Natural rubber latex, whether or not prevulcanised	kg	5 %	
	– Natural rubber in other forms			
4001 21 00	-- Smoked sheets	kg	5 %	
4001 22 00	-- Technically specified natural rubber (TSNR)	kg	5 %	
4001 29 00	-- Other	kg	5 %	
4001 30 00	– Balata, gutta-percha, guayule, chicle and similar natural gums	kg	5 %	
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip			
	– Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR)			
4002 11 00	-- Latex	kg	5 %	
4002 19 00	-- Other	kg	5 %	
4002 20 00	– Butadiene rubber (BR)	kg	5 %	
	– Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR)			
4002 31 00	-- Isobutene-isoprene (butyl) rubber (IIR)	kg	5 %	
4002 39 00	-- Other	kg	5 %	
	– Chloroprene (chlorobutadiene) rubber (CR)			
4002 41 00	-- Latex	kg	5 %	
4002 49 00	-- Other	kg	5 %	
	– Acrylonitrile-butadiene rubber (NBR)			
4002 51 00	-- Latex	kg	5 %	
4002 59 00	-- Other	kg	5 %	
4002 60 00	– Isoprene rubber (IR)	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
4002 70 00	– Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg	5 %	
4002 80 00	– Mixtures of any product of heading 4001 with any product of this heading	kg	5 %	
	– Other			
4002 91 00	– – Latex	kg	5 %	
4002 99 00	– – Other	kg	5 %	
4003 00 00	Reclaimed rubber in primary forms or in plates, sheets or strip	kg	5 %	
4004 00 00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	kg	5 %	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip			
4005 10 00	– Compounded with carbon black or silica	kg	5 %	
4005 20 00	– Solutions; dispersions other than those of subheading 400510	kg	5 %	
	– Other			
4005 91 00	– – Plates, sheets and strip	kg	5 %	
4005 99 00	– – Other	kg	5 %	
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber			
4006 10 00	– ‘Camel-back’ strips for retreading rubber tyres	kg	5 %	
4006 90 00	– Other	kg	15 %	
4007 00 00	Vulcanised rubber thread and cord	kg	5 %	
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber			
	– Of cellular rubber			
4008 11 00	– – Plates, sheets and strip	kg	15 %	
4008 19 00	– – Other	kg	15 %	
	– Of non-cellular rubber			
4008 21 00	– – Plates, sheets and strip	m2	15 %	
4008 29 00	– – Other	kg	15 %	
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)			
	– Not reinforced or otherwise combined with other materials			
4009 11 00	– – Without fittings	kg	15 %	
4009 12 00	– – With fittings	kg	15 %	
	– Reinforced or otherwise combined only with metal			
4009 21 00	– – Without fittings	kg	15 %	
4009 22 00	– – With fittings	kg	15 %	
	– Reinforced or otherwise combined only with textile materials			
4009 31 00	– – Without fittings	kg	15 %	
4009 32 00	– – With fittings	kg	15 %	
	– Reinforced or otherwise combined with other materials			
4009 41 00	– – Without fittings	kg	15 %	
4009 42 00	– – With fittings	kg	15 %	
4010	Conveyor or transmission belts or belting, of vulcanised rubber			
	– Conveyor belts or belting			
4010 11 00	– – Reinforced only with metal	kg	15 %	
4010 12 00	– – Reinforced only with textile materials	kg	15 %	
4010 19 00	– – Other	kg	15 %	
	– Transmission belts or belting			
4010 31 00	– – Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	15 %	
4010 32 00	– – Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	15 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
4010 33 00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	15 %	
4010 34 00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	15 %	
4010 35 00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	kg	15 %	
4010 36 00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	kg	15 %	
4010 39 00	-- Other	kg	15 %	
4011	New pneumatic tyres, of rubber			
4011 10 00	-- Of a kind used on motor cars (including station wagons and racing cars)	pce	25 %	TSC
4011 20 00	-- Of a kind used on buses or lorries	pce	25 %	TSC
4011 30 00	-- Of a kind used on aircraft	pce	5 %	TSC
4011 40 00	-- Of a kind used on motorcycles	pce	15 %	TSC
4011 50 00	-- Of a kind used on bicycles	pce	15 %	TSC
4011 70 00	-- Of a kind used on agricultural or forestry vehicles and machines	pce	5 %	TSC
4011 80 00	-- Of a kind used on construction, mining or industrial handling vehicles and machines	pce	15 %	TSC
4011 90 00	-- Other	pce	15 %	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber			
	-- Retreaded tyres			
4012 11 00	-- Of a kind used on motor cars (including station wagons and racing cars)	pce	25 %	TSC
4012 12 00	-- Of a kind used on buses or lorries	pce	25 %	TSC
4012 13 00	-- Of a kind used on aircraft	pce	25 %	TSC
4012 19 00	-- Other	pce	25 %	TSC
4012 20 00	-- Used pneumatic tyres	pce	25 %	TSC
4012 90 00	-- Other	kg	25 %	
4013	Inner tubes, of rubber			
4013 10 00	-- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	pce	25 %	TSC
4013 20 00	-- Of a kind used on bicycles	pce	15 %	TSC
4013 90 00	-- Other	pce	25 %	TSC
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber			
4014 10 00	-- Sheath contraceptives	kg	5 %	
4014 90 00	-- Other	kg	5 %	
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber			
	-- Gloves, mittens and mitts			
4015 11 00	-- Surgical	pa	5 %	
4015 19 00	-- Other	pa	15 %	
4015 90 00	-- Other	kg	15 %	
4016	Other articles of vulcanised rubber other than hard rubber			
4016 10 00	-- Of cellular rubber	kg	15 %	
	-- Other			
4016 91 00	-- Floor coverings and mats	kg	25 %	
4016 92 00	-- Erasers	kg	15 %	
4016 93 00	-- Gaskets, washers and other seals	kg	15 %	
4016 94 00	-- Boat or dock fenders, whether or not inflatable	kg	15 %	

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Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
4016 95 00	-- Other inflatable articles	kg	15 %	
4016 99 00	-- Other	kg	15 %	
	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber			
4017 00 10	--- Waste and scrap	kg	5 %	
4017 00 90	--- Other	kg	25 %	



## Section VIII

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

## Chapter 41

## Raw hides and skins (other than furskins) and leather

## Notes.

1. This Chapter does not cover:
  - (a) Parings or similar waste, of raw hides or skins (heading 05.11);
  - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
  - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.
2. (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-anning) 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.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
VIII	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 SILKWORM GUT)			
41	CHAPTER 41 - RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER			
4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split			
4101 20 00	– Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	pce	15 %	
4101 50 00	– Whole hides and skins, of a weight exceeding 16 kg	pce	15 %	
4101 90 00	– Other, including butts, bends and bellies	kg	15 %	
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter			
4102 10 00	– With wool on	pce	15 %	
	– Without wool on			
4102 21 00	-- Pickled	pce	15 %	
4102 29 00	-- Other	pce	15 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to this chapter			
4103 20 00	– Of reptiles	pce	15 %	
4103 30 00	– Of swine	pce	15 %	
4103 90 00	– Other	pce	15 %	
4104	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 00	-- Full grains, unsplit; grain splits	pce	15 %	
4104 19 00	-- Other	pce	15 %	
	– In the dry state (crust)			
4104 41 00	-- Full grains, unsplit; grain splits	pce	15 %	
4104 49 00	-- Other	pce	15 %	
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared			
4105 10 00	– In the wet state (including wet-blue)	pce	15 %	
4105 30 00	– In the dry state (crust)	pce	15 %	
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared			
	– Of goats or kids			
4106 21 00	-- In the wet state (including wet-blue)	pce	15 %	
4106 22 00	-- In the dry state (crust)	pce	15 %	
	– Of swine			
4106 31 00	-- In the wet state (including wet-blue)	pce	15 %	
4106 32 00	-- In the dry state (crust)	pce	15 %	
4106 40 00	– Of reptiles	pce	15 %	
	– Other			
4106 91 00	-- In the wet state (including wet-blue)	kg	15 %	
4106 92 00	-- In the dry state (crust)	pce	15 %	
4107	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 4114			
	– Whole hides and skins			
4107 11 00	-- Full grains, unsplit	m2	15 %	
4107 12 00	-- Grain splits	m2	15 %	
4107 19 00	-- Other	m2	15 %	
	– Other, including sides			
4107 91 00	-- Full grains, unsplit	m2	15 %	
4107 92 00	-- Grain splits	m2	15 %	
4107 99 00	-- Other	m2	15 %	
[4108]				
[4109]				
[4110]				
[4111]				
4112 00 00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	m2	15 %	
4113	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 4114			
4113 10 00	– Of goats or kids	m2	15 %	
4113 20 00	– Of swine	m2	15 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
4113 30 00	– Of reptiles	m2	15 %	
4113 90 00	– Other	m2	15 %	
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather			
4114 10 00	– Chamois (including combination chamois) leather	pce	15 %	
4114 20 00	– Patent leather and patent laminated leather; metallised leather	m2	15 %	
4115	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			
4115 10 00	– Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	kg	15 %	
4115 20 00	– Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	kg	15 %	

## Chapter 42

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

#### **Notes.**

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
42	CHAPTER 42 - ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)			
4201 00 00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle-cloths, saddlebags, dog coats and the like), of any material	kg	25 %	
4202	Trunks, suitcases, vanity cases, executive-cases, briefcases, 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			
	– Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers			
4202 11 00	-- With outer surface of leather or of composition leather	pce	25 %	
4202 12 00	-- With outer surface of plastics or of textile materials	pce	25 %	
4202 19 00	-- Other	kg	25 %	
	– Handbags, whether or not with shoulder strap, including those without handle			
4202 21 00	-- With outer surface of leather or of composition leather	pce	25 %	
4202 22 00	-- With outer surface of sheeting of plastics or of textile materials	pce	25 %	
4202 29 00	-- Other	pce	25 %	
	– Articles of a kind normally carried in the pocket or in the handbag			
4202 31 00	-- With outer surface of leather or of composition leather	kg	25 %	
4202 32 00	-- With outer surface of sheeting of plastics or of textile materials	kg	25 %	
4202 39 00	-- Other	kg	25 %	
	– Other			
4202 91 00	-- With outer surface of leather or of composition leather	kg	25 %	
4202 92 00	-- With outer surface of sheeting of plastics or of textile materials	kg	25 %	
4202 99 00	-- Other	kg	25 %	
4203	Articles of apparel and clothing accessories, of leather or of composition leather			
4203 10 00	– Articles of apparel	kg	25 %	
	– Gloves, mittens and mitts			
4203 21 00	-- Specially designed for use in sports	pa	25 %	
4203 29 00	-- Other	pa	25 %	
4203 30 00	– Belts and bandoliers	kg	25 %	
4203 40 00	– Other clothing accessories	kg	25 %	
4205 00 00	Other articles of leather or of composition leather	kg	25 %	
4206 00 00	Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons	kg	25 %	

## Chapter 43

### Furskins and artificial fur; manufactures thereof

**Notes.**

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
43	CHAPTER 43 - FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF			
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103			
4301 10 00	– Of mink, whole, with or without head, tail or paws	pce	5 %	
4301 30 00	– Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	pce	5 %	
4301 60 00	– Of fox, whole, with or without head, tail or paws	pce	5 %	
4301 80 00	– Other furskins, whole, with or without head, tail or paws	kg	5 %	
4301 90 00	– Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	5 %	
4302	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 4303			
	– Whole skins, with or without head, tail or paws, not assembled			
4302 11 00	– – Of mink	pce	15 %	
4302 19 00	– – Other	pce	15 %	
4302 20 00	– Heads, tails, paws and other pieces or cuttings, not assembled	kg	15 %	
4302 30 00	– Whole skins and pieces or cuttings thereof, assembled	pce	15 %	
4303	Articles of apparel, clothing accessories and other articles of furskin			
4303 10 00	– Articles of apparel and clothing accessories	kg	25 %	
4303 90 00	– Other	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
4304 00 00	Artificial fur and articles thereof	kg	25 %	

Section IX

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

**Chapter 44**

**Wood and articles of wood; wood charcoal**

**Notes.**

1. This Chapter does not cover:
  - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
  - (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
  - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
  - (d) Activated charcoal (heading 38.02);
  - (e) Articles of heading 42.02;
  - (f) Goods of Chapter 46;
  - (g) Footwear or parts thereof of Chapter 64;
  - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
  - (ij) Goods of heading 68.08;
  - (k) Imitation jewellery of heading 71.17;
  - (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
  - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
  - (n) Parts of firearms (heading 93.05);
  - (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
  - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or
  - (r) Articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.



5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

**Subheading Note.**

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
IX	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	CHAPTER 44 - WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL			
4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms			
	– Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms			
4401 11 00	-- Coniferous	kg	5 %	
4401 12 00	-- Non-coniferous	kg	5 %	
	– Wood in chips or particles			
4401 21 00	-- Coniferous	kg	5 %	
4401 22 00	-- Non-coniferous	kg	5 %	
	– Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms			
4401 31 00	-- Wood pellets	kg	5 %	
4401 39 00	-- Other	kg	5 %	
4401 40 00	– Sawdust and wood waste and scrap, not agglomerated	kg	5 %	
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated			
4402 10 00	– Of bamboo	kg	5 %	
4402 90 00	– Other	kg	5 %	
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared			
	– Treated with paint, stains, creosote or other preservatives			
4403 11 00	-- Coniferous	m3	5 %	
4403 12 00	-- Non-coniferous	m3	5 %	
	– Other, coniferous			
4403 21 00	-- Of pine (Pinus spp.), of which any cross-sectional dimension is 15 cm or more	m3	5 %	
4403 22 00	-- Of pine (Pinus spp.), other	m3	5 %	
4403 23 00	-- Of fir (Abies spp.) and spruce (Picea spp.), of which any cross-sectional dimension is 15 cm or more	m3	5 %	
4403 24 00	-- Of fir (Abies spp.) and spruce (Picea spp.), other	m3	5 %	
4403 25 00	-- Other, of which any cross-sectional dimension is 15 cm or more	m3	5 %	
4403 26 00	-- Other	m3	5 %	
	– Other, of tropical wood			
4403 41 00	-- Dark red meranti, light red meranti and meranti bakau	m3	5 %	
4403 49 00	-- Other	m3	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	– Other			
4403 91 00	-- Of oak ( <i>Quercus</i> spp.)	m3	5 %	
4403 93 00	-- Of beech ( <i>Fagus</i> spp.), of which any cross-sectional dimension is 15 cm or more	m3	5 %	
4403 94 00	-- Of beech ( <i>Fagus</i> spp.), other	m3	5 %	
4403 95 00	-- Of birch ( <i>Betula</i> spp.), of which any cross-sectional dimension is 15 cm or more	m3	5 %	
4403 96 00	-- Of birch ( <i>Betula</i> spp.), other	m3	5 %	
4403 97 00	-- Of poplar and aspen ( <i>Populus</i> spp.)	m3	5 %	
4403 98 00	-- Of eucalyptus ( <i>Eucalyptus</i> spp.)	m3	5 %	
4403 99 00	-- Other	m3	5 %	
4404	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; chipwo			
4404 10 00	– Coniferous	kg	5 %	
4404 20 00	– Non-coniferous	kg	5 %	
4405 00 00	Wood wool; wood flour	kg	5 %	
4406	Railway or tramway sleepers (cross-ties) of wood			
	– Not impregnated			
4406 11 00	-- Coniferous	m3	5 %	
4406 12 00	-- Non-coniferous	m3	5 %	
	– Other			
4406 91 00	-- Coniferous	m3	5 %	
4406 92 00	-- Non-coniferous	m3	5 %	
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm			
	– Coniferous			
4407 11 00	-- Of pine ( <i>Pinus</i> spp.)	m3	15 %	
4407 12 00	-- Of fir ( <i>Abies</i> spp.) and spruce ( <i>Picea</i> spp.)	m3	15 %	
4407 19 00	-- Other	m3	15 %	
	– Of tropical wood			
4407 21 00	-- Mahogany ( <i>Swietenia</i> spp.)	m3	15 %	
4407 22 00	-- Virola, imbuia and balsa	m3	15 %	
4407 25 00	-- Dark red meranti, light red meranti and meranti bakau	m3	15 %	
4407 26 00	-- White lauan, white meranti, white seraya, yellow meranti and alan	m3	15 %	
4407 27 00	-- Sapelli	m3	15 %	
4407 28 00	-- Iroko	m3	15 %	
4407 29 00	-- Other	m3	15 %	
	– Other			
4407 91 00	-- Of oak ( <i>Quercus</i> spp.)	m3	15 %	
4407 92 00	-- Of beech ( <i>Fagus</i> spp.)	m3	15 %	
4407 93 00	-- Of maple ( <i>Acer</i> spp.)	m3	15 %	
4407 94 00	-- Of cherry ( <i>Prunus</i> spp.)	m3	15 %	
4407 95 00	-- Of ash ( <i>Fraxinus</i> spp.)	m3	15 %	
4407 96 00	-- Of birch ( <i>Betula</i> spp.)	m3	15 %	
4407 97 00	-- Of poplar and aspen ( <i>Populus</i> spp.)	m3	15 %	
4407 99 00	-- Other	m3	15 %	
4408	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 m			
4408 10 00	– Coniferous	m3	25 %	
	– Of tropical wood			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
4408 31 00	-- Dark red meranti, light red meranti and meranti bakau	m3	25 %	
4408 39 00	-- Other	m3	25 %	
4408 90 00	-- Other	m3	25 %	
4409	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			
4409 10 00	-- Coniferous	m	25 %	
	-- Non-coniferous			
4409 21 00	-- Of bamboo	kg	25 %	
4409 22 00	-- Of tropical wood	kg	25 %	
4409 29 00	-- Other	m	25 %	
4410	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances			
	-- Of wood			
4410 11 00	-- Particle board	m3	25 %	
4410 12 00	-- Oriented strand board (OSB)	m3	25 %	
4410 19 00	-- Other	m3	25 %	
4410 90 00	-- Other	m3	25 %	
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances			
	-- Medium density fibreboard (MDF)			
4411 12 00	-- Of a thickness not exceeding 5 mm	m3	25 %	
4411 13 00	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	m3	25 %	
4411 14 00	-- Of a thickness exceeding 9 mm	m3	25 %	
	-- Other			
4411 92 00	-- Of a density exceeding 0,8 g/cm <sup>3</sup>	m3	25 %	
4411 93 00	-- Of a density exceeding 0,5 g/cm <sup>3</sup> but not exceeding 0,8 g/cm <sup>3</sup>	m3	25 %	
4411 94 00	-- Of a density not exceeding 0,5 g/cm <sup>3</sup>	m3	25 %	
4412	Plywood, veneered panels and similar laminated wood			
4412 10 00	-- Of bamboo	m3	25 %	
	-- Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness			
4412 31 00	-- With at least one outer ply of tropical wood	m3	25 %	
4412 33 00	-- Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.) chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hicko	m3	25 %	
4412 34 00	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 441233	m3	25 %	
4412 39 00	-- Other, with both outer plies of coniferous wood	m3	25 %	
	-- Other			
4412 94 00	-- Blockboard, laminboard and battenboard	m3	25 %	
4412 99 00	-- Other	m3	25 %	
4413 00 00	Densified wood, in blocks, plates, strips or profile shapes	m3	25 %	
4414 00 00	Wooden frames for paintings, photographs, mirrors or similar objects	kg	25 %	
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood			
4415 10 00	-- Cases, boxes, crates, drums and similar packings; cable-drums	kg	25 %	
4415 20 00	-- Pallets, box pallets and other load boards; pallet collars	pce	25 %	
4416 00 00	Casks, barrels, vats, tubs and other cooperers' products and parts thereof, of wood, including staves	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
4417 00 00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	kg	25 %	
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes			
4418 10 00	– Windows, French windows and their frames	pce	25 %	
4418 20 00	– Doors and their frames and thresholds	pce	25 %	
4418 40 00	– Shuttering for concrete constructional work	kg	25 %	
4418 50 00	– Shingles and shakes	kg	25 %	
4418 60 00	– Posts and beams	kg	25 %	
	– Assembled flooring panels			
4418 73 00	-- Of bamboo or with at least the top layer (wear layer) of bamboo	m2	25 %	
4418 74 00	-- Other, for mosaic floors	m2	25 %	
4418 75 00	-- Other, multilayer	m2	25 %	
4418 79 00	-- Other	m2	25 %	
	– Other			
4418 91 00	-- Of bamboo	kg	25 %	
4418 99 00	-- Other	kg	25 %	
4419	Tableware and kitchenware, of wood			
	– Of bamboo			
4419 11 00	-- Bread boards, chopping boards and similar boards	kg	25 %	
4419 12 00	-- Chopsticks	kg	25 %	
4419 19 00	-- Other	kg	25 %	
4419 90 00	– Other	kg	25 %	
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94			
4420 10 00	– Statuettes and other ornaments, of wood	kg	25 %	
[4204]				
4420 90 00	– Other	m3	25 %	
4421	Other articles of wood			
4421 10 00	– Clothes hangers	pce	25 %	
	– Other			
4421 91 00	-- Of bamboo	kg	25 %	
4421 99 00	-- Other	pce	25 %	

**Chapter 45****Cork and articles of cork****Note.**

1. This Chapter does not cover:
  - (a) Footwear or parts of footwear of Chapter 64;
  - (b) Headgear or parts of headgear of Chapter 65; or
  - (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
45	CHAPTER 45 - CORK AND ARTICLES OF CORK			
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork			
4501 10 00	– Natural cork, raw or simply prepared	kg	5 %	
4501 90 00	– Other	kg	5 %	
4502 00 00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	kg	5 %	
4503	Articles of natural cork			
4503 10 00	– Corks and stoppers	kg	15 %	
4503 90 00	– Other	kg	15 %	
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork			
4504 10 00	– Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	kg	15 %	
4504 90 00	– Other	kg	15 %	

## Chapter 46

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

**Notes.**

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
46	CHAPTER 46 - MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK			
4601	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			
	– Mats, matting and screens of vegetable materials			
4601 21 00	– – Of bamboo	kg	25 %	
4601 22 00	– – Of rattan	kg	25 %	
4601 29 00	– – Other	kg	25 %	
	– Other			
4601 92 00	– – Of bamboo	kg	25 %	
4601 93 00	– – Of rattan	kg	25 %	
4601 94 00	– – Of other vegetable materials	kg	25 %	
4601 99 00	– – Other	kg	25 %	
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah			
	– Of vegetable materials			
4602 11 00	– – Of bamboo	kg	25 %	
4602 12 00	– – Of rattan	kg	25 %	
4602 19 00	– – Other	kg	25 %	
4602 90 00	– Other	kg	25 %	

## Section X

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

## Chapter 47

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

## Note.

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
X	SECTION X - PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF			
47	CHAPTER 47 - PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD			
4701 00 00	Mechanical wood pulp	kg 90% sdt	5 %	
4702 00 00	Chemical wood pulp, dissolving grades	kg 90% sdt	5 %	
4703	Chemical wood pulp, soda or sulphate, other than dissolving grades			
	– Unbleached			
4703 11 00	– – Coniferous	kg 90% sdt	5 %	
4703 19 00	– – Non-coniferous	kg 90% sdt	5 %	
	– Semi-bleached or bleached			
4703 21 00	– – Coniferous	kg 90% sdt	5 %	
4703 29 00	– – Non-coniferous	kg 90% sdt	5 %	
4704	Chemical wood pulp, sulphite, other than dissolving grades			
	– Unbleached			
4704 11 00	– – Coniferous	kg 90% sdt	5 %	
4704 19 00	– – Non-coniferous	kg 90% sdt	5 %	
	– Semi-bleached or bleached			
4704 21 00	– – Coniferous	kg 90% sdt	5 %	
4704 29 00	– – Non-coniferous	kg 90% sdt	5 %	
4705 00 00	Wood pulp obtained by a combination of mechanical and chemical pulping processes	kg 90% sdt	5 %	
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material			
4706 10 00	– Cotton linters pulp	kg	5 %	
4706 20 00	– Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg 90% sdt	5 %	
4706 30 00	– Other, of bamboo	kg 90% sdt	5 %	
	– Other			
4706 91 00	– – Mechanical	kg 90% sdt	5 %	
4706 92 00	– – Chemical	kg 90% sdt	5 %	
4706 93 00	– – Obtained by a combination of mechanical and chemical processes	kg 90% sdt	5 %	
4707	Recovered (waste and scrap) paper or paperboard			
4707 10 00	– Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg	5 %	

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<b>Commodity Code (1)</b>	<b>Description of goods (2)</b>	<b>Statistical unit (3)</b>	<b>Import duty rates (4)</b>	<b>Other measures (5)</b>
4707 20 00	– Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg	5 %	
4707 30 00	– Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	kg	5 %	
4707 90 00	– Other, including unsorted waste and scrap	kg	5 %	



## Chapter 48

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

#### Notes.

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

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

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

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

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

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

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

- (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall. Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.
10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

**Subheading Notes.**

1. For the purposes of subheadings 4804.11 and 4804.19, "kraftliner" means machine-finished or machineglazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m<sup>2</sup> and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m <sup>2</sup>	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/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications :
- (a) Having a Mullen burst index of not less than 3.7 kPa·m<sup>2</sup> /g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.
- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other
- (c) weight:

Weight g/m <sup>2</sup>	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1 510	1.9	6
70	830	1 790	2.3	7.2
80	965	2 070	2.8	8.3
100	1 230	2 635	3.7	10/6
115	1 425	3 060	4.4	12.3

3. For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m<sup>2</sup> 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/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m<sup>2</sup> at 50 % relative humidity, at 23 °C.
5. 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·m<sup>2</sup> /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·m<sup>2</sup> /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/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
48	CHAPTER 48 - PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD			
4801 00 00	Newsprint, in rolls or sheets	kg	15 %	
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801 or 4803; ha			
4802 10 00	– Handmade paper and paperboard	kg	15 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
4802 20 00	– Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard	kg	15 %	
4802 40 00	– Wallpaper base	kg	15 %	
	– Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres			
4802 54 00	-- Weighing less than 40 g/m <sup>2</sup>	kg	15 %	
4802 55 00	-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls	kg	15 %	
4802 56 00	-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	25 %	
4802 57 00	-- Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	kg	15 %	
4802 58 00	-- Weighing more than 150 g/m <sup>2</sup>	kg	15 %	
	– Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process			
4802 61 00	-- In rolls	kg	15 %	
4802 62 00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	15 %	
4802 69 00	-- Other	kg	15 %	
4803 00 00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-deco	kg	25 %	
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803			
	– Kraftliner			
4804 11 00	-- Unbleached	kg	25 %	
4804 19 00	-- Other	kg	15 %	
	– Sack kraft paper			
4804 21 00	-- Unbleached	kg	25 %	
4804 29 00	-- Other	kg	15 %	
	– Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less			
4804 31 00	-- Unbleached	kg	25 %	
4804 39 00	-- Other	kg	15 %	
	– Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>			
4804 41 00	-- Unbleached	kg	25 %	
4804 42 00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg	15 %	
4804 49 00	-- Other	kg	15 %	
	– Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more			
4804 51 00	-- Unbleached	kg	15 %	
4804 52 00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg	15 %	
4804 59 00	-- Other	kg	15 %	
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in note 3 to this chapter			
	– Fluting paper			
4805 11 00	-- Semi-chemical fluting paper	kg	15 %	
4805 12 00	-- Straw fluting paper	kg	15 %	
4805 19 00	-- Other	kg	15 %	
	– Testliner (recycled liner board)			
4805 24 00	-- Weighing 150 g/m <sup>2</sup> or less	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
4805 25 00	-- Weighing more than 150 g/m <sup>2</sup>	kg	25 %	
4805 30 00	-- Sulphite wrapping paper	kg	15 %	
4805 40 00	-- Filter paper and paperboard	kg	5 %	
4805 50 00	-- Felt paper and paperboard	kg	5 %	
	-- Other			
4805 91 00	-- Weighing 150 g/m <sup>2</sup> or less	kg	15 %	
4805 92 00	-- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	kg	15 %	
4805 93 00	-- Weighing 225 g/m <sup>2</sup> or more	kg	15 %	
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets			
4806 10 00	-- Vegetable parchment	kg	15 %	
4806 20 00	-- Greaseproof papers	kg	15 %	
4806 30 00	-- Tracing papers	kg	15 %	
4806 40 00	-- Glassine and other glazed transparent or translucent papers	kg	15 %	
4807 00 00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	kg	15 %	
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803			
4808 10 00	-- Corrugated paper and paperboard, whether or not perforated	kg	15 %	
4808 40 00	-- Kraft paper, creped or crinkled, whether or not embossed or perforated	kg	15 %	
4808 90 00	-- Other	kg	15 %	
4809	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 00	-- Self-copy paper	kg	15 %	
4809 90 00	-- Other	kg	15 %	
4810	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 (includin			
	-- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres			
4810 13 00	-- In rolls	kg	15 %	
4810 14 00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	15 %	
4810 19 00	-- Other	kg	15 %	
	-- 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 00	-- Lightweight coated paper	kg	15 %	
4810 29 00	-- Other	kg	15 %	
	-- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes			
4810 31 00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less	kg	15 %	
4810 32 00	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup>	kg	15 %	
4810 39 00	-- Other	kg	15 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	– Other paper and paperboard			
4810 92 00	-- Multi-ply	kg	15 %	
4810 99 00	-- Other	kg	15 %	
4811	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 head			
4811 10 00	– Tarred, bituminised or asphalted paper and paperboard	kg	15 %	
	– Gummed or adhesive paper and paperboard			
4811 41 00	-- Self-adhesive	kg	15 %	
4811 49 00	-- Other	kg	15 %	
	– Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives)			
4811 51 00	-- Bleached, weighing more than 150 g/m <sup>2</sup>	kg	15 %	
4811 59 00	-- Other	kg	15 %	
4811 60 00	– Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	kg	15 %	
4811 90 00	– Other paper, paperboard, cellulose wadding and webs of cellulose fibres	kg	15 %	
4812 00 00	Filter blocks, slabs and plates, of paper pulp	kg	5 %	
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes			
4813 10 00	– In the form of booklets or tubes	kg	5 %	
4813 20 00	– In rolls of a width not exceeding 5 cm	kg	5 %	
4813 90 00	– Other	kg	5 %	
4814	Wallpaper and similar wallcoverings; window transparencies of paper			
4814 20 00	– Wallpaper and similar wallcoverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	kg	25 %	
4814 90 00	– Other	kg	25 %	
[4815]				
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes			
4816 20 00	– Self-copy paper	kg	25 %	
4816 90 00	– Other	kg	25 %	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery			
4817 10 00	– Envelopes	kg	25 %	
4817 20 00	– Letter cards, plain postcards and correspondence cards	kg	25 %	
4817 30 00	– Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg	25 %	
4818	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, serv			
4818 10 00	– Toilet paper	kg	25 %	
4818 20 00	– Handkerchiefs, cleansing or facial tissues and towels	kg	25 %	TSC
4818 30 00	– Tablecloths and serviettes	kg	25 %	
4818 50 00	– Articles of apparel and clothing accessories	kg	25 %	
4818 90 00	– Other	kg	25 %	
4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files,			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	letter trays, and similar articles, of paper or paperboard, of a kind used in offices, shops or the like			
4819 10 00	– Cartons, boxes and cases, of corrugated paper or paperboard	kg	25 %	
4819 20 00	– Folding cartons, boxes and cases, of non-corrugated paper or paperboard	kg	25 %	
4819 30 00	– Sacks and bags, having a base of a width of 40 cm or more	kg	25 %	
4819 40 00	– Other sacks and bags, including cones	kg	25 %	
4819 50 00	– Other packing containers, including record sleeves	kg	25 %	
4819 60 00	– Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg	25 %	
4820	Registers, account books, notebooks, 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 se			
4820 10 00	– Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg	25 %	
4820 20 00	– Exercise books	kg	25 %	
4820 30 00	– Binders (other than book covers), folders and file covers	kg	25 %	
4820 40 00	– Manifold business forms and interleaved carbon sets	kg	25 %	
4820 50 00	– Albums for samples or for collections	kg	25 %	
4820 90 00	– Other	kg	25 %	
4821	Paper or paperboard labels of all kinds, whether or not printed			
4821 10 00	– Printed	kg	25 %	
4821 90 00	– Other	kg	15 %	
4822	Bobbins, spools, cops and similar supports, of paper pulp, paper or paperboard (whether or not perforated or hardened)			
4822 10 00	– Of a kind used for winding textile yarn	kg	15 %	
4822 90 00	– Other	kg	15 %	
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres			
4823 20 00	– Filter paper and paperboard	kg	25 %	
4823 40 00	– Rolls, sheets and dials, printed for self-recording apparatus	kg	25 %	
	– Trays, dishes, plates, cups and the like, of paper or paperboard			
4823 61 00	– – Of bamboo	kg	25 %	
4823 69 00	– – Other	kg	25 %	
4823 70 00	– Moulded or pressed articles of paper pulp	kg	25 %	
4823 90 00	– Other	kg	25 %	



## Chapter 49

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

#### Notes.

1. This Chapter does not cover:
  - (a) Photographic negatives or positives on transparent bases (Chapter 37);
  - (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
  - (c) Playing cards or other goods of Chapter 95; or
  - (d) Original engravings prints or lithographs (heading 97.02), postage or revenue stamps, stampostmarks, 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.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
49	CHAPTER 49 - PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS			
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets			
4901 10 00	– In single sheets, whether or not folded	kg	5 %	
	– Other			
4901 91 00	-- Dictionaries and encyclopaedias, and serial instalments thereof	kg	5 %	
4901 99 00	-- Other	kg	5 %	
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material			
4902 10 00	– Appearing at least four times a week	kg	5 %	
4902 90 00	– Other	kg	5 %	
4903 00 00	Children's picture, drawing or colouring books	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated	kg	5 %	
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed			
4905 10 00	– Globes	kg	5 %	
	– Other			
4905 91 00	-- In book form	kg	5 %	
4905 99 00	-- Other	kg	5 %	
4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	kg	5 %	
4907 00 00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title	kg	15 %	
4908	Transfers (decalcomanias)			
4908 10 00	– Transfers (decalcomanias), vitrifiable	kg	15 %	
4908 90 00	– Other	kg	15 %	
4909 00 00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	kg	25 %	
4910 00 00	Calendars of any kind, printed, including calendar blocks	kg	25 %	
4911	Other printed matter, including printed pictures and photographs			
4911 10 00	– Trade advertising material, commercial catalogues and the like	kg	25 %	
	– Other			
4911 91 00	-- Pictures, designs and photographs	kg	25 %	
4911 99 00	-- Other	kg	25 %	

Section XI

**TEXTILES AND TEXTILE ARTICLES**

**Notes.**

1. This Section does not cover:

- (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
- (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
- (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
- (f) Sensitised textiles of headings 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
  - (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (l) Articles of textile materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or
- (v) Articles of Chapter 97.

2. A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

- (B) For the purposes of the above rule:

- 
- (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
  - (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
  - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
  - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
  - (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as “twine, cordage, ropes and cables”:
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
  - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
  - (c) Of true hemp or flax:
    - (i) Polished or glazed, measuring 1,429 decitex or more; or
    - (ii) Not polished or glazed, measuring more than 20,000 decitex;
  - (d) Of coir, consisting of three or more plies;
  - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
  - (f) Reinforced with metal thread.
- (B) Exceptions:
- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
  - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
  - (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
  - (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
  - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.
4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression “put up for retail sale” in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up :
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding :
    - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
    - (ii) 125 g in other cases;
  - (b) In balls, hanks or skeins of a weight not exceeding:
    - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
    - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
    - (iii) 500 g in other cases;
  - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
-

- (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
- (ii) 125 g in other cases.

(B) Exceptions:

- (a) Single yarn of any textile material, except:
    - (i) Single yarn of wool or fine animal hair, unbleached; and
    - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
  - (b) Multiple (folded) or cabled yarn, unbleached:
    - (i) Of silk or waste silk, however put up; or
    - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
  - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
  - (d) Single, multiple (folded) or cabled yarn of any textile material:
    - (i) In cross-reeled hanks or skeins; or
    - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. For the purposes of headings 52.04, 54.01 and 55.08 the expression “sewing thread” means multiple (folded) or cabled yarn:
- (a) Put up on supports (for example, reels or 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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
XI	SECTION XI - TEXTILES AND TEXTILE ARTICLES			
50	CHAPTER 50 - SILK			
5001 00 00	Silkworm cocoons suitable for reeling	kg	5 %	
5002 00 00	Raw silk (not thrown)	kg	5 %	
5003 00 00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	kg	5 %	
5004 00 00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	kg	15 %	
5005 00 00	Yarn spun from silk waste, not put up for retail sale	kg	15 %	
5006 00 00	Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut	kg	15 %	
5007	Woven fabrics of silk or of silk waste			
5007 10 00	– Fabrics of noil silk	m2	25 %	
5007 20 00	– Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	m2	25 %	
5007 90 00	– Other fabrics	m2	25 %	

## Chapter 51

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

## Note.

## 1. Throughout the Nomenclature :

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
51	CHAPTER 51 - WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC			
5101	Wool, not carded or combed			
	– Greasy, including fleece-washed wool			
5101 11 00	– – Shorn wool	kg	5 %	
5101 19 00	– – Other	kg	5 %	
	– Degreased, not carbonised			
5101 21 00	– – Shorn wool	kg	5 %	
5101 29 00	– – Other	kg	5 %	
5101 30 00	– Carbonised	kg	5 %	
5102	Fine or coarse animal hair, not carded or combed			
	– Fine animal hair			
5102 11 00	– – Of Kashmir (cashmere) goats	kg	5 %	
5102 19 00	– – Other	kg	5 %	
5102 20 00	– Coarse animal hair	kg	5 %	
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock			
5103 10 00	– Noils of wool or of fine animal hair	kg	5 %	
5103 20 00	– Other waste of wool or of fine animal hair	kg	5 %	
5103 30 00	– Waste of coarse animal hair	kg	5 %	
5104 00 00	Garnetted stock of wool or of fine or coarse animal hair	kg	5 %	
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)			
5105 10 00	– Carded wool	kg	5 %	
	– Wool tops and other combed wool			
5105 21 00	– – Combed wool in fragments	kg	5 %	
5105 29 00	– – Other	kg	5 %	
	– Fine animal hair, carded or combed			
5105 31 00	– – Of Kashmir (cashmere) goats	kg	5 %	
5105 39 00	– – Other	kg	5 %	
5105 40 00	– Coarse animal hair, carded or combed	kg	5 %	
5106	Yarn of carded wool, not put up for retail sale			
5106 10 00	– Containing 85 % or more by weight of wool	kg	15 %	
5106 20 00	– Containing less than 85 % by weight of wool	kg	15 %	
5107	Yarn of combed wool, not put up for retail sale			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
5107 10 00	– Containing 85 % or more by weight of wool	kg	15 %	
5107 20 00	– Containing less than 85 % by weight of wool	kg	15 %	
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale			
5108 10 00	– Carded	kg	15 %	
5108 20 00	– Combed	kg	15 %	
5109	Yarn of wool or of fine animal hair, put up for retail sale			
5109 10 00	– Containing 85 % or more by weight of wool or of fine animal hair	kg	15 %	
5109 90 00	– Other	kg	15 %	
5110 00 00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	kg	15 %	
5111	Woven fabrics of carded wool or of carded fine animal hair			
	– Containing 85 % or more by weight of wool or of fine animal hair			
5111 11 00	-- Of a weight not exceeding 300 g/m <sup>2</sup>	m2	25 %	
5111 19 00	-- Other	m2	25 %	
5111 20 00	– Other, mixed mainly or solely with man-made filaments	m2	25 %	
5111 30 00	– Other, mixed mainly or solely with man-made staple fibres	m2	25 %	
5111 90 00	– Other	m2	25 %	
5112	Woven fabrics of combed wool or of combed fine animal hair			
	– Containing 85 % or more by weight of wool or of fine animal hair			
5112 11 00	-- Of a weight not exceeding 200 g/m <sup>2</sup>	m2	25 %	
5112 19 00	-- Other	m2	25 %	
5112 20 00	– Other, mixed mainly or solely with man-made filaments	m2	25 %	
5112 30 00	– Other, mixed mainly or solely with man-made staple fibres	m2	25 %	
5112 90 00	– Other	m2	25 %	
5113 00 00	Woven fabrics of coarse animal hair or of horsehair	m2	25 %	

## Chapter 52

## Cotton

## Subheading Note.

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
52	CHAPTER 52 - COTTON			
5201 00 00	Cotton, not carded or combed	kg	5 %	
5202	Cotton waste (including yarn waste and garnetted stock)			
5202 10 00	– Yarn waste (including thread waste)	kg	5 %	
	– Other			
5202 91 00	-- Garnetted stock	kg	5 %	
5202 99 00	-- Other	kg	5 %	
5203 00 00	Cotton, carded or combed	kg	5 %	
5204	Cotton sewing thread, whether or not put up for retail sale			
	– Not put up for retail sale			
5204 11 00	-- Containing 85 % or more by weight of cotton	kg	25 %	
5204 19 00	-- Other	kg	25 %	
5204 20 00	– Put up for retail sale	kg	25 %	
5205	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale			
	– Single yarn, of uncombed fibres			
5205 11 00	-- Measuring 714,29 decitex or more (not exceeding 14 metric number)	kg	15 %	
5205 12 00	-- Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	15 %	
5205 13 00	-- Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	15 %	
5205 14 00	-- Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	15 %	
5205 15 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	15 %	
	– Single yarn, of combed fibres			
5205 21 00	-- Measuring 714,29 decitex or more (not exceeding 14 metric number)	kg	15 %	
5205 22 00	-- Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	15 %	
5205 23 00	-- Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	15 %	
5205 24 00	-- Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	15 %	
5205 26 00	-- Measuring less than 125 decitex but not less than 106,38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	kg	15 %	
5205 27 00	-- Measuring less than 106,38 decitex but not less than 83,33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	kg	15 %	
5205 28 00	-- Measuring less than 83,33 decitex (exceeding 120 metric number)	kg	15 %	
	– Multiple (folded) or cabled yarn, of uncombed fibres			
5205 31 00	-- Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	kg	15 %	
5205 32 00	-- Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	15 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
5205 33 00	-- Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	15 %	
5205 34 00	-- Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	15 %	
5205 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	15 %	
	-- Multiple (folded) or cabled yarn, of combed fibres			
5205 41 00	-- Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	kg	15 %	
5205 42 00	-- Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	15 %	
5205 43 00	-- Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	15 %	
5205 44 00	-- Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	15 %	
5205 46 00	-- Measuring per single yarn less than 125 decitex but not less than 106,38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	kg	15 %	
5205 47 00	-- Measuring per single yarn less than 106,38 decitex but not less than 83,33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	kg	15 %	
5205 48 00	-- Measuring per single yarn less than 83,33 decitex (exceeding 120 metric number per single yarn)	kg	15 %	
5206	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale			
	-- Single yarn, of uncombed fibres			
5206 11 00	-- Measuring 714,29 decitex or more (not exceeding 14 metric number)	kg	15 %	
5206 12 00	-- Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	15 %	
5206 13 00	-- Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	15 %	
5206 14 00	-- Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	15 %	
5206 15 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	15 %	
	-- Single yarn, of combed fibres			
5206 21 00	-- Measuring 714,29 decitex or more (not exceeding 14 metric number)	kg	15 %	
5206 22 00	-- Measuring less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	15 %	
5206 23 00	-- Measuring less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	15 %	
5206 24 00	-- Measuring less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	15 %	
5206 25 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	15 %	
	-- Multiple (folded) or cabled yarn, of uncombed fibres			
5206 31 00	-- Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	kg	15 %	
5206 32 00	-- Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	15 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
5206 33 00	-- Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	15 %	
5206 34 00	-- Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	15 %	
5206 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	15 %	
	-- Multiple (folded) or cabled yarn, of combed fibres			
5206 41 00	-- Measuring per single yarn 714,29 decitex or more (not exceeding 14 metric number per single yarn)	kg	15 %	
5206 42 00	-- Measuring per single yarn less than 714,29 decitex but not less than 232,56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	15 %	
5206 43 00	-- Measuring per single yarn less than 232,56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	15 %	
5206 44 00	-- Measuring per single yarn less than 192,31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	15 %	
5206 45 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	15 %	
5207	Cotton yarn (other than sewing thread) put up for retail sale			
5207 10 00	-- Containing 85 % or more by weight of cotton	kg	15 %	
5207 90 00	-- Other	kg	15 %	
5208	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup>			
	-- Unbleached			
5208 11 00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	m2	25 %	
5208 12 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	m2	25 %	
5208 13 00	-- 3-thread or 4-thread twill, including cross twill	m2	25 %	
5208 19 00	-- Other fabrics	m2	25 %	
	-- Bleached			
5208 21 00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	m2	25 %	
5208 22 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	m2	25 %	
5208 23 00	-- 3-thread or 4-thread twill, including cross twill	m2	25 %	
5208 29 00	-- Other fabrics	m2	25 %	
	-- Dyed			
5208 31 00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	m2	25 %	
5208 32 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	m2	25 %	
5208 33 00	-- 3-thread or 4-thread twill, including cross twill	m2	25 %	
5208 39 00	-- Other fabrics	m2	25 %	
	-- Of yarns of different colours			
5208 41 00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	m2	25 %	
5208 42 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	m2	25 %	
5208 43 00	-- 3-thread or 4-thread twill, including cross twill	m2	25 %	
5208 49 00	-- Other fabrics	m2	25 %	
	-- Printed			
5208 51 00	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	m2	25 %	
5208 52 00	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	m2	25 %	
5208 59 00	-- Other fabrics	m2	25 %	
5209	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m <sup>2</sup>			
	-- Unbleached			
5209 11 00	-- Plain weave	m2	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
5209 12 00	-- 3-thread or 4-thread twill, including cross twill	m2	25 %	
5209 19 00	-- Other fabrics	m2	25 %	
	-- Bleached			
5209 21 00	-- Plain weave	m2	25 %	
5209 22 00	-- 3-thread or 4-thread twill, including cross twill	m2	25 %	
5209 29 00	-- Other fabrics	m2	25 %	
	-- Dyed			
5209 31 00	-- Plain weave	m2	25 %	
5209 32 00	-- 3-thread or 4-thread twill, including cross twill	m2	25 %	
5209 39 00	-- Other fabrics	m2	25 %	
	-- Of yarns of different colours			
5209 41 00	-- Plain weave	m2	25 %	
5209 42 00	-- Denim	m2	25 %	
5209 43 00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	m2	25 %	
5209 49 00	-- Other fabrics	m2	25 %	
	-- Printed			
5209 51 00	-- Plain weave	m2	25 %	
5209 52 00	-- 3-thread or 4-thread twill, including cross twill	m2	25 %	
5209 59 00	-- Other fabrics	m2	25 %	
5210	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup>			
	-- Unbleached			
5210 11 00	-- Plain weave	m2	25 %	
5210 19 00	-- Other fabrics	m2	25 %	
	-- Bleached			
5210 21 00	-- Plain weave	m2	25 %	
5210 29 00	-- Other fabrics	m2	25 %	
	-- Dyed			
5210 31 00	-- Plain weave	m2	25 %	
5210 32 00	-- 3-thread or 4-thread twill, including cross twill	m2	25 %	
5210 39 00	-- Other fabrics	m2	25 %	
	-- Of yarns of different colours			
5210 41 00	-- Plain weave	m2	25 %	
5210 49 00	-- Other fabrics	m2	25 %	
	-- Printed			
5210 51 00	-- Plain weave	m2	25 %	
5210 59 00	-- Other fabrics	m2	25 %	
5211	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup>			
	-- Unbleached			
5211 11 00	-- Plain weave	m2	25 %	
5211 12 00	-- 3-thread or 4-thread twill, including cross twill	m2	25 %	
5211 19 00	-- Other fabrics	m2	25 %	
5211 20 00	-- Bleached	m2	25 %	
	-- Dyed			
5211 31 00	-- Plain weave	m2	25 %	
5211 32 00	-- 3-thread or 4-thread twill, including cross twill	m2	25 %	
5211 39 00	-- Other fabrics	m2	25 %	
	-- Of yarns of different colours			
5211 41 00	-- Plain weave	m2	25 %	
5211 42 00	-- Denim	m2	25 %	
5211 43 00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	m2	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
5211 49 00	-- Other fabrics	m2	25 %	
	-- Printed			
5211 51 00	-- Plain weave	m2	25 %	
5211 52 00	-- 3-thread or 4-thread twill, including cross twill	m2	25 %	
5211 59 00	-- Other fabrics	m2	25 %	
5212	Other woven fabrics of cotton			
	-- Weighing not more than 200 g/m <sup>2</sup>			
5212 11 00	-- Unbleached	m2	25 %	
5212 12 00	-- Bleached	m2	25 %	
5212 13 00	-- Dyed	m2	25 %	
5212 14 00	-- Of yarns of different colours	m2	25 %	
5212 15 00	-- Printed	m2	25 %	
	-- Weighing more than 200 g/m <sup>2</sup>			
5212 21 00	-- Unbleached	m2	25 %	
5212 22 00	-- Bleached	m2	25 %	
5212 23 00	-- Dyed	m2	25 %	
5212 24 00	-- Of yarns of different colours	m2	25 %	
5212 25 00	-- Printed	m2	25 %	



## Chapter 53

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
53	CHAPTER 53 - OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN			
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)			
5301 10 00	– Flax, raw or retted	kg	5 %	
	– Flax, broken, scutched, hackled or otherwise processed, but not spun			
5301 21 00	-- Broken or scutched	kg	5 %	
5301 29 00	-- Other	kg	5 %	
5301 30 00	– Flax tow and waste	kg	5 %	
5302	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 00	– True hemp, raw or retted	kg	5 %	
5302 90 00	– Other	kg	5 %	
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)			
5303 10 00	– Jute and other textile bast fibres, raw or retted	kg	5 %	
5303 90 00	– Other	kg	5 %	
[5304]				
5305 00 00	Coconut, abaca ( <i>Manila hemp</i> or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	kg	5 %	
5306	Flax yarn			
5306 10 00	– Single	kg	15 %	
5306 20 00	– Multiple (folded) or cabled	kg	15 %	
5307	Yarn of jute or of other textile bast fibres of heading 5303			
5307 10 00	– Single	kg	15 %	
5307 20 00	– Multiple (folded) or cabled	kg	15 %	
5308	Yarn of other vegetable textile fibres; paper yarn			
5308 10 00	– Coir yarn	kg	15 %	
5308 20 00	– True hemp yarn	kg	15 %	
5308 90 00	– Other	kg	15 %	
5309	Woven fabrics of flax			
	– Containing 85 % or more by weight of flax			
5309 11 00	-- Unbleached or bleached	m2	25 %	
5309 19 00	-- Other	m2	25 %	
	– Containing less than 85 % by weight of flax			
5309 21 00	-- Unbleached or bleached	m2	25 %	
5309 29 00	-- Other	m2	25 %	
5310	Woven fabrics of jute or of other textile bast fibres of heading 5303			
5310 10 00	– Unbleached	m2	25 %	
5310 90 00	– Other	m2	25 %	
5311 00 00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	m2	25 %	

## Chapter 54

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

## Notes.

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

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

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

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

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
54	CHAPTER 54 - MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS			
5401	Sewing thread of man-made filaments, whether or not put up for retail sale			
5401 10 00	– Of synthetic filaments	kg	25 %	
5401 20 00	– Of artificial filaments	kg	25 %	
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex			
	– High tenacity yarn of nylon or other polyamides, whether or not textured			
5402 11 00	– – Of aramids	kg	15 %	
5402 19 00	– – Other	kg	15 %	
5402 20 00	– High tenacity yarn of polyesters, whether or not textured	kg	15 %	
	– Textured yarn			
5402 31 00	– – Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg	15 %	
5402 32 00	– – Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg	15 %	
5402 33 00	– – Of polyesters	kg	15 %	
5402 34 00	– – Of polypropylene	kg	15 %	
5402 39 00	– – Other	kg	15 %	
	– Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre			
5402 44 00	– – Elastomeric	kg	15 %	
5402 45 00	– – Other, of nylon or other polyamides	kg	15 %	
5402 46 00	– – Other, of polyesters, partially oriented	kg	15 %	
5402 47 00	– – Other, of polyesters	kg	15 %	
5402 48 00	– – Other, of polypropylene	kg	15 %	
5402 49 00	– – Other	kg	15 %	
	– Other yarn, single, with a twist exceeding 50 turns per metre			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
5402 51 00	-- Of nylon or other polyamides	kg	15 %	
5402 52 00	--- Of polyesters	kg	15 %	
5402 53 00	--- Of polypropylene	kg	15 %	
5402 59 00	--- Other	kg	15 %	
	-- Other yarn, multiple (folded) or cabled			
5402 61 00	-- Of nylon or other polyamides	kg	15 %	
5402 62 00	-- Of polyesters	kg	15 %	
5402 63 00	-- Of polypropylene	kg	15 %	
5402 69 00	-- Other	kg	15 %	
5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex			
5403 10 00	-- High-tenacity yarn of viscose rayon	kg	15 %	
	-- Other yarn, single			
5403 31 00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	kg	15 %	
5403 32 00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	kg	15 %	
5403 33 00	-- Of cellulose acetate	kg	15 %	
5403 39 00	-- Other	kg	15 %	
	-- Other yarn, multiple (folded) or cabled			
5403 41 00	-- Of viscose rayon	kg	15 %	
5403 42 00	-- Of cellulose acetate	kg	15 %	
5403 49 00	-- Other	kg	15 %	
5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw), of synthetic textile materials, of an apparent width not exceeding 5 mm			
	-- Monofilament			
5404 11 00	-- Elastomeric	kg	15 %	
5404 12 00	-- Other, of polypropylene	kg	15 %	
5404 19 00	-- Other	kg	15 %	
5404 90 00	-- Other	kg	15 %	
5405 00 00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw), of artificial textile materials, of an apparent width not exceeding 5 mm	kg	15 %	
5406 00 00	Man-made filament yarn (other than sewing thread), put up for retail sale	kg	15 %	
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404			
5407 10 00	-- Woven fabrics obtained from high-tenacity yarn of nylon or other polyamides or of polyesters	m2	25 %	
5407 20 00	-- Woven fabrics obtained from strip or the like	m2	25 %	
5407 30 00	-- Fabrics specified in note 9 to Section XI	m2	25 %	
	-- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides			
5407 41 00	--- Unbleached or bleached	m2	25 %	
5407 42 00	--- Dyed	m2	25 %	
5407 43 00	--- Of yarns of different colours	m2	25 %	
5407 44 00	--- Printed	m2	25 %	
	-- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments			
5407 51 00	--- Unbleached or bleached	m2	25 %	
5407 52 00	--- Dyed	m2	25 %	
5407 53 00	--- Of yarns of different colours	m2	25 %	
5407 54 00	--- Printed	m2	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	– Other woven fabrics, containing 85 % or more by weight of polyester filaments			
5407 61 00	-- Containing 85 % or more by weight of non-textured polyester filaments	m2	25 %	
5407 69 00	-- Other	m2	25 %	
	– Other woven fabrics, containing 85 % or more by weight of synthetic filaments			
5407 71 00	-- Unbleached or bleached	m2	25 %	
5407 72 00	-- Dyed	m2	25 %	
5407 73 00	-- Of yarns of different colours	m2	25 %	
5407 74 00	-- Printed	m2	25 %	
	– Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton			
5407 81 00	-- Unbleached or bleached	m2	25 %	
5407 82 00	-- Dyed	m2	25 %	
5407 83 00	-- Of yarns of different colours	m2	25 %	
5407 84 00	-- Printed	m2	25 %	
	– Other woven fabrics			
5407 91 00	-- Unbleached or bleached	m2	25 %	
5407 92 00	-- Dyed	m2	25 %	
5407 93 00	-- Of yarns of different colours	m2	25 %	
5407 94 00	-- Printed	m2	25 %	
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405			
5408 10 00	– Woven fabrics obtained from high-tenacity yarn of viscose rayon	m2	25 %	
	– Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like			
5408 21 00	-- Unbleached or bleached	m2	25 %	
5408 22 00	-- Dyed	m2	25 %	
5408 23 00	-- Of yarns of different colours	m2	25 %	
5408 24 00	-- Printed	m2	25 %	
	– Other woven fabrics			
5408 31 00	-- Unbleached or bleached	m2	25 %	
5408 32 00	-- Dyed	m2	25 %	
5408 33 00	-- Of yarns of different colours	m2	25 %	
5408 34 00	-- Printed	m2	25 %	

## Chapter 55

## Man-made staple fibres

## Note.

3. 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.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
55	CHAPTER 55 - MAN-MADE STAPLE FIBRES			
5501	Synthetic filament tow			
5501 10 00	– Of nylon or other polyamides	kg	5 %	
5501 20 00	– Of polyesters	kg	5 %	
5501 30 00	– Acrylic or modacrylic	kg	5 %	
5501 40 00	– Of polypropylene	kg	5 %	
5501 90 00	– Other	kg	5 %	
5502	Artificial filament tow			
5502 10 00	– Of cellulose acetate	kg	5 %	
5502 90 00	– Other	kg	5 %	
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning			
	– Of nylon or other polyamides			
5503 11 00	– – Of aramids	kg	5 %	
5503 19 00	– – Other	kg	5 %	
5503 20 00	– Of polyesters	kg	5 %	
5503 30 00	– Acrylic or modacrylic	kg	5 %	
5503 40 00	– Of polypropylene	kg	5 %	
5503 90 00	– Other	kg	5 %	
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning			
5504 10 00	– Of viscose rayon	kg	5 %	
5504 90 00	– Other	kg	5 %	
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres			
5505 10 00	– Of synthetic fibres	kg	5 %	
5505 20 00	– Of artificial fibres	kg	5 %	
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning			
5506 10 00	– Of nylon or other polyamides	kg	5 %	
5506 20 00	– Of polyesters	kg	5 %	
5506 30 00	– Acrylic or modacrylic	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
5506 40 00	– Of polypropylene	kg	5 %	
5506 90 00	– Other	kg	5 %	
5507 00 00	Artificial staple fibres, carded, combed or otherwise processed for spinning	kg	5 %	
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale			
5508 10 00	– Of synthetic staple fibres	kg	25 %	
5508 20 00	– Of artificial staple fibres	kg	25 %	
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale			
	– Containing 85 % or more by weight of staple fibres of nylon or other polyamides			
5509 11 00	-- Single yarn	kg	15 %	
5509 12 00	-- Multiple (folded) or cabled yarn	kg	15 %	
	– Containing 85 % or more by weight of polyester staple fibres			
5509 21 00	-- Single yarn	kg	15 %	
5509 22 00	-- Multiple (folded) or cabled yarn	kg	15 %	
	– Containing 85 % or more by weight of acrylic or modacrylic staple fibres			
5509 31 00	-- Single yarn	kg	15 %	
5509 32 00	-- Multiple (folded) or cabled yarn	kg	15 %	
	– Other yarn, containing 85 % or more by weight of synthetic staple fibres			
5509 41 00	-- Single yarn	kg	15 %	
5509 42 00	-- Multiple (folded) or cabled yarn	kg	15 %	
	– Other yarn, of polyester staple fibres			
5509 51 00	-- Mixed mainly or solely with artificial staple fibres	kg	15 %	
5509 52 00	-- Mixed mainly or solely with wool or fine animal hair	kg	15 %	
5509 53 00	-- Mixed mainly or solely with cotton	kg	15 %	
5509 59 00	-- Other	kg	15 %	
	– Other yarn, of acrylic or modacrylic staple fibres			
5509 61 00	-- Mixed mainly or solely with wool or fine animal hair	kg	15 %	
5509 62 00	-- Mixed mainly or solely with cotton	kg	15 %	
5509 69 00	-- Other	kg	15 %	
	– Other yarn			
5509 91 00	-- Mixed mainly or solely with wool or fine animal hair	kg	15 %	
5509 92 00	-- Mixed mainly or solely with cotton	kg	15 %	
5509 99 00	-- Other	kg	15 %	
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale			
	– Containing 85 % or more by weight of artificial staple fibres			
5510 11 00	-- Single yarn	kg	15 %	
5510 12 00	-- Multiple (folded) or cabled yarn	kg	15 %	
5510 20 00	– Other yarn, mixed mainly or solely with wool or fine animal hair	kg	15 %	
5510 30 00	– Other yarn, mixed mainly or solely with cotton	kg	15 %	
5510 90 00	– Other yarn	kg	15 %	
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale			
5511 10 00	– Of synthetic staple fibres, containing 85 % or more by weight of such fibres	kg	15 %	
5511 20 00	– Of synthetic staple fibres, containing less than 85 % by weight of such fibres	kg	15 %	
5511 30 00	– Of artificial staple fibres	kg	15 %	
5512	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	– Containing 85 % or more by weight of polyester staple fibres			
5512 11 00	-- Unbleached or bleached	m2	25 %	
5512 19 00	-- Other	m2	25 %	
	– Containing 85 % or more by weight of acrylic or modacrylic staple fibres			
5512 21 00	-- Unbleached or bleached	m2	25 %	
5512 29 00	-- Other	m2	25 %	
	– Other			
5512 91 00	-- Unbleached or bleached	m2	25 %	
5512 99 00	-- Other	m2	25 %	
5513	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup>			
	– Unbleached or bleached			
5513 11 00	-- Of polyester staple fibres, plain weave	m2	25 %	
5513 12 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m2	25 %	
5513 13 00	-- Other woven fabrics of polyester staple fibres	m2	25 %	
5513 19 00	-- Other woven fabrics	m2	25 %	
	– Dyed			
5513 21 00	-- Of polyester staple fibres, plain weave	m2	25 %	
5513 23 00	-- Other woven fabrics of polyester staple fibres	m2	25 %	
5513 29 00	-- Other woven fabrics	m2	25 %	
	– Of yarns of different colours			
5513 31 00	-- Of polyester staple fibres, plain weave	m2	25 %	
5513 39 00	-- Other woven fabrics	m2	25 %	
	– Printed			
5513 41 00	-- Of polyester staple fibres, plain weave	m2	25 %	
5513 49 00	-- Other woven fabrics	m2	25 %	
5514	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup>			
	– Unbleached or bleached			
5514 11 00	-- Of polyester staple fibres, plain weave	m2	25 %	
5514 12 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m2	25 %	
5514 19 00	-- Other woven fabrics	m2	25 %	
	– Dyed			
5514 21 00	-- Of polyester staple fibres, plain weave	m2	25 %	
5514 22 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m2	25 %	
5514 23 00	-- Other woven fabrics of polyester staple fibres	m2	25 %	
5514 29 00	-- Other woven fabrics	m2	25 %	
5514 30 00	– Of yarns of different colours	m2	25 %	
	– Printed			
5514 41 00	-- Of polyester staple fibres, plain weave	m2	25 %	
5514 42 00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	m2	25 %	
5514 43 00	-- Other woven fabrics of polyester staple fibres	m2	25 %	
5514 49 00	-- Other woven fabrics	m2	25 %	
5515	Other woven fabrics of synthetic staple fibres			
	– Of polyester staple fibres			
5515 11 00	-- Mixed mainly or solely with viscose rayon staple fibres	m2	25 %	
5515 12 00	-- Mixed mainly or solely with man-made filaments	m2	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
5515 13 00	-- Mixed mainly or solely with wool or fine animal hair	m2	25 %	
5515 19 00	-- Other	m2	25 %	
	-- Of acrylic or modacrylic staple fibres			
5515 21 00	-- Mixed mainly or solely with man-made filaments	m2	25 %	
5515 22 00	-- Mixed mainly or solely with wool or fine animal hair	m2	25 %	
5515 29 00	-- Other	m2	25 %	
	-- Other woven fabrics			
5515 91 00	-- Mixed mainly or solely with man-made filaments	m2	25 %	
5515 99 00	-- Other	m2	25 %	
5516	Woven fabrics of artificial staple fibres			
	-- Containing 85 % or more by weight of artificial staple fibres			
5516 11 00	-- Unbleached or bleached	m2	25 %	
5516 12 00	-- Dyed	m2	25 %	
5516 13 00	-- Of yarns of different colours	m2	25 %	
5516 14 00	-- Printed	m2	25 %	
	-- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments			
5516 21 00	-- Unbleached or bleached	m2	25 %	
5516 22 00	-- Dyed	m2	25 %	
5516 23 00	-- Of yarns of different colours	m2	25 %	
5516 24 00	-- Printed	m2	25 %	
	-- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair			
5516 31 00	-- Unbleached or bleached	m2	25 %	
5516 32 00	-- Dyed	m2	25 %	
5516 33 00	-- Of yarns of different colours	m2	25 %	
5516 34 00	-- Printed	m2	25 %	
	-- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton			
5516 41 00	-- Unbleached or bleached	m2	25 %	
5516 42 00	-- Dyed	m2	25 %	
5516 43 00	-- Of yarns of different colours	m2	25 %	
5516 44 00	-- Printed	m2	25 %	
	-- Other			
5516 91 00	-- Unbleached or bleached	m2	25 %	
5516 92 00	-- Dyed	m2	25 %	
5516 93 00	-- Of yarns of different colours	m2	25 %	
5516 94 00	-- Printed	m2	25 %	



## Chapter 56

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

**Notes.**

1. This Chapter does not cover:
  - (a) Wadding, felt or nonwovens, impregnated, coated or covered 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.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
56	CHAPTER 56 - WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF			
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps			
	– Wadding of textile materials and articles thereof			
5601 21 00	– – Of cotton	kg	25 %	
5601 22 00	– – Of man-made fibres	kg	25 %	
5601 29 00	– – Other	kg	25 %	
5601 30 00	– Textile flock and dust and mill neps	kg	25 %	
5602	Felt, whether or not impregnated, coated, covered or laminated			
5602 10 00	– Needleloom felt and stitch-bonded fibre fabrics	kg	25 %	
	– Other felt, not impregnated, coated, covered or laminated			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
5602 21 00	-- Of wool or fine animal hair	kg	25 %	
5602 29 00	-- Of other textile materials	kg	25 %	
5602 90 00	-- Other	kg	25 %	
5603	Nonwovens, whether or not impregnated, coated, covered or laminated			
	-- Of man-made filaments			
5603 11 00	-- Weighing not more than 25 g/m <sup>2</sup>	kg	15 %	
5603 12 00	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	kg	15 %	
5603 13 00	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	kg	15 %	
5603 14 00	-- Weighing more than 150 g/m <sup>2</sup>	kg	15 %	
	-- Other			
5603 91 00	-- Weighing not more than 25 g/m <sup>2</sup>	kg	15 %	
5603 92 00	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	kg	15 %	
5603 93 00	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	kg	15 %	
5603 94 00	-- Weighing more than 150 g/m <sup>2</sup>	kg	15 %	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics			
5604 10 00	-- Rubber thread and cord, textile covered	kg	15 %	
5604 90 00	-- Other	kg	15 %	
5605 00 00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	kg	15 %	
5606 00 00	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	kg	15 %	
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics			
	-- Of sisal or other textile fibres of the genus Agave			
5607 21 00	-- Binder or baler twine	kg	25 %	
5607 29 00	-- Other	kg	25 %	
	-- Of polyethylene or polypropylene			
5607 41 00	-- Binder or baler twine	kg	25 %	
5607 49 00	-- Other	kg	25 %	
5607 50 00	-- Of other synthetic fibres	kg	15 %	
5607 90 00	-- Other	kg	25 %	
5608	Knotted netting of twine, cordage or rope; made-up fishing nets and other made-up nets, of textile materials			
	-- Of man-made textile materials			
5608 11 00	-- Made-up fishing nets	kg	25 %	
5608 19 00	-- Other	kg	25 %	
5608 90 00	-- Other	kg	25 %	
5609 00 00	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included	kg	25 %	

## Chapter 57

## Carpets and other textile floor coverings

## Notes.

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
57	CHAPTER 57 - CARPETS AND OTHER TEXTILE FLOOR COVERINGS			
5701	Carpets and other textile floor coverings, knotted, whether or not made up			
5701 10 00	– Of wool or fine animal hair	m2	25 %	
5701 90 00	– Of other textile materials	m2	25 %	
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including ‘Kelem’, ‘Schumacks’, ‘Karamanie’ and similar hand-woven rugs			
5702 10 00	– ‘Kelem’, ‘Schumacks’, ‘Karamanie’ and similar hand-woven rugs	m2	25 %	
5702 20 00	– Floor coverings of coconut fibres (coir)	m2	25 %	
	– Other, of pile construction, not made up			
5702 31 00	– – Of wool or fine animal hair	m2	25 %	
5702 32 00	– – Of man-made textile materials	m2	25 %	
5702 39 00	– – Of other textile materials	m2	25 %	
	– Other, of pile construction, made up			
5702 41 00	– – Of wool or fine animal hair	m2	25 %	
5702 42 00	– – Of man-made textile materials	m2	25 %	
5702 49 00	– – Of other textile materials	m2	25 %	
5702 50 00	– Other, not of pile construction, not made up	m2	25 %	
	– Other, not of pile construction, made up			
5702 91 00	– – Of wool or fine animal hair	m2	25 %	
5702 92 00	– – Of man-made textile materials	m2	25 %	
5702 99 00	– – Of other textile materials	m2	25 %	
5703	Carpets and other textile floor coverings, tufted, whether or not made up			
5703 10 00	– Of wool or fine animal hair	m2	25 %	
5703 20 00	– Of nylon or other polyamides	m2	25 %	
5703 30 00	– Of other man-made textile materials	m2	25 %	
5703 90 00	– Of other textile materials	m2	25 %	
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up			
5704 10 00	– Tiles, having a maximum surface area of 0,3 m <sup>2</sup>	m2	25 %	
5704 20 00	– Tiles, having a maximum surface area exceeding 0,3 m <sup>2</sup> , but not exceeding 1 m <sup>2</sup>	m2	25 %	
5704 90 00	– Other	m2	25 %	
5705 00 00	Other carpets and other textile floor coverings, whether or not made up	m2	25 %	

## Chapter 58

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

#### Notes.

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
5. For the purposes of heading 58.06, the expression "narrow woven fabrics" means:
  - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
  - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
  - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
6. In heading 58.10, the expression "embroidery" means, inter alia, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
7. In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
58	CHAPTER 58 - SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY			
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806			
5801 10 00	– Of wool or fine animal hair	m2	25 %	
	– Of cotton			
5801 21 00	-- Uncut weft pile fabrics	m2	25 %	
5801 22 00	-- Cut corduroy	m2	25 %	
5801 23 00	-- Other weft pile fabrics	m2	25 %	
5801 26 00	-- Chenille fabrics	m2	25 %	
5801 27 00	-- Warp pile fabrics	m2	25 %	
	– Of man-made fibres			
5801 31 00	-- Uncut weft pile fabrics	m2	25 %	
5801 32 00	-- Cut corduroy	m2	25 %	
5801 33 00	-- Other weft pile fabrics	m2	25 %	
5801 36 00	-- Chenille fabrics	m2	25 %	
5801 37 00	-- Warp pile fabrics	m2	25 %	
5801 90 00	– Of other textile materials	m2	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703			
	– Terry towelling and similar woven terry fabrics, of cotton			
5802 11 00	-- Unbleached	m2	25 %	
5802 19 00	-- Other	m2	25 %	
5802 20 00	– Terry towelling and similar woven terry fabrics, of other textile materials	m2	25 %	
5802 30 00	– Tufted textile fabrics	m2	25 %	
5803 00 00	Gauze, other than narrow fabrics of heading 5806	m2	25 %	
5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006			
5804 10 00	– Tulles and other net fabrics	kg	25 %	
	– Mechanically made lace			
5804 21 00	-- Of man-made fibres	kg	25 %	
5804 29 00	-- Of other textile materials	kg	25 %	
5804 30 00	– Handmade lace	kg	25 %	
5805 00 00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	kg	25 %	
5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)			
5806 10 00	– Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	kg	25 %	
5806 20 00	– Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	kg	25 %	
	– Other woven fabrics			
5806 31 00	-- Of cotton	kg	25 %	
5806 32 00	-- Of man-made fibres	kg	25 %	
5806 39 00	-- Of other textile materials	kg	25 %	
5806 40 00	– Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg	25 %	
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered			
5807 10 00	– Woven	kg	25 %	
5807 90 00	– Other	kg	25 %	
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles			
5808 10 00	– Braids, in the piece	kg	25 %	
5808 90 00	– Other	kg	25 %	
5809 00 00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included	kg	25 %	
5810	Embroidery in the piece, in strips or in motifs			
5810 10 00	– Embroidery without visible ground	kg	25 %	
	– Other embroidery			
5810 91 00	-- Of cotton	kg	25 %	
5810 92 00	-- Of man-made fibres	kg	25 %	
5810 99 00	-- Of other textile materials	kg	25 %	
5811 00 00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	m2	25 %	

## Chapter 59

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

#### Notes.

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
2. Heading 59.03 applies to:
  - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
    - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
    - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);
    - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
    - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
    - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
    - (6) Textile products of heading 58.11;
  - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
3. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).  
This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
4. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:
  - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
    - (i) Weighing not more than 1,500 g/m<sup>2</sup> ; or
    - (ii) Weighing more than 1,500 g/m<sup>2</sup> and containing more than 50 % by weight of textile material;
  - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
  - (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.  
This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.
5. Heading 59.07 does not apply to:

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio 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:
- (1) 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 papermaking or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
59	CHAPTER 59 - IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE			
5901	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			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
5901 10 00	– Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	m2	15 %	
5901 90 00	– Other	m2	15 %	
5902	Tyre cord fabric of high-tenacity yarn of nylon or other polyamides, polyesters or viscose rayon			
5902 10 00	– Of nylon or other polyamides	m2	5 %	
5902 20 00	– Of polyesters	m2	5 %	
5902 90 00	– Other	m2	5 %	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902			
5903 10 00	– With poly(vinyl chloride)	m2	15 %	
5903 20 00	– With polyurethane	m2	15 %	
5903 90 00	– Other	m2	15 %	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape			
5904 10 00	– Linoleum	m2	25 %	
5904 90 00	– Other	m2	25 %	
5905 00 00	Textile wall coverings	kg	25 %	
5906	Rubberised textile fabrics, other than those of heading 5902			
5906 10 00	– Adhesive tape of a width not exceeding 20 cm	kg	25 %	
	– Other			
5906 91 00	– – Knitted or crocheted	kg	25 %	
5906 99 00	– – Other	kg	25 %	
5907 00 00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	m2	25 %	
5908 00 00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas-mantle fabric therefor, whether or not impregnated	kg	15 %	
5909 00 00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	kg	25 %	
5910 00 00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	kg	25 %	
5911	Textile products and articles, for technical uses, specified in note 7 to this chapter			
5911 10 00	– Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of ve	kg	15 %	
5911 20 00	– Bolting cloth, whether or not made up	kg	15 %	
	– Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement)			
5911 31 00	– – Weighing less than 650 g/m <sup>2</sup>	m2	15 %	
5911 32 00	– – Weighing 650 g/m <sup>2</sup> or more	m2	5 %	
5911 40 00	– Straining cloth of a kind used in oil-presses or the like, including that of human hair	kg	5 %	
5911 90 00	– Other	kg	15 %	



## Chapter 60

## Knitted or crocheted fabrics

## Notes.

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

## Subheading Note.

4. Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m<sup>2</sup> and not more than 55 g/m<sup>2</sup>, having a mesh size of not less than 20 holes/cm<sup>2</sup> and not more than 100 holes/cm<sup>2</sup>, and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
60	CHAPTER 60 - KNITTED OR CROCHETED FABRICS			
6001	Pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or crocheted			
6001 10 00	– 'Long pile' fabrics	kg	25 %	
	– Looped pile fabrics			
6001 21 00	-- Of cotton	kg	25 %	
6001 22 00	-- Of man-made fibres	kg	25 %	
6001 29 00	-- Of other textile materials	kg	25 %	
	– Other			
6001 91 00	-- Of cotton	kg	25 %	
6001 92 00	-- Of man-made fibres	kg	25 %	
6001 99 00	-- Of other textile materials	kg	25 %	
6002	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 6001			
6002 40 00	– Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread	kg	25 %	
6002 90 00	– Other	kg	25 %	
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002			
6003 10 00	– Of wool or fine animal hair	kg	25 %	
6003 20 00	– Of cotton	kg	25 %	
6003 30 00	– Of synthetic fibres	kg	25 %	
6003 40 00	– Of artificial fibres	kg	25 %	
6003 90 00	– Other	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
6004	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 6001			
6004 10 00	– Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread	kg	25 %	
6004 90 00	– Other	kg	25 %	
6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004			
	– Of cotton			
6005 21 00	-- Unbleached or bleached	kg	25 %	
6005 22 00	-- Dyed	kg	25 %	
6005 23 00	-- Of yarns of different colours	kg	25 %	
6005 24 00	-- Printed	kg	25 %	
	– Of synthetic fibres			
6005 35 00	-- Fabrics specified in subheading note 1 to this chapter	kg	25 %	
6005 36 00	-- Other, unbleached or bleached	kg	25 %	
6005 37 00	-- Other, dyed	kg	25 %	
6005 38 00	-- Other, of yarns of different colours	kg	25 %	
6005 39 00	-- Other, printed	kg	25 %	
	– Of artificial fibres			
6005 41 00	-- Unbleached or bleached	kg	25 %	
6005 42 00	-- Dyed	kg	25 %	
6005 43 00	-- Of yarns of different colours	kg	25 %	
6005 44 00	-- Printed	kg	25 %	
6005 90 00	– Other	kg	25 %	
6006	Other knitted or crocheted fabrics			
6006 10 00	– Of wool or fine animal hair	kg	25 %	
	– Of cotton			
6006 21 00	-- Unbleached or bleached	kg	25 %	
6006 22 00	-- Dyed	kg	25 %	
6006 23 00	-- Of yarns of different colours	kg	25 %	
6006 24 00	-- Printed	kg	25 %	
	– Of synthetic fibres			
6006 31 00	-- Unbleached or bleached	kg	25 %	
6006 32 00	-- Dyed	kg	25 %	
6006 33 00	-- Of yarns of different colours	kg	25 %	
6006 34 00	-- Printed	kg	25 %	
	– Of artificial fibres			
6006 41 00	-- Unbleached or bleached	kg	25 %	
6006 42 00	-- Dyed	kg	25 %	
6006 43 00	-- Of yarns of different colours	kg	25 %	
6006 44 00	-- Printed	kg	25 %	
6006 90 00	– Other	kg	25 %	

## Chapter 61

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

#### Notes.

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
  - (a) Goods of heading 62.12;
  - (b) Worn clothing or other worn articles of heading 63.09; or
  - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 61.03 and 61.04:
  - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
    - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket;

and

- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

- (b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
  - one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
  - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.
5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
6. For the purposes of heading 61.11:
  - (a) The expression “babies' garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;
  - (b) Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.
7. For the purposes of heading 61.12, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (crosscountry or alpine). They consist either of :
  - (a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
  - (b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :
    - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
    - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
61	CHAPTER 61 - ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED			
6101	Men's or boys' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103			
6101 20 00	– Of cotton	pce	25 %	TSC
6101 30 00	– Of man-made fibres	pce	25 %	TSC
6101 90 00	– Of other textile materials	pce	25 %	TSC

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
6102	Women's or girls' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6104			
6102 10 00	– Of wool or fine animal hair	pce	25 %	
6102 20 00	– Of cotton	pce	25 %	
6102 30 00	– Of man-made fibres	pce	25 %	
6102 90 00	– Of other textile materials	pce	25 %	
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted			
6103 10 00	– Suits	pce	25 %	TSC
	– Ensembles			
6103 22 00	-- Of cotton	pce	25 %	TSC
6103 23 00	-- Of synthetic fibres	pce	25 %	TSC
6103 29 00	-- Of other textile materials	pce	25 %	TSC
	– Jackets and blazers			
6103 31 00	-- Of wool or fine animal hair	pce	25 %	TSC
6103 32 00	-- Of cotton	pce	25 %	TSC
6103 33 00	-- Of synthetic fibres	pce	25 %	TSC
6103 39 00	-- Of other textile materials	pce	25 %	TSC
	– Trousers, bib and brace overalls, breeches and shorts			
6103 41 00	-- Of wool or fine animal hair	pce	25 %	
6103 42 00	-- Of cotton	pce	25 %	
6103 43 00	-- Of synthetic fibres	pce	25 %	
6103 49 00	-- Of other textile materials	pce	25 %	
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted			
	– Suits			
6104 13 00	-- Of synthetic fibres	pce	25 %	
6104 19 00	-- Of other textile materials	pce	25 %	
	– Ensembles			
6104 22 00	-- Of cotton	pce	25 %	
6104 23 00	-- Of synthetic fibres	pce	25 %	
6104 29 00	-- Of other textile materials	pce	25 %	
	– Jackets and blazers			
6104 31 00	-- Of wool or fine animal hair	pce	25 %	
6104 32 00	-- Of cotton	pce	25 %	
6104 33 00	-- Of synthetic fibres	pce	25 %	
6104 39 00	-- Of other textile materials	pce	25 %	
	– Dresses			
6104 41 00	-- Of wool or fine animal hair	pce	25 %	
6104 42 00	-- Of cotton	pce	25 %	
6104 43 00	-- Of synthetic fibres	pce	25 %	
6104 44 00	-- Of artificial fibres	pce	25 %	
6104 49 00	-- Of other textile materials	pce	25 %	
	– Skirts and divided skirts			
6104 51 00	-- Of wool or fine animal hair	pce	25 %	
6104 52 00	-- Of cotton	pce	25 %	
6104 53 00	-- Of synthetic fibres	pce	25 %	
6104 59 00	-- Of other textile materials	pce	25 %	
	– Trousers, bib and brace overalls, breeches and shorts			
6104 61 00	-- Of wool or fine animal hair	pce	25 %	
6104 62 00	-- Of cotton	pce	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
6104 63 00	-- Of synthetic fibres	pce	25 %	
6104 69 00	-- Of other textile materials	pce	25 %	
6105	Men's or boys' shirts, knitted or crocheted			
6105 10 00	-- Of cotton	pce	25 %	TSC
6105 20 00	-- Of man-made fibres	pce	25 %	TSC
6105 90 00	-- Of other textile materials	pce	25 %	TSC
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted			
6106 10 00	-- Of cotton	pce	25 %	
6106 20 00	-- Of man-made fibres	pce	25 %	
6106 90 00	-- Of other textile materials	pce	25 %	
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted			
	-- Underpants and briefs			
6107 11 00	-- Of cotton	pce	25 %	TSC
6107 12 00	-- Of man-made fibres	pce	25 %	TSC
6107 19 00	-- Of other textile materials	pce	25 %	TSC
	-- Nightshirts and pyjamas			
6107 21 00	-- Of cotton	pce	25 %	TSC
6107 22 00	-- Of man-made fibres	pce	25 %	TSC
6107 29 00	-- Of other textile materials	pce	25 %	TSC
	-- Other			
6107 91 00	-- Of cotton	pce	25 %	TSC
6107 99 00	-- Of other textile materials	pce	25 %	TSC
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted			
	-- Slips and petticoats			
6108 11 00	-- Of man-made fibres	pce	25 %	
6108 19 00	-- Of other textile materials	pce	25 %	
	-- Briefs and panties			
6108 21 00	-- Of cotton	pce	25 %	
6108 22 00	-- Of man-made fibres	pce	25 %	
6108 29 00	-- Of other textile materials	pce	25 %	
	-- Nightdresses and pyjamas			
6108 31 00	-- Of cotton	pce	25 %	
6108 32 00	-- Of man-made fibres	pce	25 %	
6108 39 00	-- Of other textile materials	pce	25 %	
	-- Other			
6108 91 00	-- Of cotton	pce	25 %	
6108 92 00	-- Of man-made fibres	pce	25 %	
6108 99 00	-- Of other textile materials	pce	25 %	
6109	T-shirts, singlets and other vests, knitted or crocheted			
6109 10 00	-- Of cotton	pce	25 %	TSC
6109 90 00	-- Of other textile materials	pce	25 %	TSC
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted			
	-- Of wool or fine animal hair			
6110 11 00	-- Of wool	pce	25 %	TSC
6110 12 00	-- Of Kashmir (cashmere) goats	pce	25 %	TSC
6110 19 00	-- Other	pce	25 %	TSC
6110 20 00	-- Of cotton	pce	25 %	TSC
6110 30 00	-- Of man-made fibres	pce	25 %	TSC
6110 90 00	-- Of other textile materials	pce	25 %	TSC

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
6111	Babies' garments and clothing accessories, knitted or crocheted			
6111 20 00	– Of cotton	pa	25 %	TSC
6111 30 00	– Of synthetic fibres	pa	25 %	TSC
6111 90 00	– Of other textile materials	pa	25 %	TSC
6112	Tracksuits, ski suits and swimwear, knitted or crocheted			
	– Tracksuits			
6112 11 00	-- Of cotton	pce	25 %	TSC
6112 12 00	-- Of synthetic fibres	pce	25 %	TSC
6112 19 00	-- Of other textile materials	pce	25 %	TSC
6112 20 00	– Ski suits	kg	25 %	
	– Men's or boys' swimwear			
6112 31 00	-- Of synthetic fibres	pce	25 %	TSC
6112 39 00	-- Of other textile materials	pce	25 %	TSC
	– Women's or girls' swimwear			
6112 41 00	-- Of synthetic fibres	pce	25 %	
6112 49 00	-- Of other textile materials	pce	25 %	
6113 00 00	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907	kg	25 %	
6114	Other garments, knitted or crocheted			
6114 20 00	– Of cotton	kg	25 %	TSC
6114 30 00	– Of man-made fibres	kg	25 %	TSC
6114 90 00	– Of other textile materials	kg	25 %	TSC
6115	Pantyhose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted			
6115 10 00	– Graduated compression hosiery (for example, stockings for varicose veins)	pa	25 %	
	– Other pantyhose and tights			
6115 21 00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	pce	25 %	
6115 22 00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	pce	25 %	
6115 29 00	-- Of other textile materials	pce	25 %	
6115 30 00	– Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	pa	25 %	
	– Other			
6115 94 00	-- Of wool or fine animal hair	pa	25 %	
6115 95 00	-- Of cotton	pa	25 %	
6115 96 00	-- Of synthetic fibres	pa	25 %	
6115 99 00	-- Of other textile materials	pa	25 %	
6116	Gloves, mittens and mitts, knitted or crocheted			
6116 10 00	– Impregnated, coated or covered with plastics or rubber	pa	25 %	
	– Other			
6116 91 00	-- Of wool or fine animal hair	pa	25 %	
6116 92 00	-- Of cotton	pa	25 %	
6116 93 00	-- Of synthetic fibres	pa	25 %	
6116 99 00	-- Of other textile materials	pa	25 %	
6117	Other made-up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories			
6117 10 00	– Shawls, scarves, mufflers, mantillas, veils and the like	kg	25 %	
6117 80 00	– Other accessories	kg	25 %	
6117 90 00	– Parts	kg	25 %	

## Chapter 62

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

#### Notes.

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
2. This Chapter does not cover:
  - (a) Worn clothing or other worn articles of heading 63.09; or
  - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 62.03 and 62.04:

- (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
  - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
  - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

- (b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
  - one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
  - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 62.11.

4. For the purposes of heading 62.09:



- (a) The expression “babies' garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;
- (b) Articles which are, prima facie, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
5. Garments which are, prima facie, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
6. For the purposes of heading 62.11, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (crosscountry or alpine). They consist either of :
- (a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
  - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
- The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
- All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
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.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
62	CHAPTER 62 - ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED			
6201	Men's or boys' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, other than those of heading 6203			
	– Overcoats, raincoats, car coats, capes, cloaks and similar articles			
6201 11 00	-- Of wool or fine animal hair	pce	25 %	TSC
6201 12 00	-- Of cotton	pce	25 %	TSC
6201 13 00	-- Of man-made fibres	pce	25 %	TSC
6201 19 00	-- Of other textile materials	pce	25 %	TSC
	– Other			
6201 91 00	-- Of wool or fine animal hair	pce	25 %	TSC
6201 92 00	-- Of cotton	pce	25 %	TSC
6201 93 00	-- Of man-made fibres	pce	25 %	TSC

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
6201 99 00	-- Of other textile materials	pce	25 %	TSC
6202	Women's or girls' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, other than those of heading 6204			
	-- Overcoats, raincoats, car coats, capes, cloaks and similar articles			
6202 11 00	-- Of wool or fine animal hair	pce	25 %	
6202 12 00	-- Of cotton	pce	25 %	
6202 13 00	-- Of man-made fibres	pce	25 %	
6202 19 00	-- Of other textile materials	pce	25 %	
	-- Other			
6202 91 00	-- Of wool or fine animal hair	pce	25 %	
6202 92 00	-- Of cotton	pce	25 %	
6202 93 00	-- Of man-made fibres	pce	25 %	
6202 99 00	-- Of other textile materials	pce	25 %	
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)			
	-- Suits			
6203 11 00	-- Of wool or fine animal hair	pce	25 %	TSC
6203 12 00	-- Of synthetic fibres	pce	25 %	TSC
6203 19 00	-- Of other textile materials	pce	25 %	TSC
	-- Ensembles			
6203 22 00	-- Of cotton	pce	25 %	TSC
6203 23 00	-- Of synthetic fibres	pce	25 %	TSC
6203 29 00	-- Of other textile materials	pce	25 %	TSC
	-- Jackets and blazers			
6203 31 00	-- Of wool or fine animal hair	pce	25 %	TSC
6203 32 00	-- Of cotton	pce	25 %	TSC
6203 33 00	-- Of synthetic fibres	pce	25 %	TSC
6203 39 00	-- Of other textile materials	pce	25 %	TSC
	-- Trousers, bib and brace overalls, breeches and shorts			
6203 41 00	-- Of wool or fine animal hair	pce	25 %	TSC
6203 42 00	-- Of cotton	pce	25 %	TSC
6203 43 00	-- Of synthetic fibres	pce	25 %	TSC
6203 49 00	-- Of other textile materials	pce	25 %	TSC
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)			
	-- Suits			
6204 11 00	-- Of wool or fine animal hair	pce	25 %	
6204 12 00	-- Of cotton	pce	25 %	
6204 13 00	-- Of synthetic fibres	pce	25 %	
6204 19 00	-- Of other textile materials	pce	25 %	
	-- Ensembles			
6204 21 00	-- Of wool or fine animal hair	pce	25 %	
6204 22 00	-- Of cotton	pce	25 %	
6204 23 00	-- Of synthetic fibres	pce	25 %	
6204 29 00	-- Of other textile materials	pce	25 %	
	-- Jackets and blazers			
6204 31 00	-- Of wool or fine animal hair	pce	25 %	
6204 32 00	-- Of cotton	pce	25 %	
6204 33 00	-- Of synthetic fibres	pce	25 %	
6204 39 00	-- Of other textile materials	pce	25 %	
	-- Dresses			
6204 41 00	-- Of wool or fine animal hair	pce	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
6204 42 00	-- Of cotton	pce	25 %	
6204 43 00	--- Of synthetic fibres	pce	25 %	
6204 44 00	--- Of artificial fibres	pce	25 %	
6204 49 00	--- Of other textile materials	pce	25 %	
	-- Skirts and divided skirts			
6204 51 00	-- Of wool or fine animal hair	pce	25 %	
6204 52 00	-- Of cotton	pce	25 %	
6204 53 00	-- Of synthetic fibres	pce	25 %	
6204 59 00	-- Of other textile materials	pce	25 %	
	-- Trousers, bib and brace overalls, breeches and shorts			
6204 61 00	-- Of wool or fine animal hair	pce	25 %	
6204 62 00	-- Of cotton	pce	25 %	
6204 63 00	-- Of synthetic fibres	pce	25 %	
6204 69 00	-- Of other textile materials	pce	25 %	
6205	Men's or boys' shirts			
6205 20 00	-- Of cotton	pce	25 %	TSC
6205 30 00	-- Of man-made fibres	pce	25 %	TSC
6205 90 00	-- Of other textile materials	pce	25 %	TSC
6206	Women's or girls' blouses, shirts and shirt-blouses			
6206 10 00	-- Of silk or silk waste	pce	25 %	
6206 20 00	-- Of wool or fine animal hair	pce	25 %	
6206 30 00	-- Of cotton	pce	25 %	
6206 40 00	-- Of man-made fibres	pce	25 %	
6206 90 00	-- Of other textile materials	pce	25 %	
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles			
	-- Underpants and briefs			
6207 11 00	--- Of cotton	pce	25 %	TSC
6207 19 00	--- Of other textile materials	pce	25 %	TSC
	-- Nightshirts and pyjamas			
6207 21 00	--- Of cotton	pce	25 %	TSC
6207 22 00	--- Of man-made fibres	pce	25 %	TSC
6207 29 00	--- Of other textile materials	pce	25 %	TSC
	-- Other			
6207 91 00	--- Of cotton	kg	25 %	TSC
6207 99 00	--- Of other textile materials	kg	25 %	TSC
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles			
	-- Slips and petticoats			
6208 11 00	--- Of man-made fibres	pce	25 %	
6208 19 00	--- Of other textile materials	pce	25 %	
	-- Nightdresses and pyjamas			
6208 21 00	--- Of cotton	pce	25 %	
6208 22 00	--- Of man-made fibres	pce	25 %	
6208 29 00	--- Of other textile materials	pce	25 %	
	-- Other			
6208 91 00	--- Of cotton	kg	25 %	
6208 92 00	--- Of man-made fibres	kg	25 %	
6208 99 00	--- Of other textile materials	kg	25 %	
6209	Babies' garments and clothing accessories			
6209 20 00	-- Of cotton	kg	25 %	TSC
6209 30 00	-- Of synthetic fibres	kg	25 %	TSC

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
6209 90 00	– Of other textile materials	kg	25 %	TSC
6210	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907			
6210 10 00	– Of fabrics of heading 5602 or 5603	kg	25 %	
6210 20 00	– Other garments, of the type described in subheadings 620111 to 620119	pce	25 %	
6210 30 00	– Other garments, of the type described in subheadings 620211 to 620219	pce	25 %	
6210 40 00	– Other men's or boys' garments	kg	25 %	
6210 50 00	– Other women's or girls' garments	kg	25 %	
6211	Tracksuits, ski suits and swimwear; other garments			
	– Swimwear			
6211 11 00	-- Men's or boys'	pce	25 %	TSC
6211 12 00	-- Women's or girls'	pce	25 %	
6211 20 00	– Ski suits	pce	25 %	
	– Other garments, men's or boys'			
6211 32 00	-- Of cotton	pce	25 %	
6211 33 00	-- Of man-made fibres	pce	25 %	
6211 39 00	-- Of other textile materials	kg	25 %	
	– Other garments, women's or girls'			
6211 42 00	-- Of cotton	pce	25 %	
6211 43 00	-- Of man-made fibres	pce	25 %	
6211 49 00	-- Of other textile materials	kg	25 %	
6212	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted			
6212 10 00	– Brassières	pce	25 %	TSC
6212 20 00	– Girdles and panty girdles	pce	25 %	TSC
6212 30 00	– Corselettes	pce	25 %	TSC
6212 90 00	– Other	kg	25 %	
6213	Handkerchiefs			
6213 20 00	– Of cotton	pce	25 %	TSC
6213 90 00	– Of other textile materials	pce	25 %	TSC
6214	Shawls, scarves, mufflers, mantillas, veils and the like			
6214 10 00	– Of silk or silk waste	pce	25 %	TSC
6214 20 00	– Of wool or fine animal hair	pce	25 %	TSC
6214 30 00	– Of synthetic fibres	pce	25 %	TSC
6214 40 00	– Of artificial fibres	pce	25 %	TSC
6214 90 00	– Of other textile materials	pce	25 %	TSC
6215	Ties, bow ties and cravats			
6215 10 00	– Of silk or silk waste	pce	25 %	TSC
6215 20 00	– Of man-made fibres	pce	25 %	TSC
6215 90 00	– Of other textile materials	pce	25 %	TSC
6216 00 00	Gloves, mittens and mitts	pa	25 %	
6217	Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212			
6217 10 00	– Accessories	kg	25 %	TSC
6217 90 00	– Parts	kg	25 %	TSC

### Chapter 63

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

##### Notes.

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

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

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

##### Subheading Note.

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
63	CHAPTER 63 - OTHER MADE-UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS			
	I. OTHER MADE-UP TEXTILE ARTICLES			
6301	Blankets and travelling rugs			
6301 10 00	– Electric blankets	pce	25 %	
6301 20 00	– Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	pce	25 %	
6301 30 00	– Blankets (other than electric blankets) and travelling rugs, of cotton	pce	25 %	
6301 40 00	– Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	pce	25 %	
6301 90 00	– Other blankets and travelling rugs	pce	25 %	
6302	Bedlinen, table linen, toilet linen and kitchen linen			
6302 10 00	– Bedlinen, knitted or crocheted	kg	25 %	
	– Other bedlinen, printed			
6302 21 00	– – Of cotton	kg	25 %	
6302 22 00	– – Of man-made fibres	kg	25 %	
6302 29 00	– – Of other textile materials	kg	25 %	
	– Other bedlinen			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
6302 31 00	-- Of cotton	kg	25 %	
6302 32 00	--- Of man-made fibres	kg	25 %	
6302 39 00	--- Of other textile materials	kg	25 %	
6302 40 00	- Table linen, knitted or crocheted	kg	25 %	
	- Other table linen			
6302 51 00	-- Of cotton	kg	25 %	
6302 53 00	-- Of man-made fibres	kg	25 %	
6302 59 00	-- Of other textile materials	kg	25 %	
6302 60 00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	kg	25 %	
	- Other			
6302 91 00	-- Of cotton	kg	25 %	
6302 93 00	-- Of man-made fibres	kg	25 %	
6302 99 00	-- Of other textile materials	kg	25 %	
6303	Curtains (including drapes) and interior blinds; curtain or bed valances			
	- Knitted or crocheted			
6303 12 00	--- Of synthetic fibres	m2	25 %	
6303 19 00	--- Of other textile materials	m2	25 %	
	- Other			
6303 91 00	--- Of cotton	m2	25 %	
6303 92 00	--- Of synthetic fibres	m2	25 %	
6303 99 00	--- Of other textile materials	m2	25 %	
6304	Other furnishing articles, excluding those of heading 9404			
	- Bedspreads			
6304 11 00	--- Knitted or crocheted	pce	25 %	
6304 19 00	--- Other	pce	25 %	
6304 20 00	- Bed nets specified in subheading note 1 to this chapter	pce	5 %	
	- Other			
	--- Knitted or crocheted			
6304 91 10	--- Mosquito net	kg	5 %	
6304 91 90	--- Other	kg	25 %	
6304 92 00	-- Not knitted or crocheted, of cotton	kg	25 %	
6304 93 00	-- Not knitted or crocheted, of synthetic fibres	kg	25 %	
6304 99 00	-- Not knitted or crocheted, of other textile materials	kg	25 %	
6305	Sacks and bags, of a kind used for the packing of goods			
6305 10 00	- Of jute or of other textile bast fibres of heading 5303	kg	25 %	
6305 20 00	- Of cotton	kg	25 %	
	- Of man-made textile materials			
6305 32 00	-- Flexible intermediate bulk containers	kg	25 %	
6305 33 00	-- Other, of polyethylene or polypropylene strip or the like	kg	25 %	
6305 39 00	-- Other	kg	25 %	
6305 90 00	- Of other textile materials	kg	25 %	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods			
	- Tarpaulins, awnings and sunblinds			
6306 12 00	--- Of synthetic fibres	kg	25 %	
6306 19 00	--- Of other textile materials	kg	25 %	
	- Tents			
6306 22 00	--- Of synthetic fibres	kg	25 %	
6306 29 00	--- Of other textile materials	kg	25 %	
6306 30 00	- Sails	kg	25 %	
6306 40 00	- Pneumatic mattresses	pce	25 %	
6306 90 00	- Other	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
6307	Other made-up articles, including dress patterns			
6307 10 00	– Floorcloths, dishcloths, dusters and similar cleaning cloths	kg	25 %	
6307 20 00	– Life jackets and lifebelts	kg	5 %	
6307 90 00	– Other	kg	25 %	
	II. SETS			
6308 00 00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale	kg	25 %	
	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS			
	Worn clothing and other worn articles			
6309 00 10	Worn clothing	kg	35 %	
6309 00 20	Worn footwear	kg	35 %	
6309 00 90	Other worn articles	kg	35 %	
6310	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 00	– Sorted	kg	15 %	
6310 90 00	– Other	kg	15 %	

Section XII

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

**Chapter 64**

**Footwear, gaiters and the like; parts of such articles**

**Notes.**

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

**Subheading Note.**

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



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
XII	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	CHAPTER 64 - FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES			
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes			
6401 10 00	– Footwear incorporating a protective metal toecap	pa	25 %	
	– Other footwear			
6401 92 00	-- Covering the ankle but not covering the knee	pa	25 %	
6401 99 00	-- Other	pa	25 %	
6402	Other footwear with outer soles and uppers of rubber or plastics			
	– Sports footwear			
6402 12 00	-- Ski-boots, cross-country ski footwear and snowboard boots	pa	25 %	
6402 19 00	-- Other	pa	25 %	TSC
6402 20 00	– Footwear with upper straps or thongs assembled to the sole by means of plugs	pa	25 %	TSC
	– Other footwear			
6402 91 00	-- Covering the ankle	pa	25 %	TSC
6402 99 00	-- Other	pa	25 %	TSC
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather			
	– Sports footwear			
6403 12 00	-- Ski-boots, cross-country ski footwear and snowboard boots	pa	25 %	
6403 19 00	-- Other	pa	25 %	TSC
6403 20 00	– Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	pa	25 %	TSC
6403 40 00	– Other footwear, incorporating a protective metal toecap	pa	25 %	
	– Other footwear with outer soles of leather			
6403 51 00	-- Covering the ankle	pa	25 %	TSC
6403 59 00	-- Other	pa	25 %	TSC
	– Other footwear			
6403 91 00	-- Covering the ankle	pa	25 %	TSC
6403 99 00	-- Other	pa	25 %	TSC
6404	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 00	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	pa	25 %	TSC
6404 19 00	-- Other	pa	25 %	TSC
6404 20 00	– Footwear with outer soles of leather or composition leather	pa	25 %	TSC
6405	Other footwear			
6405 10 00	– With uppers of leather or composition leather	pa	25 %	
6405 20 00	– With uppers of textile materials	pa	25 %	
6405 90 00	– Other	pa	25 %	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof			
6406 10 00	– Uppers and parts thereof, other than stiffeners	kg	15 %	
6406 20 00	– Outer soles and heels, of rubber or plastics	kg	15 %	
6406 90 00	– Other	pa	15 %	

## Chapter 65

### Headgear and parts thereof

**Notes.**

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
65	CHAPTER 65 - HEADGEAR AND PARTS THEREOF			
6501 00 00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	pce	15 %	
6502 00 00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	pce	15 %	
[6503]				
6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	pce	25 %	
6505 00 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; hairnets of any material, whether or not lined or trimmed	pce	25 %	
6506	Other headgear, whether or not lined or trimmed			
6506 10 00	– Safety headgear	pce	5 %	
	– Other			
6506 91 00	– – Of rubber or of plastics	pce	25 %	
6506 99 00	– – Of other materials	pce	25 %	
6507 00 00	Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	kg	15 %	

## Chapter 66

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

**Notes.**

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
66	CHAPTER 66 - UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF			
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)			
6601 10 00	– Garden or similar umbrellas	pce	25 %	
	– Other			
6601 91 00	– – Having a telescopic shaft	pce	25 %	
6601 99 00	– – Other	pce	25 %	
6602 00 00	Walking sticks, seat-sticks, whips, riding-crops and the like	kg	25 %	
6603	Parts, trimmings and accessories of articles of heading 6601 or 6602			
6603 20 00	– Umbrella frames, including frames mounted on shafts (sticks)	kg	15 %	
6603 90 00	– Other	kg	15 %	

## Chapter 67

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

**Notes.**

1. This Chapter does not cover:
  - (a) Straining cloth of human hair (heading 59.11);
  - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
  - (c) Footwear (Chapter 64);
  - (d) Headgear or hair-nets (Chapter 65);
  - (e) Toys, sports requisites or carnival articles (Chapter 95); or
  - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading 67.01 does not cover:
  - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
  - (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
  - (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.
3. 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.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
67	CHAPTER 67 - PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR			
6701 00 00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)	kg	25 %	
6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit			
6702 10 00	– Of plastics	kg	25 %	
6702 90 00	– Of other materials	kg	25 %	
6703 00 00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	kg	25 %	
6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included			
	– Of synthetic textile materials			
6704 11 00	– – Complete wigs	kg	25 %	
6704 19 00	– – Other	kg	25 %	
6704 20 00	– Of human hair	kg	25 %	
6704 90 00	– Of other materials	kg	25 %	

## Section XIII

**ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE****Chapter 68****Articles of stone, plaster, cement, asbestos, mica or similar materials****Notes.**

1. This Chapter does not cover:
  - (a) Goods of Chapter 25;
  - (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
  - (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
  - (d) Articles of Chapter 71;
  - (e) Tools or parts of tools, of Chapter 82;
  - (f) Lithographic stones of heading 84.42;
  - (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
  - (h) Dental burrs (heading 90.18);
    - (ij) Articles of Chapter 91 (for example, clocks and clock cases);
  - (k) (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - (l) (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
  - (m) (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (for example, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles); or
  - (n) (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.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
XIII	SECTION XIII - ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE			
68	CHAPTER 68 - ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS			
6801 00 00	Setts, curbstones and flagstones, of natural stone (except slate)	kg	25 %	
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of			
6802 10 00	– Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder			
	– Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface			
6802 21 00	-- Marble, travertine and alabaster	kg	25 %	
6802 23 00	-- Granite	kg	25 %	
6802 29 00	-- Other stone	kg	25 %	
	– Other			
6802 91 00	-- Marble, travertine and alabaster	kg	25 %	
6802 92 00	-- Other calcareous stone	kg	25 %	
6802 93 00	-- Granite	kg	25 %	
6802 99 00	-- Other stone	kg	25 %	
6803 00 00	Worked slate and articles of slate or of agglomerated slate	kg	25 %	
6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, truing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives,			
6804 10 00	– Millstones and grindstones for milling, grinding or pulping	kg	25 %	
	– Other millstones, grindstones, grinding wheels and the like			
6804 21 00	-- Of agglomerated synthetic or natural diamond	kg	25 %	
6804 22 00	-- Of other agglomerated abrasives or of ceramics	kg	25 %	
6804 23 00	-- Of natural stone	kg	25 %	
6804 30 00	– Hand sharpening or polishing stones	kg	25 %	
6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up			
6805 10 00	– On a base of woven textile fabric only	kg	25 %	
6805 20 00	– On a base of paper or paperboard only	kg	25 %	
6805 30 00	– On a base of other materials	kg	25 %	
6806	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 o			
6806 10 00	– Slag-wool, rock-wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	kg	25 %	
6806 20 00	– Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg	25 %	
6806 90 00	– Other	kg	25 %	
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)			
6807 10 00	– In rolls	m2	25 %	
6807 90 00	– Other	kg	25 %	
6808 00 00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste of wood, agglomerated with cement, plaster or other mineral binders	kg	25 %	
6809	Articles of plaster or of compositions based on plaster			
	– Boards, sheets, panels, tiles and similar articles, not ornamented			
6809 11 00	-- Faced or reinforced with paper or paperboard only	m2	25 %	
6809 19 00	-- Other	m2	25 %	
6809 90 00	– Other articles	kg	25 %	
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced			
	– Tiles, flagstones, bricks and similar articles			
6810 11 00	-- Building blocks and bricks	kg	25 %	
6810 19 00	-- Other	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	– Other articles			
6810 91 00	-- Prefabricated structural components for building or civil engineering	kg	25 %	
6810 99 00	-- Other	kg	25 %	
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like			
6811 40 00	– Containing asbestos	kg	25 %	TSC
	– Not containing asbestos			
6811 81 00	-- Corrugated sheets	kg	25 %	
6811 82 00	-- Other sheets, panels, tiles and similar articles	kg	25 %	
6811 89 00	-- Other articles	kg	25 %	
6812	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			
6812 80 00	– Of crocidolite	kg	5 %	
	– Other			
6812 91 00	-- Clothing, clothing accessories, footwear and headgear	kg	15 %	
6812 92 00	-- Paper, millboard and felt	kg	25 %	
6812 93 00	-- Compressed asbestos fibre jointing, in sheets or rolls	kg	25 %	
6812 99 00	-- Other	kg	5 %	
6813	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			
6813 20 00	– Containing asbestos	kg	15 %	
	– Not containing asbestos			
6813 81 00	-- Brake linings and pads	kg	15 %	
6813 89 00	-- Other	kg	15 %	
6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials			
6814 10 00	– Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	25 %	
6814 90 00	– Other	kg	25 %	
6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included			
6815 10 00	– Non-electrical articles of graphite or other carbon	kg	25 %	
6815 20 00	– Articles of peat	kg	25 %	
	– Other articles			
6815 91 00	-- Containing magnesite, dolomite or chromite	kg	25 %	
6815 99 00	-- Other	kg	25 %	

## Chapter 69

### Ceramic products

**Notes.**

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.
2. This Chapter does not cover:
  - (o) Products of heading 28.44;
  - (p) Articles of heading 68.04;
  - (q) Articles of Chapter 71 (for example, imitation jewellery);
  - (r) Cermets of heading 81.13;
  - (s) Articles of Chapter 82;
  - (t) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
  - (u) Artificial teeth (heading 90.21);
  - (v) 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) (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
  - (l) (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes);  
or
  - (m) (m) Articles of Chapter 97 (for example, works of art).

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
69	CHAPTER 69 - CERAMIC PRODUCTS			
	I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS			
6901 00 00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	kg	25 %	
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths			
6902 10 00	– Containing, by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>	kg	5 %	
6902 20 00	– Containing, by weight, more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products	kg	5 %	
6902 90 00	– Other	kg	5 %	
6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths			
6903 10 00	– Containing, by weight, more than 50 % of graphite or other carbon or of a mixture of these products	kg	15 %	
6903 20 00	– Containing, by weight, more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> )	kg	15 %	
6903 90 00	– Other	kg	15 %	
	II. OTHER CERAMIC PRODUCTS			



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like			
6904 10 00	– Building bricks	pce	25 %	
6904 90 00	– Other	kg	25 %	
6905	Roofing tiles, chimney pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods			
6905 10 00	– Roofing tiles	pce	25 %	
6905 90 00	– Other	kg	25 %	
6906 00 00	Ceramic pipes, conduits, guttering and pipe fittings	kg	25 %	
6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics			
	– Flags and paving, hearth or wall tiles, other than those of subheadings 690730 and 690740			
6907 21 00	-- Of a water absorption coefficient by weight not exceeding 0,5 %	m2	25 %	
6907 22 00	-- Of a water absorption coefficient by weight exceeding 0,5 % but not exceeding 10 %	m2	25 %	
6907 23 00	-- Of a water absorption coefficient by weight exceeding 10 %	m2	25 %	
6907 30 00	– Mosaic cubes and the like, other than those of subheading 690740	m2	25 %	
6907 40 00	– Finishing ceramics	m2	25 %	
[6908]				
6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods			
	– Ceramic wares for laboratory, chemical or other technical uses			
6909 11 00	-- Of porcelain or china	kg	5 %	
6909 12 00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	kg	5 %	
6909 19 00	-- Other	kg	5 %	
6909 90 00	– Other	kg	5 %	
6910	Ceramic sinks, washbasins, washbasin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures			
6910 10 00	– Of porcelain or china	kg	25 %	
6910 90 00	– Other	kg	25 %	
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china			
6911 10 00	– Tableware and kitchenware	kg	25 %	
6911 90 00	– Other	kg	25 %	
6912 00 00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	kg	25 %	
6913	Statuettes and other ornamental ceramic articles			
6913 10 00	– Of porcelain or china	kg	25 %	
6913 90 00	– Other	kg	25 %	
6914	Other ceramic articles			
6914 10 00	– Of porcelain or china	kg	25 %	
6914 90 00	– Other	kg	25 %	

## Chapter 70

### Glass and glassware

#### Notes.

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

#### Subheading Note.

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 %.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
70	CHAPTER 70 - GLASS AND GLASSWARE			
7001 00 00	Cullet and other waste and scrap of glass; glass in the mass	kg	5 %	
7002	Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked			
7002 10 00	– Balls	kg	15 %	
7002 20 00	– Rods	kg	15 %	
	– Tubes			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
7002 31 00	-- Of fused quartz or other fused silica	kg	15 %	
7002 32 00	-- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	kg	15 %	
7002 39 00	-- Other	kg	15 %	
7003	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 00	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	m2	15 %	
7003 19 00	-- Other	m2	15 %	
7003 20 00	– Wired sheets	m2	15 %	
7003 30 00	– Profiles	kg	15 %	
7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked			
7004 20 00	– Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	m2	15 %	
7004 90 00	– Other glass	m2	15 %	
7005	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 00	– Non-wired glass, having an absorbent, reflecting or non-reflecting layer	m2	15 %	
	– Other non-wired glass			
7005 21 00	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	m2	15 %	
7005 29 00	-- Other	m2	15 %	
7005 30 00	– Wired glass	m2	15 %	
7006 00 00	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	kg	25 %	
7007	Safety glass, consisting of toughened (tempered) or laminated glass			
	– Toughened (tempered) safety glass			
7007 11 00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	15 %	
7007 19 00	-- Other	m2	15 %	
	– Laminated safety glass			
7007 21 00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	kg	15 %	
7007 29 00	-- Other	m2	15 %	
7008 00 00	Multiple-walled insulating units of glass	m2	15 %	
7009	Glass mirrors, whether or not framed, including rear-view mirrors			
7009 10 00	– Rear-view mirrors for vehicles	pce	25 %	
	– Other			
7009 91 00	-- Unframed	kg	25 %	
7009 92 00	-- Framed	kg	25 %	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass			
	– Ampoules			
7010 10 10	--- For pharmaceutical products	pce	5 %	
7010 10 90	--- Other	pce	25 %	
7010 20 00	– Stoppers, lids and other closures	kg	15 %	
7010 90 00	– Other	pce	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode ray tubes or the like			
7011 10 00	– For electric lighting	kg	15 %	
7011 20 00	– For cathode ray tubes	kg	15 %	
7011 90 00	– Other	kg	15 %	
[7012]				
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)			
7013 10 00	– Of glass ceramics	pce	25 %	
	– Stemware drinking glasses, other than of glass ceramics			
7013 22 00	-- Of lead crystal	pce	25 %	
7013 28 00	-- Other	pce	25 %	
	– Other drinking glasses, other than of glass ceramics			
7013 33 00	-- Of lead crystal	pce	25 %	
7013 37 00	-- Other	pce	25 %	
	– Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass ceramics			
7013 41 00	-- Of lead crystal	pce	25 %	
7013 42 00	-- Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	pce	25 %	
7013 49 00	-- Other	pce	25 %	
	– Other glassware			
7013 91 00	-- Of lead crystal	pce	25 %	
7013 99 00	-- Other	pce	25 %	
7014 00 00	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked	kg	15 %	
7015	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses			
7015 10 00	– Glasses for corrective spectacles	kg	5 %	
7015 90 00	– Other	kg	15 %	
7016	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 si			
7016 10 00	– Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg	25 %	
7016 90 00	– Other	m2	25 %	
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated			
7017 10 00	– Of fused quartz or other fused silica	kg	5 %	
7017 20 00	– Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	kg	5 %	
7017 90 00	– Other	kg	5 %	
7018	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, ot			
7018 10 00	– Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	kg	25 %	
7018 20 00	– Glass microspheres not exceeding 1 mm in diameter	kg	25 %	
7018 90 00	– Other	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics) – Slivers, rovings, yarn and chopped strands			
7019 11 00	-- Chopped strands, of a length of not more than 50 mm	kg	15 %	
7019 12 00	-- Rovings	kg	15 %	
7019 19 00	-- Other – Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products	kg	15 %	
7019 31 00	-- Mats	kg	15 %	
7019 32 00	-- Thin sheets (voiles)	kg	15 %	
7019 39 00	-- Other	kg	15 %	
7019 40 00	– Woven fabrics of rovings – Other woven fabrics	kg	15 %	
7019 51 00	-- Of a width not exceeding 30 cm	kg	15 %	
7019 52 00	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex	kg	15 %	
7019 59 00	-- Other	kg	15 %	
7019 90 00	– Other	kg	15 %	
7020 00 00	Other articles of glass	kg	15 %	

Section XIV

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

**Chapter 71**

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

**Notes.**

1. Subject to Note 1 (A) to Section VI and except as provided below, all articles consisting wholly or partly:
  - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
  - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (\*).  
(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:
  - (c) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
  - (d) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
  - (e) Goods of Chapter 32 (for example, lustres);
  - (f) Supported catalysts (heading 38.15);
  - (g) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
  - (h) Articles of heading 43.03 or 43.04;
  - (i) Goods of Section XI (textiles and textile articles);
  - (j) Footwear, headgear or other articles of Chapter 64 or 65;
  - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
  - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
  - (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
  - (m) Arms or parts thereof (Chapter 93);
  - (n) Articles covered by Note 2 to Chapter 95;
  - (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
  - (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
4. (A) The expression "precious metal" means silver, gold and platinum.

- (B) The expression “platinum” means platinum, iridium, osmium, palladium, rhodium and ruthenium.
- (C) The expression “precious or semi-precious stones” does not include any of the substances specified in Note 2 (b) to Chapter 96.
5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
- An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;
  - An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;
  - Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
7. Throughout the Nomenclature the expression “metal clad with precious metal” means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
8. Subject to Note 1 (A) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
9. For the purposes of heading 71.13, the expression “articles of jewellery” means :
- Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, earrings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
  - Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).
- These articles may be combined or set, for example, with natural or cultured pearls, precious or semiprecious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.
10. For the purposes of heading 71.14, the expression “articles of goldsmiths' or silversmiths' wares” includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
11. For the purposes of heading 71.17, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

**Subheading Notes.**

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
XIV	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	CHAPTER 71 - NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN			
	I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES			
7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport			
7101 10 00	– Natural pearls	g	25 %	
	– Cultured pearls			
7101 21 00	-- Unworked	g	25 %	
7101 22 00	-- Worked	g	25 %	
7102	Diamonds, whether or not worked, but not mounted or set			
7102 10 00	– Unsorted	c/k	25 %	
	– Industrial			
7102 21 00	-- Unworked or simply sawn, cleaved or bruted	c/k	25 %	
7102 29 00	-- Other	c/k	25 %	
	– Non-industrial			
7102 31 00	-- Unworked or simply sawn, cleaved or bruted	c/k	25 %	
7102 39 00	-- Other	c/k	25 %	
7103	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			
	– Unworked or simply sawn or roughly shaped			
7103 10 10	-- Tanzanite	gm	25 %	
7103 10 20	-- Alexandrite	gm	25 %	
7103 10 90	-- Other	gm	25 %	
	– Otherwise worked			
7103 91 00	-- Rubies, sapphires and emeralds	g	25 %	
7103 99 00	-- Other	g	25 %	
7104	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 00	– Piezoelectric quartz	g	25 %	
7104 20 00	– Other, unworked or simply sawn or roughly shaped	g	25 %	
7104 90 00	– Other	g	25 %	
7105	Dust and powder of natural or synthetic precious or semi-precious stones			
7105 10 00	– Of diamonds	g	25 %	
7105 90 00	– Other	g	25 %	
	II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL			
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form			
7106 10 00	– Powder	g	25 %	
	– Other			
7106 91 00	-- Unwrought	g	25 %	
7106 92 00	-- Semi-manufactured	g	25 %	
7107 00 00	Base metals clad with silver, not further worked than semi-manufactured	kg	25 %	



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
7108	Gold (including gold plated with platinum), unwrought or in semi-manufactured forms, or in powder form			
	– Non-monetary			
7108 11 00	-- Powder	g	25 %	
7108 12 00	-- Other unwrought forms	g	25 %	
7108 13 00	-- Other semi-manufactured forms	g	25 %	
7108 20 00	– Monetary	g	25 %	
7109 00 00	Base metals or silver, clad with gold, not further worked than semi-manufactured	kg	25 %	
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form			
	– Platinum			
7110 11 00	-- Unwrought or in powder form	g	25 %	
7110 19 00	-- Other	g	25 %	
	– Palladium			
7110 21 00	-- Unwrought or in powder form	g	25 %	
7110 29 00	-- Other	g	25 %	
	– Rhodium			
7110 31 00	-- Unwrought or in powder form	g	25 %	
7110 39 00	-- Other	g	25 %	
	– Iridium, osmium and ruthenium			
7110 41 00	-- Unwrought or in powder form	g	25 %	
7110 49 00	-- Other	g	25 %	
7111 00 00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	kg	25 %	
7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious-metal compounds, of a kind used principally for the recovery of precious metal			
7112 30 00	– Ash containing precious metal or precious-metal compounds	kg	25 %	
	– Other			
7112 91 00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg	25 %	
7112 92 00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	25 %	
7112 99 00	-- Other	kg	25 %	
	III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES			
7113	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 00	-- Of silver, whether or not plated or clad with other precious metal	g	25 %	
7113 19 00	-- Of other precious metal, whether or not plated or clad with precious metal	g	25 %	
7113 20 00	– Of base metal clad with precious metal	kg	25 %	
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal			
	– Of precious metal whether or not plated or clad with precious metal			
7114 11 00	-- Of silver, whether or not plated or clad with other precious metal	g	25 %	
7114 19 00	-- Of other precious metal, whether or not plated or clad with precious metal	g	25 %	
7114 20 00	– Of base metal clad with precious metal	kg	25 %	
7115	Other articles of precious metal or of metal clad with precious metal			
7115 10 00	– Catalysts in the form of wire cloth or grill, of platinum	kg	25 %	
7115 90 00	– Other	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)			
7116 10 00	– Of natural or cultured pearls	g	25 %	
7116 20 00	– Of precious or semi-precious stones (natural, synthetic or reconstructed)	g	25 %	
7117	Imitation jewellery			
	– Of base metal, whether or not plated with precious metal			
7117 11 00	– – Cuff links and studs	kg	25 %	
7117 19 00	– – Other	kg	25 %	
7117 90 00	– Other	kg	25 %	
7118	Coin			
7118 10 00	– Coin (other than gold coin), not being legal tender	g	25 %	
7118 90 00	– Other	g	5 %	

Section XV

**BASE METALS AND ARTICLES OF BASE METAL**

**Notes.**

1. This Section does not cover:
  - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
  - (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
  - (c) Headgear or parts thereof of heading 65.06 or 65.07;
  - (d) Umbrella frames or other articles of heading 66.03;
  - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
  - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
  - (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
  - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
    - (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
  - (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
  - (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
  - (m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or
  - (n) Articles of Chapter 97 (for example, works of art).
2. Throughout the Nomenclature, the expression "parts of general use" means:
  - (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
  - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
  - (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

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

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.
3. Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
  - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

- (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
- (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles:
- Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.
- For this purpose:
- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
- (c) A cermet of heading 81.13 is regarded as a single base metal.
8. In this Section, the following expressions have the meanings hereby assigned to them:
- (a) Waste and scrap
- Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
- (b) Powders
- Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.

## Chapter 72

### Iron and steel

#### Notes.

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them :
- (a) Pig iron
- Iron-carbon alloys not usefully malleable, containing more than 2 % by weight of carbon and which may contain by weight one or more other elements within the following limits :
- not more than 10 % of chromium
  - not more than 6 % of manganese
  - not more than 3 % of phosphorus
  - not more than 8 % of silicon
  - a total of not more than 10 % of other elements.
- (b) Spiegeleisen
- Iron-carbon alloys containing by weight more than 6 % but not more than 30 % of manganese and otherwise conforming to the specification at (a) above.
- (c) Ferro-alloys

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

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

(d) Steel

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

(e) Stainless steel

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

(f) Other alloy steel

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

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

(g) Remelting scrap ingots of iron or steel

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

(h) Granules

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

(ij) Semi-finished products

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

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

These products are not presented in coils.

(k) Flat-rolled products

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

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

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

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

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

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

(m) Other bars and rods

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

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

(n) Angles, shapes and sections

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

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

(o) Wire

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

## (p) Hollow drill bars and rods

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

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

**Subheading Notes.**

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

## (a) Alloy pig iron

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

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

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

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

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

## (c) Silicon-electrical steel

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

## (d) High speed steel

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

## (e) Silico-manganese steel

Alloy steels containing by weight:

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

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

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

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
XV	SECTION XV - BASE METALS AND ARTICLES OF BASE METAL			
72	CHAPTER 72 - IRON AND STEEL			
	I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM			
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms			
7201 10 00	– Non-alloy pig iron containing by weight 0,5 % or less of phosphorus	kg	5 %	
7201 20 00	– Non-alloy pig iron containing by weight more than 0,5 % of phosphorus	kg	5 %	
7201 50 00	– Alloy pig iron; spiegeleisen	kg	5 %	
7202	Ferro-alloys			
	– Ferro-manganese			
7202 11 00	– – Containing by weight more than 2 % of carbon	kg	5 %	
7202 19 00	– – Other	kg	5 %	
	– Ferro-silicon			
7202 21 00	– – Containing by weight more than 55 % of silicon	kg	5 %	
7202 29 00	– – Other	kg	5 %	
7202 30 00	– Ferro-silico-manganese	kg	5 %	
	– Ferro-chromium			
7202 41 00	– – Containing by weight more than 4 % of carbon	kg	5 %	
7202 49 00	– – Other	kg	5 %	
7202 50 00	– Ferro-silico-chromium	kg	5 %	
7202 60 00	– Ferro-nickel	kg	5 %	
7202 70 00	– Ferro-molybdenum	kg	5 %	
7202 80 00	– Ferro-tungsten and ferro-silico-tungsten	kg	5 %	
	– Other			
7202 91 00	– – Ferro-titanium and ferro-silico-titanium	kg	5 %	
7202 92 00	– – Ferro-vanadium	kg	5 %	
7202 93 00	– – Ferro-niobium	kg	5 %	
7202 99 00	– – Other	kg	5 %	
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99,94 %, in lumps, pellets or similar forms			
7203 10 00	– Ferrous products obtained by direct reduction of iron ore	kg	5 %	
7203 90 00	– Other	kg	5 %	
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel			
7204 10 00	– Waste and scrap of cast iron	kg	5 %	
	– Waste and scrap of alloy steel			
7204 21 00	– – Of stainless steel	kg	5 %	
7204 29 00	– – Other	kg	5 %	
7204 30 00	– Waste and scrap of tinned iron or steel	kg	5 %	
	– Other waste and scrap			
7204 41 00	– – Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	kg	5 %	
7204 49 00	– – Other	kg	5 %	
7204 50 00	– Remelting scrap ingots	kg	5 %	



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel			
7205 10 00	– Granules	kg	5 %	
	– Powders			
7205 21 00	– – Of alloy steel	kg	5 %	
7205 29 00	– – Other	kg	5 %	
	II. IRON AND NON-ALLOY STEEL			
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)			
7206 10 00	– Ingots	kg	5 %	
7206 90 00	– Other	kg	5 %	
7207	Semi-finished products of iron or non-alloy steel			
	– Containing by weight less than 0,25 % of carbon			
7207 11 00	– – Of rectangular (including square) cross-section, the width measuring less than twice the thickness	kg	5 %	
7207 12 00	– – Other, of rectangular (other than square) cross-section	kg	5 %	
7207 19 00	– – Other	kg	5 %	
7207 20 00	– Containing by weight 0,25 % or more of carbon	kg	5 %	
7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated			
7208 10 00	– In coils, not further worked than hot-rolled, with patterns in relief	kg	5 %	
	– Other, in coils, not further worked than hot-rolled, pickled			
7208 25 00	– – Of a thickness of 4,75 mm or more	kg	5 %	
7208 26 00	– – Of a thickness of 3 mm or more but less than 4,75 mm	kg	5 %	
7208 27 00	– – Of a thickness of less than 3 mm	kg	5 %	
	– Other, in coils, not further worked than hot-rolled			
7208 36 00	– – Of a thickness exceeding 10 mm	kg	5 %	
7208 37 00	– – Of a thickness of 4,75 mm or more but not exceeding 10 mm	kg	5 %	
7208 38 00	– – Of a thickness of 3 mm or more but less than 4,75 mm	kg	5 %	
7208 39 00	– – Of a thickness of less than 3 mm	kg	5 %	
7208 40 00	– Not in coils, not further worked than hot-rolled, with patterns in relief	kg	5 %	
	– Other, not in coils, not further worked than hot-rolled			
7208 51 00	– – Of a thickness exceeding 10 mm	kg	5 %	
7208 52 00	– – Of a thickness of 4,75 mm or more but not exceeding 10 mm	kg	15 %	
7208 53 00	– – Of a thickness of 3 mm or more but less than 4,75 mm	kg	15 %	
7208 54 00	– – Of a thickness of less than 3 mm	kg	15 %	
7208 90 00	– Other	kg	15 %	
7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated			
	– In coils, not further worked than cold-rolled (cold-reduced)			
7209 15 00	– – Of a thickness of 3 mm or more	kg	15 %	
7209 16 00	– – Of a thickness exceeding 1 mm but less than 3 mm	kg	15 %	
7209 17 00	– – Of a thickness of 0,5 mm or more but not exceeding 1 mm	kg	15 %	
7209 18 00	– – Of a thickness of less than 0,5 mm	kg	15 %	
	– Not in coils, not further worked than cold-rolled (cold-reduced)			
7209 25 00	– – Of a thickness of 3 mm or more	kg	15 %	
7209 26 00	– – Of a thickness exceeding 1 mm but less than 3 mm	kg	15 %	
7209 27 00	– – Of a thickness of 0,5 mm or more but not exceeding 1 mm	kg	15 %	
7209 28 00	– – Of a thickness of less than 0,5 mm	kg	15 %	
7209 90 00	– Other	kg	15 %	
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated			
	– Plated or coated with tin			
7210 11 00	– – Of a thickness of 0,5 mm or more	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
7210 12 00	-- Of a thickness of less than 0,5 mm	kg	5 %	
7210 20 00	-- Plated or coated with lead, including terne-plate	kg	25 %	
7210 30 00	-- Electrolytically plated or coated with zinc	kg	25 %	
	-- Otherwise plated or coated with zinc			
7210 41 00	-- Corrugated	kg	25 %	
7210 49 00	-- Other	kg	25 %	
7210 50 00	-- Plated or coated with chromium oxides or with chromium and chromium oxides	kg	5 %	
	-- Plated or coated with aluminium			
7210 61 00	-- Plated or coated with aluminium-zinc alloys	kg	25 %	
7210 69 00	-- Other	kg	25 %	
7210 70 00	-- Painted, varnished or coated with plastics	kg	25 %	
7210 90 00	-- Other	kg	25 %	
7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated			
	-- Not further worked than hot-rolled			
7211 13 00	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	kg	15 %	
7211 14 00	-- Other, of a thickness of 4,75 mm or more	kg	15 %	
7211 19 00	-- Other	kg	15 %	
	-- Not further worked than cold-rolled (cold-reduced)			
7211 23 00	-- Containing by weight less than 0,25 % of carbon	kg	15 %	
7211 29 00	-- Other	kg	25 %	
7211 90 00	-- Other	kg	15 %	
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated			
7212 10 00	-- Plated or coated with tin	kg	5 %	
7212 20 00	-- Electrolytically plated or coated with zinc	kg	15 %	
7212 30 00	-- Otherwise plated or coated with zinc	kg	25 %	
7212 40 00	-- Painted, varnished or coated with plastics	kg	25 %	
7212 50 00	-- Otherwise plated or coated	kg	25 %	
7212 60 00	-- Clad	kg	25 %	
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel			
7213 10 00	-- Containing indentations, ribs, grooves or other deformations produced during the rolling process	kg	25 %	
7213 20 00	-- Other, of free-cutting steel	kg	25 %	
	-- Other			
7213 91 00	-- Of circular cross-section measuring less than 14 mm in diameter	kg	5 %	
7213 99 00	-- Other	kg	25 %	
7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling			
7214 10 00	-- Forged	kg	25 %	
7214 20 00	-- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	kg	25 %	
7214 30 00	-- Other, of free-cutting steel	kg	25 %	
	-- Other			
7214 91 00	-- Of rectangular (other than square) cross-section	kg	25 %	
7214 99 00	-- Other	kg	25 %	
7215	Other bars and rods of iron or non-alloy steel			
7215 10 00	-- Of free-cutting steel, not further worked than cold-formed or cold-finished	kg	25 %	
7215 50 00	-- Other, not further worked than cold-formed or cold-finished	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
7215 90 00	– Other	kg	25 %	
7216	Angles, shapes and sections of iron or non-alloy steel			
7216 10 00	– U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	kg	25 %	
	– L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm			
7216 21 00	-- L sections	kg	25 %	
7216 22 00	-- T sections	kg	25 %	
	– U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more			
7216 31 00	-- U sections	kg	5 %	
7216 32 00	-- I sections	kg	5 %	
7216 33 00	-- H sections	kg	5 %	
7216 40 00	– L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	kg	5 %	
7216 50 00	– Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	kg	25 %	
	– Angles, shapes and sections, not further worked than cold-formed or cold-finished			
7216 61 00	-- Obtained from flat-rolled products	kg	25 %	
7216 69 00	-- Other	kg	25 %	
	– Other			
7216 91 00	-- Cold-formed or cold-finished from flat-rolled products	kg	25 %	
7216 99 00	-- Other	kg	25 %	
7217	Wire of iron or non-alloy steel			
7217 10 00	– Not plated or coated, whether or not polished	kg	15 %	
7217 20 00	– Plated or coated with zinc	kg	15 %	
7217 30 00	– Plated or coated with other base metals	kg	15 %	
7217 90 00	– Other	kg	15 %	
	III. STAINLESS STEEL			
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel			
7218 10 00	– Ingots and other primary forms	kg	5 %	
	– Other			
7218 91 00	-- Of rectangular (other than square) cross-section	kg	5 %	
7218 99 00	-- Other	kg	5 %	
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more			
	– Not further worked than hot-rolled, in coils			
7219 11 00	-- Of a thickness exceeding 10 mm	kg	5 %	
7219 12 00	-- Of a thickness of 4,75 mm or more but not exceeding 10 mm	kg	5 %	
7219 13 00	-- Of a thickness of 3 mm or more but less than 4,75 mm	kg	5 %	
7219 14 00	-- Of a thickness of less than 3 mm	kg	5 %	
	– Not further worked than hot-rolled, not in coils			
7219 21 00	-- Of a thickness exceeding 10 mm	kg	5 %	
7219 22 00	-- Of a thickness of 4,75 mm or more but not exceeding 10 mm	kg	5 %	
7219 23 00	-- Of a thickness of 3 mm or more but less than 4,75 mm	kg	5 %	
7219 24 00	-- Of a thickness of less than 3 mm	kg	5 %	
	– Not further worked than cold-rolled (cold-reduced)			
7219 31 00	-- Of a thickness of 4,75 mm or more	kg	5 %	
7219 32 00	-- Of a thickness of 3 mm or more but less than 4,75 mm	kg	5 %	
7219 33 00	-- Of a thickness exceeding 1 mm but less than 3 mm	kg	5 %	
7219 34 00	-- Of a thickness of 0,5 mm or more but not exceeding 1 mm	kg	5 %	
7219 35 00	-- Of a thickness of less than 0,5 mm	kg	5 %	
7219 90 00	– Other	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm			
	– Not further worked than hot-rolled			
7220 11 00	-- Of a thickness of 4,75 mm or more	kg	15 %	
7220 12 00	-- Of a thickness of less than 4,75 mm	kg	15 %	
7220 20 00	– Not further worked than cold-rolled (cold-reduced)	kg	15 %	
7220 90 00	– Other	kg	15 %	
7221 00 00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	kg	15 %	
7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel			
	– Bars and rods, not further worked than hot-rolled, hot-drawn or extruded			
7222 11 00	-- Of circular cross-section	kg	15 %	
7222 19 00	-- Other	kg	15 %	
7222 20 00	– Bars and rods, not further worked than cold-formed or cold-finished	kg	15 %	
7222 30 00	– Other bars and rods	kg	15 %	
7222 40 00	– Angles, shapes and sections	kg	15 %	
7223 00 00	Wire of stainless steel	kg	5 %	
	IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL			
7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel			
7224 10 00	– Ingots and other primary forms	kg	5 %	
7224 90 00	– Other	kg	5 %	
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more			
	– Of silicon-electrical steel			
7225 11 00	-- Grain-oriented	kg	15 %	
7225 19 00	-- Other	kg	15 %	
7225 30 00	– Other, not further worked than hot-rolled, in coils	kg	15 %	
7225 40 00	– Other, not further worked than hot-rolled, not in coils	kg	15 %	
7225 50 00	– Other, not further worked than cold-rolled (cold-reduced)	kg	15 %	
	– Other			
7225 91 00	-- Electrolytically plated or coated with zinc	kg	15 %	
7225 92 00	-- Otherwise plated or coated with zinc	kg	15 %	
7225 99 00	-- Other	kg	15 %	
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm			
	– Of silicon-electrical steel			
7226 11 00	-- Grain-oriented	kg	15 %	
7226 19 00	-- Other	kg	15 %	
7226 20 00	– Of high-speed steel	kg	15 %	
	– Other			
7226 91 00	-- Not further worked than hot-rolled	kg	15 %	
7226 92 00	-- Not further worked than cold-rolled (cold-reduced)	kg	15 %	
7226 99 00	-- Other	kg	15 %	
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel			
7227 10 00	– Of high-speed steel	kg	25 %	
7227 20 00	– Of silico-manganese steel	kg	25 %	
7227 90 00	– Other	kg	25 %	
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel			
7228 10 00	– Bars and rods, of high-speed steel	kg	25 %	
7228 20 00	– Bars and rods, of silico-manganese steel	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
7228 30 00	– Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	kg	25 %	
7228 40 00	– Other bars and rods, not further worked than forged	kg	25 %	
7228 50 00	– Other bars and rods, not further worked than cold-formed or cold-finished	kg	25 %	
7228 60 00	– Other bars and rods	kg	25 %	
7228 70 00	– Angles, shapes and sections	kg	25 %	
7228 80 00	– Hollow drill bars and rods	kg	25 %	
7229	Wire of other alloy steel			
7229 20 00	– Of silico-manganese steel	kg	15 %	
7229 90 00	– Other	kg	15 %	

## Chapter 73

## Articles of iron or steel

## Notes.

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
73	CHAPTER 73 - ARTICLES OF IRON OR STEEL			
7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel			
7301 10 00	– Sheet piling	kg	15 %	
7301 20 00	– Angles, shapes and sections	kg	15 %	
7302	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 (			
7302 10 00	– Rails	kg	5 %	
7302 30 00	– Switch blades, crossing frogs, point rods and other crossing pieces	kg	5 %	
7302 40 00	– Fish-plates and sole plates	kg	5 %	
7302 90 00	– Other	kg	5 %	
7303 00 00	Tubes, pipes and hollow profiles, of cast iron	kg	25 %	
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel			
	– Line pipe of a kind used for oil or gas pipelines			
7304 11 00	-- Of stainless steel	kg	5 %	
7304 19 00	-- Other	kg	5 %	
	– Casing, tubing and drill pipe, of a kind used in drilling for oil or gas			
7304 22 00	-- Drill pipe of stainless steel	kg	5 %	
7304 23 00	-- Other drill pipe	kg	5 %	
7304 24 00	-- Other, of stainless steel	kg	5 %	
7304 29 00	-- Other	kg	5 %	
	– Other, of circular cross-section, of iron or non-alloy steel			
7304 31 00	-- Cold-drawn or cold-rolled (cold-reduced)	kg	15 %	
7304 39 00	-- Other	kg	15 %	
	– Other, of circular cross-section, of stainless steel			
7304 41 00	-- Cold-drawn or cold-rolled (cold-reduced)	kg	15 %	
7304 49 00	-- Other	kg	15 %	
	– Other, of circular cross-section, of other alloy steel			
7304 51 00	-- Cold-drawn or cold-rolled (cold-reduced)	kg	15 %	
7304 59 00	-- Other	kg	15 %	
7304 90 00	– Other	kg	15 %	
7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel			
	– Line pipe of a kind used for oil or gas pipelines			
7305 11 00	-- Longitudinally submerged arc welded	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
7305 12 00	-- Other, longitudinally welded	kg	5 %	
7305 19 00	-- Other	kg	5 %	
7305 20 00	-- Casing of a kind used in drilling for oil or gas	kg	5 %	
	-- Other, welded			
7305 31 00	-- Longitudinally welded	kg	15 %	
7305 39 00	-- Other	kg	15 %	
7305 90 00	-- Other	kg	15 %	
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel			
	-- Line pipe of a kind used for oil or gas pipelines			
7306 11 00	-- Welded, of stainless steel	kg	5 %	
7306 19 00	-- Other	kg	5 %	
	-- Casing and tubing of a kind used in drilling for oil or gas			
7306 21 00	-- Welded, of stainless steel	kg	5 %	
7306 29 00	-- Other	kg	5 %	
7306 30 00	-- Other, welded, of circular cross-section, of iron or non-alloy steel	kg	25 %	
7306 40 00	-- Other, welded, of circular cross-section, of stainless steel	kg	25 %	
7306 50 00	-- Other, welded, of circular cross-section, of other alloy steel	kg	25 %	
	-- Other, welded, of non-circular cross-section			
7306 61 00	-- Of square or rectangular cross-section	kg	25 %	
7306 69 00	-- Of other non-circular cross-section	kg	25 %	
7306 90 00	-- Other	kg	25 %	
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel			
	-- Cast fittings			
7307 11 00	-- Of non-malleable cast iron	kg	25 %	
7307 19 00	-- Other	kg	25 %	
	-- Other, of stainless steel			
7307 21 00	-- Flanges	kg	25 %	
7307 22 00	-- Threaded elbows, bends and sleeves	kg	25 %	
7307 23 00	-- Butt welding fittings	kg	25 %	
7307 29 00	-- Other	kg	25 %	
	-- Other			
7307 91 00	-- Flanges	kg	25 %	
7307 92 00	-- Threaded elbows, bends and sleeves	kg	25 %	
7307 93 00	-- Butt welding fittings	kg	25 %	
7307 99 00	-- Other	kg	25 %	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, sh			
7308 10 00	-- Bridges and bridge-sections	kg	25 %	
7308 20 00	-- Towers and lattice masts	kg	25 %	
7308 30 00	-- Doors, windows and their frames and thresholds for doors	pce	25 %	
7308 40 00	-- Equipment for scaffolding, shuttering, propping or pit-propping	kg	25 %	
7308 90 00	-- Other	kg	25 %	
7309 00 00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	kg	25 %	
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equi			
7310 10 00	-- Of a capacity of 50 l or more	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	– Of a capacity of less than 50 l			
7310 21 00	-- Cans which are to be closed by soldering or crimping	kg	25 %	
7310 29 00	-- Other	kg	25 %	
7311 00 00	Containers for compressed or liquefied gas, of iron or steel	pce	5 %	
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated			
7312 10 00	– Stranded wire, ropes and cables	kg	15 %	
7312 90 00	– Other	kg	15 %	
7313 00 00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	kg	25 %	
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel			
	– Woven cloth			
7314 12 00	-- Endless bands for machinery, of stainless steel	kg	5 %	
7314 14 00	-- Other woven cloth, of stainless steel	kg	5 %	
7314 19 00	-- Other	kg	25 %	
7314 20 00	– Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more	kg	25 %	
	– Other grill, netting and fencing, welded at the intersection			
7314 31 00	-- Plated or coated with zinc	kg	25 %	
7314 39 00	-- Other	kg	25 %	
	– Other cloth, grill, netting and fencing			
7314 41 00	-- Plated or coated with zinc	kg	25 %	
7314 42 00	-- Coated with plastics	kg	25 %	
7314 49 00	-- Other	kg	25 %	
7314 50 00	– Expanded metal	kg	25 %	
7315	Chain and parts thereof, of iron or steel			
	– Articulated link chain and parts thereof			
7315 11 00	-- Roller chain	kg	15 %	
7315 12 00	-- Other chain	kg	15 %	
7315 19 00	-- Parts	kg	15 %	
7315 20 00	– Skid chain	kg	15 %	
	– Other chain			
7315 81 00	-- Stud-link	kg	15 %	
7315 82 00	-- Other, welded link	kg	15 %	
7315 89 00	-- Other	kg	15 %	
7315 90 00	– Other parts	kg	15 %	
7316 00 00	Anchors, grapnels and parts thereof, of iron or steel	kg	15 %	
7317 00 00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper	kg	25 %	
7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter pins, washers (including spring washers) and similar articles, of iron or steel			
	– Threaded articles			
7318 11 00	-- Coach screws	kg	15 %	
7318 12 00	-- Other wood screws	kg	15 %	
7318 13 00	-- Screw hooks and screw rings	kg	15 %	
7318 14 00	-- Self-tapping screws	kg	15 %	
7318 15 00	-- Other screws and bolts, whether or not with their nuts or washers	kg	25 %	
7318 16 00	-- Nuts	kg	15 %	
7318 19 00	-- Other	kg	15 %	



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	– Non-threaded articles			
7318 21 00	-- Spring washers and other lock washers	kg	15 %	
7318 22 00	-- Other washers	kg	15 %	
7318 23 00	-- Rivets	kg	15 %	
7318 24 00	-- Cotters and cotter pins	kg	15 %	
7318 29 00	-- Other	kg	15 %	
7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included			
7319 40 00	– Safety pins and other pins	kg	25 %	
7319 90 00	– Other	kg	25 %	
7320	Springs and leaves for springs, of iron or steel			
7320 10 00	– Leaf-springs and leaves therefor	kg	25 %	
7320 20 00	– Helical springs	kg	25 %	
7320 90 00	– Other	kg	25 %	
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel			
	– Cooking appliances and plate warmers			
7321 11 00	-- For gas fuel or for both gas and other fuels	pce	15 %	
7321 12 00	-- For liquid fuel	pce	25 %	
7321 19 00	-- Other, including appliances for solid fuel	pce	15 %	
	– Other appliances			
7321 81 00	-- For gas fuel or for both gas and other fuels	pce	25 %	
7321 82 00	-- For liquid fuel	pce	25 %	
7321 89 00	-- Other, including appliances for solid fuel	pce	15 %	
7321 90 00	– Parts	kg	15 %	
7322	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-d			
	– Radiators and parts thereof			
7322 11 00	-- Of cast iron	kg	15 %	
7322 19 00	-- Other	kg	15 %	
7322 90 00	– Other	kg	15 %	
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel			
7323 10 00	– Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	kg	25 %	
	– Other			
7323 91 00	-- Of cast iron, not enamelled	kg	25 %	
7323 92 00	-- Of cast iron, enamelled	kg	25 %	
7323 93 00	-- Of stainless steel	kg	25 %	
7323 94 00	-- Of iron (other than cast iron) or steel, enamelled	kg	25 %	
7323 99 00	-- Other	kg	25 %	
7324	Sanitary ware and parts thereof, of iron or steel			
7324 10 00	– Sinks and washbasins, of stainless steel	kg	25 %	
	– Baths			
7324 21 00	-- Of cast iron, whether or not enamelled	pce	25 %	
7324 29 00	-- Other	pce	25 %	
7324 90 00	– Other, including parts	kg	25 %	
7325	Other cast articles of iron or steel			
7325 10 00	– Of non-malleable cast iron	kg	15 %	

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Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	– Other			
7325 91 00	-- Grinding balls and similar articles for mills	kg	5 %	
7325 99 00	-- Other	kg	15 %	
7326	Other articles of iron or steel			
	– Forged or stamped, but not further worked			
7326 11 00	-- Grinding balls and similar articles for mills	kg	5 %	
7326 19 00	-- Other	kg	15 %	
7326 20 00	– Articles of iron or steel wire	kg	25 %	
7326 90 00	– Other	kg	25 %	

## Chapter 74

### Copper and articles thereof

**Note.**

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

(a) Refined copper

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

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

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

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

(b) Copper alloys

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

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

(c) Master alloys

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

(d) Bars and rods

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

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

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

(e) Profiles

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

(f) Wire

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

(g) Plates, sheets, strip and foil

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

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

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

(h) Tubes and pipes

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

**Subheading Note.**

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

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

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

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

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

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

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

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

## (d) Copper-nickel base alloys

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
74	CHAPTER 74 - COPPER AND ARTICLES THEREOF			
7401 00 00	Copper mattes; cement copper (precipitated copper)	kg	5 %	
7402 00 00	Unrefined copper; copper anodes for electrolytic refining	kg	5 %	
7403	Refined copper and copper alloys, unwrought			
	– Refined copper			
7403 11 00	– – Cathodes and sections of cathodes	kg	5 %	
7403 12 00	– – Wire-bars	kg	5 %	
7403 13 00	– – Billets	kg	5 %	
7403 19 00	– – Other	kg	5 %	
	– Copper alloys			
7403 21 00	– – Copper-zinc base alloys (brass)	kg	5 %	
7403 22 00	– – Copper-tin base alloys (bronze)	kg	5 %	
7403 29 00	– – Other copper alloys (other than master alloys of heading 7405)	kg	5 %	
7404 00 00	Copper waste and scrap	kg	5 %	
7405 00 00	Master alloys of copper	kg	15 %	
7406	Copper powders and flakes			
7406 10 00	– Powders of non-lamellar structure	kg	15 %	
7406 20 00	– Powders of lamellar structure; flakes	kg	15 %	
7407	Copper bars, rods and profiles			
7407 10 00	– Of refined copper	kg	5 %	
	– Of copper alloys			
7407 21 00	– – Of copper-zinc base alloys (brass)	kg	15 %	
7407 29 00	– – Other	kg	15 %	
7408	Copper wire			
	– Of refined copper			
7408 11 00	– – Of which the maximum cross-sectional dimension exceeds 6 mm	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
7408 19 00	-- Other	kg	15 %	
	-- Of copper alloys			
7408 21 00	-- Of copper-zinc base alloys (brass)	kg	15 %	
7408 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	5 %	
7408 29 00	-- Other	kg	15 %	
7409	Copper plates, sheets and strip, of a thickness exceeding 0,15 mm			
	-- Of refined copper			
7409 11 00	-- In coils	kg	15 %	
7409 19 00	-- Other	kg	15 %	
	-- Of copper-zinc base alloys (brass)			
7409 21 00	-- In coils	kg	15 %	
7409 29 00	-- Other	kg	15 %	
	-- Of copper-tin base alloys (bronze)			
7409 31 00	-- In coils	kg	15 %	
7409 39 00	-- Other	kg	15 %	
7409 40 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	15 %	
7409 90 00	-- Of other copper alloys	kg	15 %	
7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,15 mm			
	-- Not backed			
7410 11 00	-- Of refined copper	kg	15 %	
7410 12 00	-- Of copper alloys	kg	15 %	
	-- Backed			
7410 21 00	-- Of refined copper	kg	15 %	
7410 22 00	-- Of copper alloys	kg	15 %	
7411	Copper tubes and pipes			
7411 10 00	-- Of refined copper	kg	25 %	
	-- Of copper alloys			
7411 21 00	-- Of copper-zinc base alloys (brass)	kg	25 %	
7411 22 00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	25 %	
7411 29 00	-- Other	kg	25 %	
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)			
7412 10 00	-- Of refined copper	kg	25 %	
7412 20 00	-- Of copper alloys	kg	25 %	
7413 00 00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	kg	25 %	
[7414]				
7415	Nails, tacks, drawing pins, staples (other than those of heading 8305) 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			
7415 10 00	-- Nails and tacks, drawing pins, staples and similar articles	kg	25 %	
	-- Other articles, not threaded			
7415 21 00	-- Washers (including spring washers)	kg	15 %	
7415 29 00	-- Other	kg	15 %	
	-- Other threaded articles			
7415 33 00	-- Screws; bolts and nuts	kg	15 %	
7415 39 00	-- Other	kg	15 %	
[7416]				
[7417]				

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
7418	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper			
7418 10 00	– Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	kg	25 %	
7418 20 00	– Sanitary ware and parts thereof	kg	25 %	
7419	Other articles of copper			
7419 10 00	– Chain and parts thereof	kg	25 %	
	– Other			
7419 91 00	-- Cast, moulded, stamped or forged, but not further worked	kg	25 %	
7419 99 00	-- Other	kg	25 %	

**Chapter 75****Nickel and articles thereof****Note.**

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

(a) Bars and rods

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

(b) Profiles

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

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

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

(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.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
75	CHAPTER 75 - NICKEL AND ARTICLES THEREOF			
7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy			
7501 10 00	– Nickel mattes	kg	5 %	
7501 20 00	– Nickel oxide sinters and other intermediate products of nickel metallurgy	kg	5 %	
7502	Unwrought nickel			
7502 10 00	– Nickel, not alloyed	kg	5 %	
7502 20 00	– Nickel alloys	kg	5 %	
7503 00 00	Nickel waste and scrap	kg	5 %	
7504 00 00	Nickel powders and flakes	kg	5 %	
7505	Nickel bars, rods, profiles and wire			
	– Bars, rods and profiles			
7505 11 00	– – Of nickel, not alloyed	kg	5 %	
7505 12 00	– – Of nickel alloys	kg	5 %	
	– Wire			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
7505 21 00	-- Of nickel, not alloyed	kg	15 %	
7505 22 00	-- Of nickel alloys	kg	15 %	
7506	Nickel plates, sheets, strip and foil			
7506 10 00	-- Of nickel, not alloyed	kg	15 %	
7506 20 00	-- Of nickel alloys	kg	15 %	
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)			
	-- Tubes and pipes			
7507 11 00	-- Of nickel, not alloyed	kg	25 %	
7507 12 00	-- Of nickel alloys	kg	25 %	
7507 20 00	-- Tube or pipe fittings	kg	25 %	
7508	Other articles of nickel			
7508 10 00	-- Cloth, grill and netting, of nickel wire	kg	25 %	
7508 90 00	-- Other	kg	25 %	

**Chapter 76****Aluminium and articles thereof****Note.**

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

(a) Bars and rods

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

(b) Profiles

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

Element	Limiting content % by weight
Fe + Si Iron plus Silicon	1
Other elements*, each	0.1**

\* Other elements are, for example, Cr, Cu, Mg, Ni, Zn

\*\* Copper is permitted in a proportion greater than 0.1 % but not more than 0.2 %, provided that neither the chromium nor manganese content exceeds 0.05 %.

(b) Aluminium alloys

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

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 1 %.

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
76	CHAPTER 76 - ALUMINIUM AND ARTICLES THEREOF			
7601	Unwrought aluminium			
7601 10 00	– Aluminium, not alloyed	kg	5 %	
7601 20 00	– Aluminium alloys	kg	5 %	
7602 00 00	Aluminium waste and scrap	kg	5 %	
7603	Aluminium powders and flakes			
7603 10 00	– Powders of non-lamellar structure	kg	5 %	
7603 20 00	– Powders of lamellar structure; flakes	kg	5 %	
7604	Aluminium bars, rods and profiles			
7604 10 00	– Of aluminium, not alloyed	kg	25 %	
	– Of aluminium alloys			
7604 21 00	-- Hollow profiles	kg	25 %	
7604 29 00	-- Other	kg	25 %	
7605	Aluminium wire			
	– Of aluminium, not alloyed			
7605 11 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg	5 %	
7605 19 00	-- Other	kg	15 %	
	– Of aluminium alloys			
7605 21 00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg	15 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
7605 29 00	-- Other	kg	15 %	
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0,2 mm			
	-- Rectangular (including square)			
7606 11 00	-- Of aluminium, not alloyed	kg	15 %	
7606 12 00	-- Of aluminium alloys	kg	25 %	
	-- Other			
7606 91 00	-- Of aluminium, not alloyed	kg	15 %	
7606 92 00	-- Of aluminium alloys	kg	25 %	
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm			
	-- Not backed			
7607 11 00	-- Rolled but not further worked	kg	25 %	
7607 19 00	-- Other	kg	25 %	
7607 20 00	-- Backed	kg	25 %	
7608	Aluminium tubes and pipes			
7608 10 00	-- Of aluminium, not alloyed	kg	25 %	
7608 20 00	-- Of aluminium alloys	kg	25 %	
7609 00 00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	kg	25 %	
7610	Aluminium structures (excluding prefabricated buildings of heading 9406) 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, balu			
7610 10 00	-- Doors, windows and their frames and thresholds for doors	pce	25 %	
7610 90 00	-- Other	kg	5 %	
7611 00 00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	kg	25 %	
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but			
7612 10 00	-- Collapsible tubular containers	kg	15 %	
7612 90 00	-- Other	pce	25 %	
7613 00 00	Aluminium containers for compressed or liquefied gas	kg	15 %	
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated			
7614 10 00	-- With steel core	kg	25 %	
7614 90 00	-- Other	kg	25 %	
7615	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 00	-- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	kg	25 %	
7615 20 00	-- Sanitary ware and parts thereof	kg	25 %	
7616	Other articles of aluminium			
7616 10 00	-- Nails, tacks, staples (other than those of heading 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles	kg	25 %	
	-- Other			
7616 91 00	-- Cloth, grill, netting and fencing, of aluminium wire	kg	25 %	
7616 99 00	-- Other	kg	25 %	

**Chapter 77**

(Reserved for possible future use in the  
Harmonized System)

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**Chapter 78****Lead and articles thereof****Note.**

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

(a) Bars and rods

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

(b) Profiles

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

Element		Limiting content % by weight
Ag	Silver	0.01
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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
78	CHAPTER 78 - LEAD AND ARTICLES THEREOF			
7801	Unwrought lead			
7801 10 00	– Refined lead	kg	5 %	
	– Other			
7801 91 00	– – Containing by weight antimony as the principal other element	kg	5 %	
7801 99 00	– – Other	kg	5 %	
7802 00 00	Lead waste and scrap	kg	5 %	
[7803]				
7804	Lead plates, sheets, strip and foil; lead powders and flakes			
	– Plates, sheets, strip and foil			
7804 11 00	– – Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0,2 mm	kg	15 %	
7804 19 00	– – Other	kg	15 %	
7804 20 00	– Powders and flakes	kg	5 %	
[7805]				
7806 00 00	Other articles of lead	kg	15 %	



**Chapter 79****Zinc and articles thereof****Note.**

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

(a) Bars and rods

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

(b) Profiles

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
79	CHAPTER 79 - ZINC AND ARTICLES THEREOF			
7901	Unwrought zinc			
	– Zinc, not alloyed			
7901 11 00	– – Containing by weight 99,99 % or more of zinc	kg	5 %	
7901 12 00	– – Containing by weight less than 99,99 % of zinc	kg	5 %	
7901 20 00	– Zinc alloys	kg	5 %	
7902 00 00	Zinc waste and scrap	kg	5 %	
7903	Zinc dust, powders and flakes			
7903 10 00	– Zinc dust	kg	5 %	
7903 90 00	– Other	kg	5 %	
7904 00 00	Zinc bars, rods, profiles and wire	kg	15 %	
7905 00 00	Zinc plates, sheets, strip and foil	kg	15 %	
[7906]				
7907 00 00	Other articles of zinc	kg	15 %	

**Chapter 80****Tin and articles thereof****Note.**

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

(a) Bars and rods

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

(b) Profiles

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

Element		Limiting content % by weight
Bi	Bismuth	0.05
Cu	Copper	0.08

(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.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
80	CHAPTER 80 - TIN AND ARTICLES THEREOF			
8001	Unwrought tin			
8001 10 00	– Tin, not alloyed	kg	5 %	
8001 20 00	– Tin alloys	kg	5 %	
8002 00 00	Tin waste and scrap	kg	5 %	
8003 00 00	Tin bars, rods, profiles and wire	kg	15 %	
[8004]				
[8005]				
[8006]				
8007 00 00	Other articles of tin	kg	15 %	

## 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.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
81	CHAPTER 81 - OTHER BASE METALS; CERMETES; ARTICLES THEREOF			
8101	Tungsten (wolfram) and articles thereof, including waste and scrap			
8101 10 00	– Powders	kg	5 %	
	– Other			
8101 94 00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	kg	5 %	
8101 96 00	-- Wire	kg	5 %	
8101 97 00	-- Waste and scrap	kg	5 %	
8101 99 00	-- Other	kg	5 %	
8102	Molybdenum and articles thereof, including waste and scrap			
8102 10 00	– Powders	kg	5 %	
	– Other			
8102 94 00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	kg	5 %	
8102 95 00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	5 %	
8102 96 00	-- Wire	kg	5 %	
8102 97 00	-- Waste and scrap	kg	5 %	
8102 99 00	-- Other	kg	5 %	
8103	Tantalum and articles thereof, including waste and scrap			
8103 20 00	– Unwrought tantalum, including bars and rods obtained simply by sintering; powders	kg	5 %	
8103 30 00	– Waste and scrap	kg	5 %	
8103 90 00	– Other	kg	5 %	
8104	Magnesium and articles thereof, including waste and scrap			
	– Unwrought magnesium			
8104 11 00	-- Containing at least 99,8 % by weight of magnesium	kg	5 %	
8104 19 00	-- Other	kg	5 %	
8104 20 00	– Waste and scrap	kg	5 %	
8104 30 00	– Raspings, turnings and granules, graded according to size; powders	kg	5 %	
8104 90 00	– Other	kg	5 %	
8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap			
8105 20 00	– Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	kg	5 %	
8105 30 00	– Waste and scrap	kg	5 %	
8105 90 00	– Other	kg	5 %	
8106 00 00	Bismuth and articles thereof, including waste and scrap	kg	5 %	
8107	Cadmium and articles thereof, including waste and scrap			
8107 20 00	– Unwrought cadmium; powders	kg	5 %	
8107 30 00	– Waste and scrap	kg	5 %	
8107 90 00	– Other	kg	5 %	
8108	Titanium and articles thereof, including waste and scrap			
8108 20 00	– Unwrought titanium; powders	kg	5 %	
8108 30 00	– Waste and scrap	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8108 90 00	– Other	kg	5 %	
8109	Zirconium and articles thereof, including waste and scrap			
8109 20 00	– Unwrought zirconium; powders	kg	5 %	
8109 30 00	– Waste and scrap	kg	5 %	
8109 90 00	– Other	kg	5 %	
8110	Antimony and articles thereof, including waste and scrap			
8110 10 00	– Unwrought antimony; powders	kg	5 %	
8110 20 00	– Waste and scrap	kg	5 %	
8110 90 00	– Other	kg	5 %	
8111 00 00	Manganese and articles thereof, including waste and scrap	kg	5 %	
8112	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap			
	– Beryllium			
8112 12 00	-- Unwrought; powders	kg	5 %	
8112 13 00	-- Waste and scrap	kg	5 %	
8112 19 00	-- Other	kg	5 %	
	– Chromium			
8112 21 00	-- Unwrought; powders	kg	5 %	
8112 22 00	-- Waste and scrap	kg	5 %	
8112 29 00	-- Other	kg	5 %	
	– Thallium			
8112 51 00	-- Unwrought; powders	kg	5 %	
8112 52 00	-- Waste and scrap	kg	5 %	
8112 59 00	-- Other	kg	5 %	
	– Other			
8112 92 00	-- Unwrought; waste and scrap; powders	kg	5 %	
8112 99 00	-- Other	kg	5 %	
8113 00 00	Cermets and articles thereof, including waste and scrap	kg	5 %	

## Chapter 82

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

## Notes.

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
82	CHAPTER 82 - TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL			
8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, billhooks 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 ag			
8201 10 00	– Spades and shovels	pce	15 %	
8201 30 00	– Mattocks, picks, hoes and rakes	kg	15 %	
8201 40 00	– Axes, billhooks and similar hewing tools	kg	15 %	
8201 50 00	– Secateurs and similar one-handed pruners and shears (including poultry shears)	pce	15 %	
8201 60 00	– Hedge shears, two-handed pruning shears and similar two-handed shears	kg	15 %	
8201 90 00	– Other hand tools of a kind used in agriculture, horticulture or forestry	kg	15 %	
8202	Handsaws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)			
8202 10 00	– Handsaws	kg	15 %	
8202 20 00	– Bandsaw blades	kg	15 %	
	– Circular saw blades (including slitting or slotting saw blades)			
8202 31 00	– – With working part of steel	kg	15 %	
8202 39 00	– – Other, including parts	kg	15 %	
8202 40 00	– Chainsaw blades	kg	15 %	
	– Other saw blades			
8202 91 00	– – Straight saw blades, for working metal	kg	15 %	
8202 99 00	– – Other	kg	15 %	
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal-cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools			
8203 10 00	– Files, rasps and similar tools	kg	15 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8203 20 00	– Pliers (including cutting pliers), pincers, tweezers and similar tools	kg	15 %	
8203 30 00	– Metal-cutting shears and similar tools	kg	15 %	
8203 40 00	– Pipe-cutters, bolt croppers, perforating punches and similar tools	kg	15 %	
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles			
	– Hand-operated spanners and wrenches			
8204 11 00	– – Non-adjustable	kg	15 %	
8204 12 00	– – Adjustable	kg	15 %	
8204 20 00	– Interchangeable spanner sockets, with or without handles	kg	15 %	
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blowlamps; vices, clamps and the like, other than accessories for and parts of machine-tools or water-jet cutting machines; anvils; portable forges; hand- or pedal-operated gr			
8205 10 00	– Drilling, threading or tapping tools	kg	15 %	
8205 20 00	– Hammers and sledge hammers	kg	15 %	
8205 30 00	– Planes, chisels, gouges and similar cutting tools for working wood	kg	15 %	
8205 40 00	– Screwdrivers	kg	15 %	
	– Other hand tools (including glaziers' diamonds)			
8205 51 00	– – Household tools	kg	15 %	
8205 59 00	– – Other	kg	15 %	
8205 60 00	– Blowlamps	kg	15 %	
8205 70 00	– Vices, clamps and the like	kg	15 %	
8205 90 00	– Other, including sets of articles of two or more subheadings of this heading	kg	15 %	
8206 00 00	Tools of two or more of headings 8202 to 8205, put up in sets for retail sale	kg	15 %	
8207	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 ex			
	– Rock-drilling or earth-boring tools			
8207 13 00	– – With working part of cermets	kg	15 %	
8207 19 00	– – Other, including parts	kg	15 %	
8207 20 00	– Dies for drawing or extruding metal	kg	15 %	
8207 30 00	– Tools for pressing, stamping or punching	kg	15 %	
8207 40 00	– Tools for tapping or threading	kg	15 %	
8207 50 00	– Tools for drilling, other than for rock-drilling	kg	15 %	
8207 60 00	– Tools for boring or broaching	kg	15 %	
8207 70 00	– Tools for milling	kg	15 %	
8207 80 00	– Tools for turning	kg	15 %	
8207 90 00	– Other interchangeable tools	kg	15 %	
8208	Knives and cutting blades, for machines or for mechanical appliances			
8208 10 00	– For metalworking	kg	15 %	
8208 20 00	– For woodworking	kg	15 %	
8208 30 00	– For kitchen appliances or for machines used by the food industry	kg	15 %	
8208 40 00	– For agricultural, horticultural or forestry machines	kg	5 %	
8208 90 00	– Other	kg	15 %	
8209 00 00	Plates, sticks, tips and the like for tools, unmounted, of cermets	kg	15 %	
8210 00 00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	kg	15 %	
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor			
8211 10 00	– Sets of assorted articles	kg	15 %	
	– Other			



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8211 91 00	-- Table knives having fixed blades	kg	15 %	
8211 92 00	-- Other knives having fixed blades	kg	15 %	
8211 93 00	-- Knives having other than fixed blades	kg	15 %	
8211 94 00	-- Blades	kg	15 %	
8211 95 00	-- Handles of base metal	kg	15 %	
8212	Razors and razor blades (including razor blade blanks in strips)			
8212 10 00	-- Razors	pce	25 %	
8212 20 00	-- Safety razor blades, including razor blade blanks in strips	1000 pce	15 %	
8212 90 00	-- Other parts	kg	15 %	
8213 00 00	Scissors, tailors' shears and similar shears, and blades therefor	kg	15 %	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paperknives); manicure or pedicure sets and instruments (including nail files)			
8214 10 00	-- Paperknives, letter openers, erasing knives, pencil sharpeners and blades therefor	kg	15 %	
8214 20 00	-- Manicure or pedicure sets and instruments (including nail files)	kg	25 %	
8214 90 00	-- Other	kg	25 %	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware			
8215 10 00	-- Sets of assorted articles containing at least one article plated with precious metal	kg	15 %	
8215 20 00	-- Other sets of assorted articles	kg	15 %	
	-- Other			
8215 91 00	-- Plated with precious metal	kg	15 %	
8215 99 00	-- Other	kg	15 %	

## Chapter 83

## Miscellaneous articles of base metal

## Notes.

4. 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.
5. 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.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
83	CHAPTER 83 - MISCELLANEOUS ARTICLES OF BASE METAL			
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal			
8301 10 00	– Padlocks	kg	25 %	
8301 20 00	– Locks of a kind used for motor vehicles	kg	25 %	
8301 30 00	– Locks of a kind used for furniture	kg	25 %	
8301 40 00	– Other locks	kg	25 %	
8301 50 00	– Clasps and frames with clasps, incorporating locks	kg	25 %	
8301 60 00	– Parts	kg	15 %	
8301 70 00	– Keys presented separately	kg	25 %	
8302	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			
8302 10 00	– Hinges	kg	15 %	
8302 20 00	– Castors	kg	15 %	
8302 30 00	– Other mountings, fittings and similar articles suitable for motor vehicles	kg	15 %	
	– Other mountings, fittings and similar articles			
8302 41 00	– – Suitable for buildings	kg	15 %	
8302 42 00	– – Other, suitable for furniture	kg	15 %	
8302 49 00	– – Other	kg	15 %	
8302 50 00	– Hat-racks, hat-pegs, brackets and similar fixtures	kg	25 %	
8302 60 00	– Automatic door closers	kg	25 %	
8303 00 00	Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	kg	25 %	
8304 00 00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	kg	25 %	
8305	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 00	– Fittings for loose-leaf binders or files	kg	15 %	
8305 20 00	– Staples in strips	kg	15 %	
8305 90 00	– Other, including parts	kg	15 %	
8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal			
8306 10 00	– Bells, gongs and the like	kg	25 %	
	– Statuettes and other ornaments			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8306 21 00	-- Plated with precious metal	kg	25 %	
8306 29 00	-- Other	kg	25 %	
8306 30 00	-- Photograph, picture or similar frames; mirrors	kg	25 %	
8307	Flexible tubing of base metal, with or without fittings			
8307 10 00	-- Of iron or steel	kg	15 %	
8307 90 00	-- Of other base metal	kg	15 %	
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for o			
8308 10 00	-- Hooks, eyes and eyelets	kg	15 %	
8308 20 00	-- Tubular or bifurcated rivets	kg	15 %	
8308 90 00	-- Other, including parts	kg	15 %	
8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal			
8309 10 00	-- Crown corks	kg	25 %	
8309 90 00	-- Other	kg	25 %	
8310 00 00	Sign-plates, nameplates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405	kg	25 %	
8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated			
8311 10 00	-- Coated electrodes of base metal, for electric arc-welding	kg	25 %	
8311 20 00	-- Cored wire of base metal, for electric arc-welding	kg	15 %	
8311 30 00	-- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	kg	15 %	
8311 90 00	-- Other	kg	15 %	

## Section XVI

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

**Notes.**

1. This Section does not cover:
  - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
  - (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
  - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
  - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
  - (e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
  - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
  - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (h) Drill pipe (heading 73.04);
    - (ij) Endless belts of metal wire or strip (Section XV);
  - (k) Articles of Chapter 82 or 83;
  - (l) Articles of Section XVII;
  - (m) Articles of Chapter 90;
  - (n) Clocks, watches or other articles of Chapter 91;
  - (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
  - (p) Articles of Chapter 95; or
  - (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20.
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules :
  - (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
  - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or

85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;

- (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
  4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
  5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

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## Chapter 84

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

#### Notes.

1. This Chapter does not cover:
  - (a) Millstones, grindstones or other articles of Chapter 68;
  - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
  - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
  - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
  - (e) Vacuum cleaners of heading 85.08;
  - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;
  - (g) Radiators for the articles of Section XVII; or
  - (h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
2. Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover :

- (a) Germination plant, incubators or brooders (heading 84.36);
- (b) Grain dampening machines (heading 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51);  
or
- (e) Machinery, plant or laboratory equipment, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
- (b) Office machinery of heading 84.72.

Heading 84.24 does not cover :

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

- 3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
- 4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :
  - (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
  - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
  - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
- 5. (A) For the purposes of heading 84.71, the expression “automatic data processing machines” means machines capable of :
  - (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
  - (ii) Being freely programmed in accordance with the requirements of the user;
  - (iii) Performing arithmetical computations specified by the user; and
  - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :
  - (i) It is of a kind solely or principally used in an automatic data processing system;
  - (ii) It is connectable to the central processing unit either directly or through one or more other units; and
  - (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

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

- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above:
  - (i) Printers, copying machines, facsimile machines, whether or not combined;
  - (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
  - (iii) Loudspeakers and microphones;
  - (iv) Television cameras, digital cameras and video camera recorders;

(v) Monitors and projectors, not incorporating television reception apparatus.

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

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

Other steel balls are to be classified in heading 73.26.

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

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

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

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

The expression “flat panel display” does not cover cathode-ray tube technology.

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

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

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

**Subheading Notes.**

1. For the purposes of subheading 8465.20, the term “machining centres” applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.
2. For the purposes of subheading 8471.49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
3. For the purposes of subheading 8481.20, the expression “valves for oleohydraulic or pneumatic transmissions” means valves which are used specifically in the transmission of “fluid power” in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.

4. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
XVI	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			
84	CHAPTER 84 - NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF			
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation			
8401 10 00	– Nuclear reactors (Euratom)	kg	5 %	
8401 20 00	– Machinery and apparatus for isotopic separation, and parts thereof (Euratom)	kg	5 %	
8401 30 00	– Fuel elements (cartridges), non-irradiated (Euratom)	gi F/S	5 %	
8401 40 00	– Parts of nuclear reactors (Euratom)	kg	5 %	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers			
	– Steam or other vapour generating boilers			
8402 11 00	– – Watertube boilers with a steam production exceeding 45 tonnes per hour	kg	5 %	
8402 12 00	– – Watertube boilers with a steam production not exceeding 45 tonnes per hour	kg	5 %	
8402 19 00	– – Other vapour generating boilers, including hybrid boilers	kg	5 %	
8402 20 00	– Superheated water boilers	kg	5 %	
8402 90 00	– Parts	kg	5 %	
8403	Central heating boilers other than those of heading 8402			
8403 10 00	– Boilers	kg	5 %	
8403 90 00	– Parts	kg	5 %	
8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, superheaters, soot removers, gas recoverers); condensers for steam or other vapour power units			
8404 10 00	– Auxiliary plant for use with boilers of heading 8402 or 8403	kg	5 %	
8404 20 00	– Condensers for steam or other vapour power units	kg	5 %	
8404 90 00	– Parts	kg	5 %	
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers			
8405 10 00	– 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	5 %	
8405 90 00	– Parts	kg	5 %	
8406	Steam turbines and other vapour turbines			
8406 10 00	– Turbines for marine propulsion	kg	5 %	
	– Other turbines			
8406 81 00	– – Of an output exceeding 40 MW	kg	5 %	
8406 82 00	– – Of an output not exceeding 40 MW	kg	5 %	
8406 90 00	– Parts	kg	5 %	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines			
8407 10 00	– Aircraft engines	pce	5 %	
	– Marine propulsion engines			
8407 21 00	– – Outboard motors	pce	5 %	TSC



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8407 29 00	-- Other	pce	15 %	TSC
	-- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87			
8407 31 00	-- Of a cylinder capacity not exceeding 50 cm <sup>3</sup>	pce	15 %	TSC
8407 32 00	-- Of a cylinder capacity exceeding 50 cm <sup>3</sup> but not exceeding 250 cm <sup>3</sup>	pce	15 %	TSC
8407 33 00	-- Of a cylinder capacity exceeding 250 cm <sup>3</sup> but not exceeding 1000 cm <sup>3</sup>	pce	15 %	TSC
8407 34 00	-- Of a cylinder capacity exceeding 1000 cm <sup>3</sup>	pce	15 %	TSC
8407 90 00	-- Other engines	pce	15 %	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)			
8408 10 00	-- Marine propulsion engines	pce	5 %	TSC
8408 20 00	-- Engines of a kind used for the propulsion of vehicles of Chapter 87	pce	15 %	TSC
8408 90 00	-- Other engines	pce	15 %	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408			
8409 10 00	-- For aircraft engines	kg	15 %	
	-- Other			
8409 91 00	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	kg	15 %	
8409 99 00	-- Other	kg	15 %	
8410	Hydraulic turbines, water wheels, and regulators therefor			
	-- Hydraulic turbines and water wheels			
8410 11 00	-- Of a power not exceeding 1000 kW	kg	5 %	
8410 12 00	-- Of a power exceeding 1000 kW but not exceeding 10000 kW	kg	5 %	
8410 13 00	-- Of a power exceeding 10000 kW	kg	5 %	
8410 90 00	-- Parts, including regulators	kg	5 %	
8411	Turbojets, turbopropellers and other gas turbines			
	-- Turbojets			
8411 11 00	-- Of a thrust not exceeding 25 kN	pce	5 %	
8411 12 00	-- Of a thrust exceeding 25 kN	pce	5 %	
	-- Turbopropellers			
8411 21 00	-- Of a power not exceeding 1100 kW	pce	5 %	
8411 22 00	-- Of a power exceeding 1100 kW	pce	5 %	
	-- Other gas turbines			
8411 81 00	-- Of a power not exceeding 5000 kW	pce	5 %	
8411 82 00	-- Of a power exceeding 5000 kW	pce	5 %	
	-- Parts			
8411 91 00	-- Of turbojets or turbopropellers	kg	5 %	
8411 99 00	-- Other	kg	5 %	
8412	Other engines and motors			
8412 10 00	-- Reaction engines other than turbojets	pce	5 %	
	-- Hydraulic power engines and motors			
8412 21 00	-- Linear acting (cylinders)	kg	5 %	
8412 29 00	-- Other	kg	5 %	
	-- Pneumatic power engines and motors			
8412 31 00	-- Linear acting (cylinders)	kg	5 %	
8412 39 00	-- Other	kg	5 %	
8412 80 00	-- Other	kg	5 %	
8412 90 00	-- Parts	kg	5 %	
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators			
	-- Pumps fitted or designed to be fitted with a measuring device			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8413 11 00	-- Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages	pce	15 %	
8413 19 00	-- Other	pce	15 %	
8413 20 00	-- Handpumps, other than those of subheading 841311 or 841319	pce	5 %	
8413 30 00	-- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	pce	15 %	TSC
8413 40 00	-- Concrete pumps	pce	5 %	
8413 50 00	-- Other reciprocating positive displacement pumps	pce	5 %	
8413 60 00	-- Other rotary positive displacement pumps	pce	5 %	
8413 70 00	-- Other centrifugal pumps	pce	5 %	
	-- Other pumps; liquid elevators			
8413 81 00	-- Pumps	pce	5 %	TSC
8413 82 00	-- Liquid elevators	pce	5 %	
	-- Parts			
8413 91 00	-- Of pumps	kg	5 %	
8413 92 00	-- Of liquid elevators	kg	5 %	
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters			
8414 10 00	-- Vacuum pumps	pce	15 %	
8414 20 00	-- Hand- or foot-operated air pumps	pce	15 %	
8414 30 00	-- Compressors of a kind used in refrigerating equipment	pce	15 %	
8414 40 00	-- Air compressors mounted on a wheeled chassis for towing	pce	15 %	
	-- Fans			
8414 51 00	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	pce	25 %	
8414 59 00	-- Other	pce	25 %	
8414 60 00	-- Hoods having a maximum horizontal side not exceeding 120 cm	pce	25 %	
8414 80 00	-- Other	pce	25 %	
8414 90 00	-- Parts	kg	15 %	
8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated			
8415 10 00	-- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"	pce	25 %	TSC
8415 20 00	-- Of a kind used for persons, in motor vehicles	pce	25 %	
	-- Other			
8415 81 00	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	pce	25 %	
8415 82 00	-- Other, incorporating a refrigerating unit	pce	25 %	
8415 83 00	-- Not incorporating a refrigerating unit	pce	25 %	
8415 90 00	-- Parts	pce	15 %	
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances			
8416 10 00	-- Furnace burners for liquid fuel	pce	5 %	
8416 20 00	-- Other furnace burners, including combination burners	pce	5 %	
8416 30 00	-- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg	5 %	
8416 90 00	-- Parts	kg	5 %	
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric			
8417 10 00	-- Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals	kg	5 %	
8417 20 00	-- Bakery ovens, including biscuit ovens	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8417 80 00	– Other	pce	5 %	
8417 90 00	– Parts	kg	5 %	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading 8415			
8418 10 00	– Combined refrigerator-freezers, fitted with separate external doors	pce	25 %	TSC
	– Refrigerators, household type			
8418 21 00	-- Compression-type	pce	25 %	TSC
8418 29 00	-- Other	pce	25 %	
8418 30 00	– Freezers of the chest type, not exceeding 800 litres capacity	pce	25 %	TSC
8418 40 00	– Freezers of the upright type, not exceeding 900 litres capacity	pce	25 %	TSC
8418 50 00	– Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment	pce	15 %	TSC
	– Other refrigerating or freezing equipment; heat pumps			
8418 61 00	-- Heat pumps other than air conditioning machines of heading 8415	pce	25 %	
8418 69 00	-- Other	kg	25 %	
	– Parts			
8418 91 00	-- Furniture designed to receive refrigerating or freezing equipment	kg	15 %	
8418 99 00	-- Other	kg	15 %	
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting,			
	– Instantaneous or storage water heaters, non-electric			
8419 11 00	-- Instantaneous gas water heaters	kg	5 %	
8419 19 00	-- Other	kg	5 %	
8419 20 00	– Medical, surgical or laboratory sterilisers	kg	5 %	
	– Dryers			
8419 31 00	-- For agricultural products	kg	5 %	
8419 32 00	-- For wood, paper pulp, paper or paperboard	kg	5 %	
8419 39 00	-- Other	kg	5 %	
8419 40 00	– Distilling or rectifying plant	kg	5 %	
8419 50 00	– Heat-exchange units	kg	5 %	
8419 60 00	– Machinery for liquefying air or other gases	kg	5 %	
	– Other machinery, plant and equipment			
8419 81 00	-- For making hot drinks or for cooking or heating food	kg	5 %	
8419 89 00	-- Other	kg	5 %	
8419 90 00	– Parts	kg	5 %	
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor			
8420 10 00	– Calendering or other rolling machines	kg	5 %	
	– Parts			
8420 91 00	-- Cylinders	kg	5 %	
8420 99 00	-- Other	kg	5 %	
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases			
	– Centrifuges, including centrifugal dryers			
8421 11 00	-- Cream separators	kg	5 %	
8421 12 00	-- Clothes dryers	pce	15 %	
8421 19 00	-- Other	kg	15 %	
	– Filtering or purifying machinery and apparatus for liquids			
8421 21 00	-- For filtering or purifying water	kg	5 %	
8421 22 00	-- For filtering or purifying beverages other than water	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8421 23 00	-- Oil or petrol filters for internal combustion engines	kg	25 %	
8421 29 00	-- Other	kg	15 %	
	-- Filtering or purifying machinery and apparatus for gases			
8421 31 00	-- Intake air filters for internal combustion engines	kg	25 %	
8421 39 00	-- Other	kg	5 %	
	-- Parts			
8421 91 00	-- Of centrifuges, including centrifugal dryers	kg	15 %	
8421 99 00	-- Other	kg	15 %	
8422	Dishwashing 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; o			
	-- Dishwashing machines			
8422 11 00	-- Of the household type	pce	25 %	TSC
8422 19 00	-- Other	pce	5 %	TSC
8422 20 00	-- Machinery for cleaning or drying bottles or other containers	kg	5 %	
8422 30 00	-- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	kg	5 %	
8422 40 00	-- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	kg	5 %	
8422 90 00	-- Parts	kg	15 %	
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting or checking machines; weighing machine weights of all kinds			
8423 10 00	-- Personal weighing machines, including baby scales; household scales	pce	15 %	TSC
8423 20 00	-- Scales for continuous weighing of goods on conveyors	pce	5 %	
8423 30 00	-- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	pce	5 %	
	-- Other weighing machinery			
8423 81 00	-- Having a maximum weighing capacity not exceeding 30 kg	pce	15 %	TSC
8423 82 00	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5000 kg	pce	5 %	TSC
8423 89 00	-- Other	pce	15 %	TSC
8423 90 00	-- Weighing machine weights of all kinds; parts of weighing machinery	kg	15 %	
8424	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 sandblasting machines and similar jet projecting machin			
8424 10 00	-- Fire extinguishers, whether or not charged	kg	5 %	TSC
8424 20 00	-- Spray guns and similar appliances	kg	5 %	
8424 30 00	-- Steam or sandblasting machines and similar jet projecting machines	pce	5 %	
	-- Agricultural or horticultural sprayers			
8424 41 00	-- Portable sprayers	pce	5 %	TSC
8424 49 00	-- Other	pce	5 %	TSC
	-- Other appliances			
8424 82 00	-- Agricultural or horticultural	kg	5 %	
8424 89 00	-- Other	kg	5 %	
8424 90 00	-- Parts	kg	15 %	
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks			
	-- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles			
8425 11 00	-- Powered by electric motor	pce	15 %	
8425 19 00	-- Other	pce	15 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	– Winches; capstans			
8425 31 00	-- Powered by electric motor	pce	15 %	
8425 39 00	-- Other	pce	15 %	
	– Jacks; hoists of a kind used for raising vehicles			
8425 41 00	-- Built-in jacking systems of a type used in garages	pce	15 %	
8425 42 00	-- Other jacks and hoists, hydraulic	pce	15 %	
8425 49 00	-- Other	pce	15 %	
8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane			
	– Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers			
8426 11 00	-- Overhead travelling cranes on fixed support	kg	5 %	
8426 12 00	-- Mobile lifting frames on tyres and straddle carriers	kg	5 %	
8426 19 00	-- Other	kg	5 %	
8426 20 00	– Tower cranes	kg	5 %	
8426 30 00	– Portal or pedestal jib cranes	kg	5 %	
	– Other machinery, self-propelled			
8426 41 00	-- On tyres	kg	5 %	
8426 49 00	-- Other	kg	5 %	
	– Other machinery			
8426 91 00	-- Designed for mounting on road vehicles	pce	5 %	
8426 99 00	-- Other	kg	5 %	
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment			
8427 10 00	– Self-propelled trucks powered by an electric motor	pce	5 %	
8427 20 00	– Other self-propelled trucks	pce	5 %	
8427 90 00	– Other trucks	pce	5 %	
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)			
8428 10 00	– Lifts and skip hoists	kg	5 %	
8428 20 00	– Pneumatic elevators and conveyors	kg	5 %	
	– Other continuous-action elevators and conveyors, for goods or materials			
8428 31 00	-- Specially designed for underground use	kg	5 %	
8428 32 00	-- Other, bucket type	kg	5 %	
8428 33 00	-- Other, belt type	kg	5 %	
8428 39 00	-- Other	kg	5 %	
8428 40 00	– Escalators and moving walkways	kg	5 %	
8428 60 00	– Teleferics, chairlifts, ski-draglines; traction mechanisms for funiculars	kg	5 %	
8428 90 00	– Other machinery	kg	5 %	
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers			
	– Bulldozers and angledozers			
8429 11 00	-- Track laying	pce	5 %	
8429 19 00	-- Other	pce	5 %	
8429 20 00	– Graders and levellers	pce	5 %	
8429 30 00	– Scrapers	pce	5 %	
8429 40 00	– Tamping machines and roadrollers	pce	5 %	
	– Mechanical shovels, excavators and shovel loaders			
8429 51 00	-- Front-end shovel loaders	pce	5 %	
8429 52 00	-- Machinery with a 360° revolving superstructure	pce	5 %	
8429 59 00	-- Other	pce	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers			
8430 10 00	– Piledrivers and pile extractors	pce	5 %	
8430 20 00	– Snowploughs and snowblowers	pce	5 %	
	– Coal or rock cutters and tunnelling machinery			
8430 31 00	-- Self-propelled	kg	5 %	
8430 39 00	-- Other	kg	5 %	
	– Other boring or sinking machinery			
8430 41 00	-- Self-propelled	kg	5 %	
8430 49 00	-- Other	kg	5 %	
8430 50 00	– Other machinery, self-propelled	kg	5 %	
	– Other machinery, not self-propelled			
8430 61 00	-- Tamping or compacting machinery	pce	5 %	
8430 69 00	-- Other	kg	5 %	
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430			
8431 10 00	– Of machinery of heading 8425	kg	15 %	
8431 20 00	– Of machinery of heading 8427	kg	15 %	
	– Of machinery of heading 8428			
8431 31 00	-- Of lifts, skip hoists or escalators	kg	15 %	
8431 39 00	-- Other	kg	15 %	
	– Of machinery of heading 8426, 8429 or 8430			
8431 41 00	-- Buckets, shovels, grabs and grips	kg	15 %	
8431 42 00	-- Bulldozer or angledozer blades	kg	15 %	
8431 43 00	-- Parts for boring or sinking machinery of subheading 843041 or 843049	kg	15 %	
8431 49 00	-- Other	kg	15 %	
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers			
8432 10 00	– Ploughs	pce	5 %	
	– Harrows, scarifiers, cultivators, weeders and hoes			
8432 21 00	-- Disc harrows	pce	5 %	
8432 29 00	-- Other	pce	5 %	
	– Seeders, planters and transplanters			
8432 31 00	-- No-till direct seeders, planters and transplanters	pce	5 %	
8432 39 00	-- Other	pce	5 %	
	– Manure spreaders and fertiliser distributors			
8432 41 00	-- Manure spreaders	pce	5 %	
8432 42 00	-- Fertiliser distributors	pce	5 %	
8432 80 00	– Other machinery	kg	5 %	
8432 90 00	– Parts	kg	5 %	
8433	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 8437			
	– Mowers for lawns, parks or sports grounds			
8433 11 00	-- Powered, with the cutting device rotating in a horizontal plane	pce	25 %	
8433 19 00	-- Other	pce	25 %	
8433 20 00	– Other mowers, including cutter bars for tractor mounting	pce	5 %	
8433 30 00	– Other haymaking machinery	pce	5 %	
8433 40 00	– Straw or fodder balers, including pick-up balers	pce	5 %	
	– Other harvesting machinery; threshing machinery			
8433 51 00	-- Combine harvester-threshers	pce	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8433 52 00	-- Other threshing machinery	pce	5 %	
8433 53 00	-- Root or tuber harvesting machines	pce	5 %	
8433 59 00	-- Other	pce	5 %	
8433 60 00	-- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	kg	5 %	
8433 90 00	-- Parts	kg	5 %	
8434	Milking machines and dairy machinery			
8434 10 00	-- Milking machines	kg	5 %	
8434 20 00	-- Dairy machinery	kg	5 %	
8434 90 00	-- Parts	kg	5 %	
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages			
8435 10 00	-- Machinery	kg	5 %	
8435 90 00	-- Parts	kg	5 %	
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders			
8436 10 00	-- Machinery for preparing animal feedingstuffs	kg	5 %	
	-- Poultry-keeping machinery; poultry incubators and brooders			
8436 21 00	-- Poultry incubators and brooders	kg	5 %	
8436 29 00	-- Other	kg	5 %	
8436 80 00	-- Other machinery	pce	5 %	
	-- Parts			
8436 91 00	-- Of poultry-keeping machinery or poultry incubators and brooders	kg	5 %	
8436 99 00	-- Other	kg	5 %	
8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery			
8437 10 00	-- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	pce	5 %	
8437 80 00	-- Other machinery	kg	5 %	
8437 90 00	-- Parts	kg	5 %	
8438	Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils			
8438 10 00	-- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	kg	5 %	
8438 20 00	-- Machinery for the manufacture of confectionery, cocoa or chocolate	kg	5 %	
8438 30 00	-- Machinery for sugar manufacture	kg	5 %	
8438 40 00	-- Brewery machinery	kg	5 %	
8438 50 00	-- Machinery for the preparation of meat or poultry	kg	5 %	
8438 60 00	-- Machinery for the preparation of fruits, nuts or vegetables	kg	5 %	
8438 80 00	-- Other machinery	kg	5 %	
8438 90 00	-- Parts	kg	5 %	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard			
8439 10 00	-- Machinery for making pulp of fibrous cellulosic material	kg	5 %	
8439 20 00	-- Machinery for making paper or paperboard	kg	5 %	
8439 30 00	-- Machinery for finishing paper or paperboard	kg	5 %	
	-- Parts			
8439 91 00	-- Of machinery for making pulp of fibrous cellulosic material	kg	5 %	
8439 99 00	-- Other	kg	5 %	
8440	Bookbinding machinery, including book-sewing machines			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8440 10 00	– Machinery	kg	5 %	
8440 90 00	– Parts	kg	5 %	
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds			
8441 10 00	– Cutting machines	kg	5 %	
8441 20 00	– Machines for making bags, sacks or envelopes	kg	5 %	
8441 30 00	– Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	kg	5 %	
8441 40 00	– Machines for moulding articles in paper pulp, paper or paperboard	kg	5 %	
8441 80 00	– Other machinery	kg	5 %	
8441 90 00	– Parts	kg	5 %	
8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepa			
8442 30 00	– Machinery, apparatus and equipment	pce	5 %	
8442 40 00	– Parts of the foregoing machinery, apparatus or equipment	kg	5 %	
8442 50 00	– Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	kg	5 %	
8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; 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 8442			
8443 11 00	-- Offset printing machinery, reel fed	pce	5 %	
8443 12 00	-- Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	pce	5 %	
8443 13 00	-- Other offset printing machinery	pce	5 %	
8443 14 00	-- Letterpress printing machinery, reel fed, excluding flexographic printing	pce	5 %	
8443 15 00	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	pce	5 %	
8443 16 00	-- Flexographic printing machinery	pce	5 %	
8443 17 00	-- Gravure printing machinery	pce	5 %	
8443 19 00	-- Other	pce	5 %	
	– Other printers, copying machines and facsimile machines, whether or not combined			
8443 31 00	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a network	pce	5 %	
8443 32 00	-- Other, capable of connecting to an automatic data-processing machine or to a network	pce	5 %	
8443 39 00	-- Other	pce	15 %	
	– Parts and accessories			
8443 91 00	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442	kg	5 %	
8443 99 00	-- Other	kg	15 %	
8444 00 00	Machines for extruding, drawing, texturing or cutting man-made textile materials	pce	5 %	
8445	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 o			



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	– Machines for preparing textile fibres			
8445 11 00	-- Carding machines	pce	5 %	
8445 12 00	-- Combing machines	pce	5 %	
8445 13 00	-- Drawing or roving machines	pce	5 %	
8445 19 00	-- Other	pce	5 %	
8445 20 00	– Textile spinning machines	pce	5 %	
8445 30 00	– Textile doubling or twisting machines	pce	5 %	
8445 40 00	– Textile winding (including weft-winding) or reeling machines	pce	5 %	
8445 90 00	– Other	pce	5 %	
8446	Weaving machines (looms)			
8446 10 00	– For weaving fabrics of a width not exceeding 30 cm	pce	5 %	
	– For weaving fabrics of a width exceeding 30 cm, shuttle type			
8446 21 00	-- Power looms	pce	5 %	
8446 29 00	-- Other	pce	5 %	
8446 30 00	– For weaving fabrics of a width exceeding 30 cm, shuttleless type	pce	5 %	
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting			
	– Circular knitting machines			
8447 11 00	-- With cylinder diameter not exceeding 165 mm	pce	5 %	
8447 12 00	-- With cylinder diameter exceeding 165 mm	pce	5 %	
8447 20 00	– Flat knitting machines; stitch-bonding machines	pce	5 %	
8447 90 00	– Other	pce	5 %	
8448	Auxiliary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (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			
	– Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447			
8448 11 00	-- Dobbies and jacquards; card-reducing, copying, punching or assembling machines for use therewith	kg	5 %	
8448 19 00	-- Other	kg	5 %	
8448 20 00	– Parts and accessories of machines of heading 8444 or of their auxiliary machinery	kg	5 %	
	– Parts and accessories of machines of heading 8445 or of their auxiliary machinery			
8448 31 00	-- Card clothing	kg	5 %	
8448 32 00	-- Of machines for preparing textile fibres, other than card clothing	kg	5 %	
8448 33 00	-- Spindles, spindle flyers, spinning rings and ring travellers	kg	5 %	
8448 39 00	-- Other	kg	5 %	
	– Parts and accessories of weaving machines (looms) or of their auxiliary machinery			
8448 42 00	-- Reeds for looms, healds and heald-frames	kg	5 %	
8448 49 00	-- Other	kg	5 %	
	– Parts and accessories of machines of heading 8447 or of their auxiliary machinery			
8448 51 00	-- Sinkers, needles and other articles used in forming stitches	kg	5 %	
8448 59 00	-- Other	kg	5 %	
8449 00 00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats	kg	5 %	
8450	Household or laundry-type washing machines, including machines which both wash and dry			
	– Machines, each of a dry linen capacity not exceeding 10 kg			
8450 11 00	-- Fully-automatic machines	pce	25 %	TSC

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8450 12 00	-- Other machines, with built-in centrifugal drier	pce	25 %	TSC
8450 19 00	-- Other	pce	25 %	
8450 20 00	-- Machines, each of a dry linen capacity exceeding 10 kg	pce	25 %	TSC
8450 90 00	-- Parts	kg	15 %	
8451	Machinery (other than machines of heading 8450) 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 m			
8451 10 00	-- Dry-cleaning machines	kg	5 %	
	-- Drying machines			
8451 21 00	-- Each of a dry linen capacity not exceeding 10 kg	kg	5 %	
8451 29 00	-- Other	kg	5 %	
8451 30 00	-- Ironing machines and presses (including fusing presses)	pce	5 %	
8451 40 00	-- Washing, bleaching or dyeing machines	kg	5 %	
8451 50 00	-- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	kg	5 %	
8451 80 00	-- Other machinery	kg	5 %	
8451 90 00	-- Parts	kg	5 %	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles			
8452 10 00	-- Sewing machines of the household type	pce	5 %	
	-- Other sewing machines			
8452 21 00	-- Automatic units	pce	5 %	
8452 29 00	-- Other	pce	5 %	
8452 30 00	-- Sewing machine needles	1000 pce	5 %	
8452 90 00	-- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	kg	5 %	
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines			
8453 10 00	-- Machinery for preparing, tanning or working hides, skins or leather	kg	5 %	
8453 20 00	-- Machinery for making or repairing footwear	kg	5 %	
8453 80 00	-- Other machinery	kg	5 %	
8453 90 00	-- Parts	kg	5 %	
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries			
8454 10 00	-- Converters	kg	5 %	
8454 20 00	-- Ingot moulds and ladles	kg	5 %	
8454 30 00	-- Casting machines	kg	5 %	
8454 90 00	-- Parts	kg	5 %	
8455	Metal-rolling mills and rolls therefor			
8455 10 00	-- Tube mills	kg	5 %	
	-- Other rolling mills			
8455 21 00	-- Hot or combination hot and cold	kg	5 %	
8455 22 00	-- Cold	kg	5 %	
8455 30 00	-- Rolls for rolling mills	kg	5 %	
8455 90 00	-- Other parts	kg	5 %	
8456	Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines			
	-- Operated by laser or other light or photon beam processes			
8456 11 00	-- Operated by laser	pce	5 %	
8456 12 00	-- Operated by other light or photon beam processes	pce	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8456 20 00	– Operated by ultrasonic processes	pce	5 %	
8456 30 00	– Operated by electrodischarge processes	pce	5 %	
8456 40 00	– Operated by plasma arc processes	pce	5 %	
8456 50 00	– Water-jet cutting machines	pce	5 %	
8456 90 00	– Other	pce	5 %	
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal			
8457 10 00	– Machining centres	pce	5 %	
8457 20 00	– Unit construction machines (single station)	pce	5 %	
8457 30 00	– Multi-station transfer machines	pce	5 %	
8458	Lathes (including turning centres) for removing metal			
	– Horizontal lathes			
8458 11 00	-- Numerically controlled	pce	5 %	
8458 19 00	-- Other	pce	5 %	
	– Other lathes			
8458 91 00	-- Numerically controlled	pce	5 %	
8458 99 00	-- Other	pce	5 %	
8459	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 8458			
8459 10 00	– Way-type unit head machines	pce	5 %	
	– Other drilling machines			
8459 21 00	-- Numerically controlled	pce	5 %	
8459 29 00	-- Other	pce	5 %	
	– Other boring-milling machines			
8459 31 00	-- Numerically controlled	pce	5 %	
8459 39 00	-- Other	pce	5 %	
	– Other boring machines			
8459 41 00	-- Numerically controlled	pce	5 %	
8459 49 00	-- Other	pce	5 %	
	– Milling machines, knee-type			
8459 51 00	-- Numerically controlled	pce	5 %	
8459 59 00	-- Other	pce	5 %	
	– Other milling machines			
8459 61 00	-- Numerically controlled	pce	5 %	
8459 69 00	-- Other	pce	5 %	
8459 70 00	– Other threading or tapping machines	pce	5 %	
8460	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			
	– Flat-surface grinding machines			
8460 12 00	-- Numerically controlled	pce	5 %	
8460 19 00	-- Other	pce	5 %	
	– Other grinding machines			
8460 22 00	-- Centreless grinding machines, numerically controlled	pce	5 %	
8460 23 00	-- Other cylindrical grinding machines, numerically controlled	pce	5 %	
8460 24 00	-- Other, numerically controlled	pce	5 %	
8460 29 00	-- Other	pce	5 %	
	– Sharpening (tool or cutter grinding) machines			
8460 31 00	-- Numerically controlled	pce	5 %	
8460 39 00	-- Other	pce	5 %	
8460 40 00	– Honing or lapping machines	pce	5 %	
8460 90 00	– Other	pce	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8461	Machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal or cermets, not elsewhere specified or included			
8461 20 00	– Shaping or slotting machines	pce	5 %	
8461 30 00	– Broaching machines	pce	5 %	
8461 40 00	– Gear-cutting, gear-grinding or gear-finishing machines	pce	5 %	
8461 50 00	– Sawing or cutting-off machines	pce	5 %	
8461 90 00	– Other	pce	5 %	
8462	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 met			
8462 10 00	– Forging or die-stamping machines (including presses) and hammers	pce	5 %	
	– Bending, folding, straightening or flattening machines (including presses)			
8462 21 00	-- Numerically controlled	pce	5 %	
8462 29 00	-- Other	pce	5 %	
	– Shearing machines (including presses), other than combined punching and shearing machines			
8462 31 00	-- Numerically controlled	pce	5 %	
8462 39 00	-- Other	pce	5 %	
	– Punching or notching machines (including presses), including combined punching and shearing machines			
8462 41 00	-- Numerically controlled	pce	5 %	
8462 49 00	-- Other	pce	5 %	
	– Other			
8462 91 00	-- Hydraulic presses	pce	5 %	
8462 99 00	-- Other	pce	5 %	
8463	Other machine tools for working metal or cermets, without removing material			
8463 10 00	– Drawbenches for bars, tubes, profiles, wire or the like	pce	5 %	
8463 20 00	– Thread-rolling machines	pce	5 %	
8463 30 00	– Machines for working wire	pce	5 %	
8463 90 00	– Other	pce	5 %	
8464	Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass			
8464 10 00	– Sawing machines	pce	5 %	
8464 20 00	– Grinding or polishing machines	pce	5 %	
8464 90 00	– Other	kg	5 %	
8465	Machine tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials			
8465 10 00	– Machines which can carry out different types of machining operations without tool change between such operations	pce	5 %	
8465 20 00	– Machining centres	pce	5 %	
	– Other			
8465 91 00	-- Sawing machines	pce	5 %	
8465 92 00	-- Planing, milling or moulding (by cutting) machines	pce	5 %	
8465 93 00	-- Grinding, sanding or polishing machines	pce	5 %	
8465 94 00	-- Bending or assembling machines	pce	5 %	
8465 95 00	-- Drilling or morticing machines	pce	5 %	
8465 96 00	-- Splitting, slicing or paring machines	pce	5 %	
8465 99 00	-- Other	pce	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of too			
8466 10 00	– Tool holders and self-opening dieheads	kg	5 %	
8466 20 00	– Work holders	kg	5 %	
8466 30 00	– Dividing heads and other special attachments for machines	kg	5 %	
	– Other			
8466 91 00	– – For machines of heading 8464	kg	5 %	
8466 92 00	– – For machines of heading 8465	kg	5 %	
8466 93 00	– – For machines of headings 8456 to 8461	kg	5 %	
8466 94 00	– – For machines of heading 8462 or 8463	kg	5 %	
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor			
	– Pneumatic			
8467 11 00	– – Rotary type (including combined rotary-percussion)	kg	5 %	
8467 19 00	– – Other	kg	5 %	
	– With self-contained electric motor			
8467 21 00	– – Drills of all kinds	pce	5 %	
8467 22 00	– – Saws	pce	5 %	
8467 29 00	– – Other	pce	5 %	
	– Other tools			
8467 81 00	– – Chainsaws	pce	5 %	
8467 89 00	– – Other	kg	5 %	
	– Parts			
8467 91 00	– – Of chainsaws	kg	5 %	
8467 92 00	– – Of pneumatic tools	kg	5 %	
8467 99 00	– – Other	kg	5 %	
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances			
8468 10 00	– Hand-held blow pipes	kg	5 %	
8468 20 00	– Other gas-operated machinery and apparatus	kg	5 %	
8468 80 00	– Other machinery and apparatus	kg	5 %	
8468 90 00	– Parts	kg	5 %	
[8469]				
8470	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 reg			
8470 10 00	– Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions	pce	15 %	
	– Other electronic calculating machines			
8470 21 00	– – Incorporating a printing device	pce	15 %	
8470 29 00	– – Other	pce	15 %	
8470 30 00	– Other calculating machines	pce	15 %	
8470 50 00	– Cash registers	pce	15 %	
8470 90 00	– Other	pce	15 %	
8471	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			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8471 30 00	– Portable automatic data-processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	pce	5 %	
	– Other automatic data-processing machines			
8471 41 00	– – Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	pce	5 %	
8471 49 00	– – Other, presented in the form of systems	pce	5 %	
8471 50 00	– Processing units other than those of subheading 847141 or 847149, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	pce	5 %	
8471 60 00	– Input or output units, whether or not containing storage units in the same housing	pce	5 %	
8471 70 00	– Storage units	pce	5 %	
8471 80 00	– Other units of automatic data-processing machines	pce	5 %	
8471 90 00	– Other	pce	5 %	
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or -wrapping machines, pencil-sharpening machines, perforating or stapling machines)			
8472 10 00	– Duplicating machines	pce	5 %	
8472 30 00	– Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	pce	15 %	
8472 90 00	– Other	pce	15 %	
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472			
	– Parts and accessories of the machines of heading 8470			
8473 21 00	– – Of the electronic calculating machines of subheading 847010, 847021 or 847029	kg	15 %	
8473 29 00	– – Other	kg	15 %	
8473 30 00	– Parts and accessories of the machines of heading 8471	kg	5 %	
8473 40 00	– Parts and accessories of the machines of heading 8472	kg	15 %	
8473 50 00	– Parts and accessories equally suitable for use with machines of two or more of the headings 8470 to 8472	kg	15 %	
8474	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,			
8474 10 00	– Sorting, screening, separating or washing machines	kg	5 %	
8474 20 00	– Crushing or grinding machines	kg	5 %	
	– Mixing or kneading machines			
8474 31 00	– – Concrete or mortar mixers	kg	5 %	
8474 32 00	– – Machines for mixing mineral substances with bitumen	kg	5 %	
8474 39 00	– – Other	kg	5 %	
8474 80 00	– Other machinery	kg	5 %	
8474 90 00	– Parts	kg	5 %	
8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware			
8475 10 00	– Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	kg	5 %	
	– Machines for manufacturing or hot working glass or glassware			
8475 21 00	– – Machines for making optical fibres and preforms thereof	kg	5 %	
8475 29 00	– – Other	kg	5 %	
8475 90 00	– Parts	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines			
	– Automatic beverage-vending machines			
8476 21 00	-- Incorporating heating or refrigerating devices	pce	15 %	
8476 29 00	-- Other	pce	15 %	
	– Other machines			
8476 81 00	-- Incorporating heating or refrigerating devices	pce	15 %	
8476 89 00	-- Other	pce	15 %	
8476 90 00	– Parts	kg	15 %	
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter			
8477 10 00	– Injection-moulding machines	pce	5 %	
8477 20 00	– Extruders	pce	5 %	
8477 30 00	– Blow-moulding machines	pce	5 %	
8477 40 00	– Vacuum-moulding machines and other thermoforming machines	pce	5 %	
	– Other machinery for moulding or otherwise forming			
8477 51 00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	pce	5 %	
8477 59 00	-- Other	pce	5 %	
8477 80 00	– Other machinery	pce	5 %	
8477 90 00	– Parts	kg	5 %	
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter			
8478 10 00	– Machinery	kg	5 %	
8478 90 00	– Parts	kg	5 %	
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter			
8479 10 00	– Machinery for public works, building or the like	kg	5 %	
8479 20 00	– Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	kg	5 %	
8479 30 00	– Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	kg	5 %	
8479 40 00	– Rope- or cable-making machines	pce	5 %	
8479 50 00	– Industrial robots, not elsewhere specified or included	kg	5 %	
8479 60 00	– Evaporative air coolers	kg	5 %	
	– Passenger boarding bridges			
8479 71 00	-- Of a kind used in airports	kg	5 %	
8479 79 00	-- Other	kg	5 %	
	– Other machines and mechanical appliances			
8479 81 00	-- For treating metal, including electric wire coil-winders	kg	5 %	
8479 82 00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	kg	5 %	
8479 89 00	-- Other	kg	5 %	
8479 90 00	– Parts	kg	5 %	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics			
8480 10 00	– Moulding boxes for metal foundry	kg	5 %	
8480 20 00	– Mould bases	kg	5 %	
8480 30 00	– Moulding patterns	kg	5 %	
	– Moulds for metal or metal carbides			
8480 41 00	-- Injection or compression types	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8480 49 00	-- Other	kg	5 %	
8480 50 00	-- Moulds for glass	kg	5 %	
8480 60 00	-- Moulds for mineral materials	kg	5 %	
	-- Moulds for rubber or plastics			
8480 71 00	-- Injection or compression types	kg	5 %	
8480 79 00	-- Other	kg	5 %	
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves			
8481 10 00	-- Pressure-reducing valves	kg	15 %	
8481 20 00	-- Valves for oleohydraulic or pneumatic transmissions	kg	15 %	
8481 30 00	-- Check (non-return) valves	kg	15 %	
8481 40 00	-- Safety or relief valves	kg	15 %	
8481 80 00	-- Other appliances	kg	15 %	
8481 90 00	-- Parts	kg	15 %	
8482	Ball or roller bearings			
8482 10 00	-- Ball bearings	kg	15 %	
8482 20 00	-- Tapered roller bearings, including cone and tapered roller assemblies	kg	15 %	
8482 30 00	-- Spherical roller bearings	kg	15 %	
8482 40 00	-- Needle roller bearings	kg	15 %	
8482 50 00	-- Other cylindrical roller bearings	kg	15 %	
8482 80 00	-- Other, including combined ball/roller bearings	kg	15 %	
	-- Parts			
8482 91 00	-- Balls, needles and rollers	kg	15 %	
8482 99 00	-- Other	kg	15 %	
8483	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			
8483 10 00	-- Transmission shafts (including cam shafts and crank shafts) and cranks	kg	15 %	
8483 20 00	-- Bearing housings, incorporating ball or roller bearings	kg	15 %	
8483 30 00	-- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	kg	15 %	
8483 40 00	-- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	kg	15 %	
8483 50 00	-- Flywheels and pulleys, including pulley blocks	kg	15 %	
8483 60 00	-- Clutches and shaft couplings (including universal joints)	kg	15 %	
8483 90 00	-- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	kg	15 %	
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals			
8484 10 00	-- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	kg	15 %	
8484 20 00	-- Mechanical seals	kg	15 %	
8484 90 00	-- Other	kg	15 %	
[8485]				
8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in note 9(C) to this chapter;			
8486 10 00	-- Machines and apparatus for the manufacture of boules or wafers	kg	5 %	



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Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8486 20 00	– Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	kg	5 %	
8486 30 00	– Machines and apparatus for the manufacture of flat panel displays	kg	5 %	
8486 40 00	– Machines and apparatus specified in note 9(C) to this chapter	kg	5 %	
8486 90 00	– Parts and accessories	kg	5 %	
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter			
8487 10 00	– Ships' or boats' propellers and blades therefor	pce	15 %	
8487 90 00	– Other	kg	15 %	

## Chapter 85

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

**Notes.**

1. This Chapter does not cover :
  - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
  - (b) Articles of glass of heading 70.11;
  - (c) Machines and apparatus of heading 84.86;
  - (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
  - (e) Electrically heated furniture of Chapter 94.
2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42. However, metal tank mercury arc rectifiers remain classified in heading 85.04.
3. For the purposes of heading 85.07, the expression "electric accumulators" includes those presented with ancillary components which contribute to the accumulator's function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.
4. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
  - (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
  - (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).
5. For the purposes of heading 85.23:
  - (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E<sup>2</sup> PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
  - (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.
6. For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).
 

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

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

7. For the purpose of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables” means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.
8. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).
9. For the purposes of headings 85.41 and 85.42:
  - (a) “Diodes, transistors and similar semiconductor devices” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
  - (b) “Electronic integrated circuits” are:
    - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
    - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
    - (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.
    - (iv) Multi-component integrated circuits (MCOs) : a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition:

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

function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

- (d) "Silicon based oscillators" are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

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

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

**Subheading Note.**

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

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
85	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			
8501	Electric motors and generators (excluding generating sets)			
8501 10 00	– Motors of an output not exceeding 37,5 W	pce	5 %	
8501 20 00	– Universal AC/DC motors of an output exceeding 37,5 W	pce	5 %	
	– Other DC motors; DC generators			
8501 31 00	– – Of an output not exceeding 750 W	pce	5 %	
8501 32 00	– – Of an output exceeding 750 W but not exceeding 75 kW	pce	5 %	
8501 33 00	– – Of an output exceeding 75 kW but not exceeding 375 kW	pce	5 %	
8501 34 00	– – Of an output exceeding 375 kW	pce	5 %	
8501 40 00	– Other AC motors, single-phase	pce	5 %	
	– Other AC motors, multi-phase			
8501 51 00	– – Of an output not exceeding 750 W	pce	5 %	
8501 52 00	– – Of an output exceeding 750 W but not exceeding 75 kW	pce	5 %	
8501 53 00	– – Of an output exceeding 75 kW	pce	5 %	
	– AC generators (alternators)			
8501 61 00	– – Of an output not exceeding 75 kVA	pce	5 %	
8501 62 00	– – Of an output exceeding 75 kVA but not exceeding 375 kVA	pce	5 %	
8501 63 00	– – Of an output exceeding 375 kVA but not exceeding 750 kVA	pce	5 %	
8501 64 00	– – Of an output exceeding 750 kVA	pce	5 %	
8502	Electric generating sets and rotary converters			
	– Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines)			
8502 11 00	– – Of an output not exceeding 75 kVA	pce	5 %	
8502 12 00	– – Of an output exceeding 75 kVA but not exceeding 375 kVA	pce	5 %	
8502 13 00	– – Of an output exceeding 375 kVA	pce	5 %	
8502 20 00	– Generating sets with spark-ignition internal combustion piston engines	pce	5 %	
	– Other generating sets			
8502 31 00	– – Wind-powered	pce	5 %	
8502 39 00	– – Other	pce	5 %	
8502 40 00	– Electric rotary converters	pce	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8503 00 00	Parts suitable for use solely or principally with the machines of heading 8501 or 8502	kg	5 %	
8504	Electrical transformers, static converters (for example, rectifiers) and inductors			
8504 10 00	– Ballasts for discharge lamps or tubes	pce	5 %	
	– Liquid dielectric transformers			
8504 21 00	-- Having a power handling capacity not exceeding 650 kVA	pce	5 %	
8504 22 00	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10000 kVA	pce	5 %	
8504 23 00	-- Having a power handling capacity exceeding 10000 kVA	pce	5 %	
	– Other transformers			
8504 31 00	-- Having a power handling capacity not exceeding 1 kVA	pce	15 %	
8504 32 00	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	pce	15 %	
8504 33 00	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	pce	5 %	
8504 34 00	-- Having a power handling capacity exceeding 500 kVA	pce	5 %	
8504 40 00	– Static converters	pce	5 %	
8504 50 00	– Other inductors	kg	5 %	
8504 90 00	– Parts	kg	5 %	
8505	Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electromagnetic couplings, clutches and brakes; electromagnetic liftin			
	– Permanent magnets and articles intended to become permanent magnets after magnetisation			
8505 11 00	-- Of metal	kg	5 %	
8505 19 00	-- Other	kg	5 %	
8505 20 00	– Electromagnetic couplings, clutches and brakes	kg	5 %	
8505 90 00	– Other, including parts	kg	5 %	
8506	Primary cells and primary batteries			
8506 10 00	– Manganese dioxide	pce	35 %	TSC
8506 30 00	– Mercuric oxide	pce	35 %	
8506 40 00	– Silver oxide	pce	35 %	
8506 50 00	– Lithium	pce	35 %	TSC
8506 60 00	– Air-zinc	pce	35 %	
8506 80 00	– Other primary cells and primary batteries	pce	35 %	
8506 90 00	– Parts	kg	5 %	
8507	Electric accumulators, including separators therefor, whether or not rectangular (including square)			
8507 10 00	– Lead-acid, of a kind used for starting piston engines	pce	25 %	TSC
8507 20 00	– Other lead-acid accumulators	ce/el	25 %	
8507 30 00	– Nickel-cadmium	pce	25 %	TSC
8507 40 00	– Nickel-iron	pce	25 %	
8507 50 00	– Nickel-metal hydride	pce	25 %	
8507 60 00	– Lithium-ion	pce	25 %	TSC
8507 80 00	– Other accumulators	pce	25 %	
8507 90 00	– Parts	kg	5 %	
8508	Vacuum cleaners			
	– With self-contained electric motor			
8508 11 00	-- Of a power not exceeding 1500 W and having a dust bag or other receptacle capacity not exceeding 20 l	pce	25 %	
8508 19 00	-- Other	pce	25 %	
8508 60 00	– Other vacuum cleaners	pce	25 %	
8508 70 00	– Parts	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8509	Electromechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508			
8509 40 00	– Food grinders and mixers; fruit or vegetable juice extractors	pce	25 %	
8509 80 00	– Other appliances	kg	25 %	
8509 90 00	– Parts	kg	25 %	
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor			
8510 10 00	– Shavers	pce	25 %	
8510 20 00	– Hair clippers	pce	25 %	
8510 30 00	– Hair-removing appliances	pce	25 %	
8510 90 00	– Parts	kg	25 %	
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (f			
8511 10 00	– Sparking plugs	kg	15 %	TSC
8511 20 00	– Ignition magnetos; magneto-dynamos; magnetic flywheels	kg	15 %	TSC
8511 30 00	– Distributors; ignition coils	kg	15 %	TSC
8511 40 00	– Starter motors and dual purpose starter-generators	kg	15 %	TSC
8511 50 00	– Other generators	kg	15 %	TSC
8511 80 00	– Other equipment	kg	15 %	
8511 90 00	– Parts	kg	15 %	
8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles			
8512 10 00	– Lighting or visual signalling equipment of a kind used on bicycles	kg	15 %	
8512 20 00	– Other lighting or visual signalling equipment	kg	15 %	
8512 30 00	– Sound signalling equipment	pce	15 %	
8512 40 00	– Windscreen wipers, defrosters and demisters	kg	15 %	
8512 90 00	– Parts	kg	15 %	
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512			
8513 10 00	– Lamps	kg	15 %	
8513 90 00	– Parts	kg	15 %	
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss			
8514 10 00	– Resistance heated furnaces and ovens	pce	5 %	
8514 20 00	– Furnaces and ovens functioning by induction or dielectric loss	pce	5 %	
8514 30 00	– Other furnaces and ovens	pce	5 %	
8514 40 00	– Other equipment for the heat treatment of materials by induction or dielectric loss	pce	5 %	
8514 90 00	– Parts	kg	5 %	
8515	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 appar			
	– Brazing or soldering machines and apparatus			
8515 11 00	-- Soldering irons and guns	kg	5 %	
8515 19 00	-- Other	kg	5 %	
	– Machines and apparatus for resistance welding of metal			
8515 21 00	-- Fully or partly automatic	kg	5 %	
8515 29 00	-- Other	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	– Machines and apparatus for arc (including plasma arc) welding of metals			
8515 31 00	-- Fully or partly automatic	kg	5 %	
8515 39 00	-- Other	kg	5 %	
8515 80 00	– Other machines and apparatus	pce	5 %	
8515 90 00	– Parts	kg	5 %	
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space-heating apparatus and soil-heating apparatus; electrothermic hairdressing apparatus (for example, hairdryers, hair curlers, curling tong heaters) and hand dryers; electr			
8516 10 00	– Electric instantaneous or storage water heaters and immersion heaters	pce	25 %	
	– Electric space-heating apparatus and electric soil-heating apparatus			
8516 21 00	-- Storage heating radiators	pce	25 %	
8516 29 00	-- Other	pce	25 %	
	– Electrothermic hairdressing or hand-drying apparatus			
8516 31 00	-- Hairdryers	pce	15 %	
8516 32 00	-- Other hairdressing apparatus	kg	15 %	
8516 33 00	-- Hand-drying apparatus	pce	15 %	
8516 40 00	– Electric smoothing irons	pce	15 %	
8516 50 00	– Microwave ovens	pce	15 %	
8516 60 00	– Other ovens; cookers, cooking plates, boiling rings; grillers and roasters	pce	15 %	
	– Other electrothermic appliances			
8516 71 00	-- Coffee or tea makers	pce	15 %	
8516 72 00	-- Toasters	pce	15 %	
8516 79 00	-- Other	pce	15 %	
8516 80 00	– Electric heating resistors	kg	15 %	
8516 90 00	– Parts	kg	15 %	
8517	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 lo			
	– Telephone sets, including telephones for cellular networks or for other wireless networks			
8517 11 00	-- Line telephone sets with cordless handsets	pce	25 %	TSC
8517 12 00	-- Telephones for cellular networks or for other wireless networks	pce	25 %	TSC
8517 18 00	-- Other	kg	25 %	
	– 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)			
8517 61 00	-- Base stations	pce	25 %	
8517 62 00	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	kg	25 %	
8517 69 00	-- Other	pce	25 %	
8517 70 00	– Parts	kg	25 %	
8518	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 ampl			
8518 10 00	– Microphones and stands therefor	kg	25 %	
	– Loudspeakers, whether or not mounted in their enclosures			
8518 21 00	-- Single loudspeakers, mounted in their enclosures	pce	25 %	
8518 22 00	-- Multiple loudspeakers, mounted in the same enclosure	pce	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8518 29 00	-- Other	pce	25 %	
8518 30 00	-- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	kg	25 %	
8518 40 00	-- Audio-frequency electric amplifiers	pce	25 %	
8518 50 00	-- Electric sound amplifier sets	pce	25 %	
8518 90 00	-- Parts	kg	25 %	
8519	Sound recording or sound reproducing apparatus			
8519 20 00	-- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	pce	25 %	
8519 30 00	-- Turntables (record-decks)	pce	25 %	
8519 50 00	-- Telephone answering machines	pce	25 %	
	-- Other apparatus			
8519 81 00	-- Using magnetic, optical or semiconductor media	pce	25 %	
8519 89 00	-- Other	pce	25 %	
[8520]				
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner			
8521 10 00	-- Magnetic tape-type	pce	25 %	
8521 90 00	-- Other	pce	25 %	
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading 8519 or 8521			
8522 10 00	-- Pick-up cartridges	kg	25 %	
8522 90 00	-- Other	kg	25 %	
8523	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			
	-- Magnetic media			
8523 21 00	-- Cards incorporating a magnetic stripe	pce	25 %	
8523 29 00	-- Other	pce	25 %	
	-- Optical media			
8523 41 00	-- Unrecorded	pce	25 %	
8523 49 00	-- Other	pce	25 %	
	-- Semiconductor media			
8523 51 00	-- Solid-state non-volatile storage devices	pce	25 %	
8523 52 00	-- 'Smart cards'	pce	25 %	
8523 59 00	-- Other	pce	25 %	
8523 80 00	-- Other	kg	25 %	
[8524]				
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders			
8525 50 00	-- Transmission apparatus	pce	5 %	
8525 60 00	-- Transmission apparatus incorporating reception apparatus	pce	5 %	
8525 80 00	-- Television cameras, digital cameras and video camera recorders	pce	5 %	
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus			
8526 10 00	-- Radar apparatus	kg	5 %	
	-- Other			
8526 91 00	-- Radio navigational aid apparatus	pce	5 %	
8526 92 00	-- Radio remote control apparatus	kg	5 %	



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock			
	– Radio-broadcast receivers capable of operating without an external source of power			
8527 12 00	-- Pocket-size radio cassette players	pce	25 %	
8527 13 00	-- Other apparatus combined with sound recording or reproducing apparatus	pce	25 %	
8527 19 00	-- Other	pce	25 %	
	– Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles			
8527 21 00	-- Combined with sound recording or reproducing apparatus	pce	25 %	
8527 29 00	-- Other	pce	25 %	
	– Other			
8527 91 00	-- Combined with sound recording or reproducing apparatus	pce	25 %	
8527 92 00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	pce	25 %	
8527 99 00	-- Other	pce	25 %	
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus			
	– Cathode-ray tube monitors			
8528 42 00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471	pce	5 %	
8528 49 00	-- Other	pce	25 %	
	– Other monitors			
8528 52 00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471	pce	5 %	
8528 59 00	-- Other	pce	25 %	
	– Projectors			
8528 62 00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471	pce	5 %	
8528 69 00	-- Other	pce	25 %	
	– Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus			
8528 71 00	-- Not designed to incorporate a video display or screen	pce	5 %	
8528 72 00	-- Other, colour	pce	25 %	TSC
8528 73 00	-- Other, monochrome	pce	25 %	
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528			
8529 10 00	– Aerials and aerial reflectors of all kinds; parts suitable for use therewith	kg	25 %	
8529 90 00	– Other	kg	25 %	
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)			
8530 10 00	– Equipment for railways or tramways	kg	5 %	
8530 80 00	– Other equipment	kg	5 %	
8530 90 00	– Parts	kg	25 %	
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530			
8531 10 00	– Burglar or fire alarms and similar apparatus	pce	15 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8531 20 00	– Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	kg	15 %	
8531 80 00	– Other apparatus	kg	15 %	
8531 90 00	– Parts	kg	15 %	
8532	Electrical capacitors, fixed, variable or adjustable (pre-set)			
8532 10 00	– Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0,5 kvar (power capacitors)	kg	15 %	
	– Other fixed capacitors			
8532 21 00	-- Tantalum	kg	15 %	
8532 22 00	-- Aluminium electrolytic	kg	15 %	
8532 23 00	-- Ceramic dielectric, single layer	kg	15 %	
8532 24 00	-- Ceramic dielectric, multilayer	kg	15 %	
8532 25 00	-- Dielectric of paper or plastics	kg	15 %	
8532 29 00	-- Other	kg	15 %	
8532 30 00	– Variable or adjustable (pre-set) capacitors	kg	15 %	
8532 90 00	– Parts	kg	15 %	
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors			
8533 10 00	– Fixed carbon resistors, composition or film types	kg	15 %	
	– Other fixed resistors			
8533 21 00	-- For a power handling capacity not exceeding 20 W	kg	15 %	
8533 29 00	-- Other	kg	15 %	
	– Wirewound variable resistors, including rheostats and potentiometers			
8533 31 00	-- For a power handling capacity not exceeding 20 W	kg	15 %	
8533 39 00	-- Other	kg	15 %	
8533 40 00	– Other variable resistors, including rheostats and potentiometers	kg	15 %	
8533 90 00	– Parts	kg	15 %	
8534 00 00	Printed circuits	kg	15 %	
8535	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)			
8535 10 00	– Fuses	kg	5 %	
	– Automatic circuit breakers			
8535 21 00	-- For a voltage of less than 72,5 kV	kg	5 %	
8535 29 00	-- Other	kg	5 %	
8535 30 00	– Isolating switches and make-and-break switches	kg	5 %	
8535 40 00	– Lightning arresters, voltage limiters and surge suppressors	kg	5 %	
8535 90 00	– Other	kg	5 %	
8536	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			
8536 10 00	– Fuses	kg	15 %	
8536 20 00	– Automatic circuit breakers	kg	15 %	
8536 30 00	– Other apparatus for protecting electrical circuits	kg	15 %	
	– Relays			
8536 41 00	-- For a voltage not exceeding 60 V	kg	15 %	
8536 49 00	-- Other	kg	15 %	
8536 50 00	– Other switches	kg	15 %	TSC
	– Lamp holders, plugs and sockets			
8536 61 00	-- Lamp holders	kg	15 %	
8536 69 00	-- Other	kg	15 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8536 70 00	– Connectors for optical fibres, optical fibre bundles or cables	kg	5 %	
8536 90 00	– Other apparatus	kg	15 %	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and nume			
8537 10 00	– For a voltage not exceeding 1000 V	kg	15 %	
8537 20 00	– For a voltage exceeding 1000 V	kg	5 %	
8538	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537			
8538 10 00	– Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus	kg	15 %	
8538 90 00	– Other	kg	15 %	
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultraviolet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps			
8539 10 00	– Sealed beam lamp units	pce	25 %	
	– Other filament lamps, excluding ultraviolet or infra-red lamps			
8539 21 00	-- Tungsten halogen	pce	25 %	
8539 22 00	--- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	pce	25 %	
8539 29 00	-- Other	pce	25 %	
	– Discharge lamps, other than ultraviolet lamps			
8539 31 00	-- Fluorescent, hot cathode	pce	25 %	
8539 32 00	-- Mercury or sodium vapour lamps; metal halide lamps	pce	25 %	
8539 39 00	--- Other	pce	25 %	
	– Ultraviolet or infra-red lamps; arc lamps			
8539 41 00	-- Arc lamps	pce	25 %	
8539 49 00	-- Other	pce	25 %	
8539 50 00	– Light-emitting diode (LED) lamps	pce	25 %	
8539 90 00	– Parts	kg	25 %	
8540	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode ray tubes, television camera tubes)			
	– Cathode ray television picture tubes, including video monitor cathode ray tubes			
8540 11 00	-- Colour	pce	15 %	
8540 12 00	-- Monochrome	pce	15 %	
8540 20 00	– Television camera tubes; image converters and intensifiers; other photocathode tubes	pce	15 %	
8540 40 00	– Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0,4 mm	pce	15 %	
8540 60 00	– Other cathode ray tubes	pce	15 %	
	– Microwave tubes (for example, magnetrons, klystrons, travelling-wave tubes, carcinotrons), excluding grid-controlled tubes			
8540 71 00	-- Magnetrons	pce	15 %	
8540 79 00	-- Other	pce	15 %	
	– Other valves and tubes			
8540 81 00	-- Receiver or amplifier valves and tubes	pce	15 %	
8540 89 00	-- Other	pce	15 %	
	– Parts			
8540 91 00	-- Of cathode ray tubes	kg	15 %	
8540 99 00	-- Other	kg	15 %	
8541	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezoelectric crystals			
8541 10 00	– Diodes, other than photosensitive or light-emitting diodes (LED)	kg	5 %	
	– Transistors, other than photosensitive transistors			
8541 21 00	– – With a dissipation rate of less than 1 W	kg	5 %	
8541 29 00	– – Other	kg	5 %	
8541 30 00	– Thyristors, diacs and triacs, other than photosensitive devices	kg	5 %	
8541 40 00	– Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)	kg	5 %	
8541 50 00	– Other semiconductor devices	kg	5 %	
8541 60 00	– Mounted piezoelectric crystals	kg	5 %	
8541 90 00	– Parts	kg	5 %	
8542	Electronic integrated circuits			
	– Electronic integrated circuits			
8542 31 00	– – Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	kg	15 %	
8542 32 00	– – Memories	pce	15 %	
8542 33 00	– – Amplifiers	kg	15 %	
8542 39 00	– – Other	kg	25 %	
8542 90 00	– Parts	kg	15 %	
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter			
8543 10 00	– Particle accelerators	kg	15 %	
8543 20 00	– Signal generators	kg	15 %	
8543 30 00	– Machines and apparatus for electroplating, electrolysis or electrophoresis	kg	5 %	
8543 70 00	– Other machines and apparatus	pce	15 %	
8543 90 00	– Parts	kg	15 %	
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial 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			
	– Winding wire			
8544 11 00	– – Of copper	kg	25 %	
8544 19 00	– – Other	kg	25 %	
8544 20 00	– Coaxial cable and other coaxial electric conductors	kg	25 %	
8544 30 00	– Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	kg	25 %	
	– Other electric conductors, for a voltage not exceeding 1000 V			
8544 42 00	– – Fitted with connectors	kg	25 %	
8544 49 00	– – Other	kg	25 %	
8544 60 00	– Other electric conductors, for a voltage exceeding 1000 V	kg	25 %	
8544 70 00	– Optical fibre cables	kg	5 %	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes			
	– Electrodes			
8545 11 00	– – Of a kind used for furnaces	kg	5 %	
8545 19 00	– – Other	kg	15 %	
8545 20 00	– Brushes	kg	15 %	
8545 90 00	– Other	kg	15 %	
8546	Electrical insulators of any material			
8546 10 00	– Of glass	kg	15 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8546 20 00	– Of ceramics	kg	15 %	
8546 90 00	– Other	kg	15 %	
8547	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			
8547 10 00	– Insulating fittings of ceramics	kg	15 %	
8547 20 00	– Insulating fittings of plastics	kg	15 %	
8547 90 00	– Other	kg	15 %	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter			
8548 10 00	– Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	pce	25 %	
8548 90 00	– Other	kg	25 %	

## Chapter 86

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

#### Notes.

1. This Chapter does not cover :
  - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
  - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
  - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.
2. Heading 86.07 applies, inter alia, to :
  - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
  - (b) Frames, underframes, bogies and bissel-bogies;
  - (c) Axle boxes; brake gear;
  - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
  - (e) Coachwork.
3. Subject to the provisions of Note 1 above, heading 86.08 applies, inter alia , to :
  - (a) Assembled track, turntables, platform buffers, loading gauges;
  - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
XVII	SECTION XVII - VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT			
86	CHAPTER 86 - RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTROMECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS			
8601	Rail locomotives powered from an external source of electricity or by electric accumulators			
8601 10 00	– Powered from an external source of electricity	pce	5 %	
8601 20 00	– Powered by electric accumulators	pce	5 %	
8602	Other rail locomotives; locomotive tenders			
8602 10 00	– Diesel-electric locomotives	kg	5 %	
8602 90 00	– Other	kg	5 %	
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604			
8603 10 00	– Powered from an external source of electricity	pce	5 %	
8603 90 00	– Other	pce	5 %	
8604 00 00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	pce	5 %	
8605 00 00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	pce	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8606	Railway or tramway goods vans and wagons, not self-propelled			
8606 10 00	– Tank wagons and the like	pce	5 %	
8606 30 00	– Self-discharging vans and wagons, other than those of subheading 860610	pce	5 %	
	– Other			
8606 91 00	– – Covered and closed	pce	5 %	
8606 92 00	– – Open, with non-removable sides of a height exceeding 60 cm	pce	5 %	
8606 99 00	– – Other	pce	5 %	
8607	Parts of railway or tramway locomotives or rolling stock			
	– Bogies, bissel-bogies, axles and wheels, and parts thereof			
8607 11 00	– – Driving bogies and bissel-bogies	kg	5 %	
8607 12 00	– – Other bogies and bissel-bogies	kg	5 %	
8607 19 00	– – Other, including parts	kg	5 %	
	– Brakes and parts thereof			
8607 21 00	– – Air brakes and parts thereof	kg	5 %	
8607 29 00	– – Other	kg	5 %	
8607 30 00	– Hooks and other coupling devices, buffers, and parts thereof	kg	5 %	
	– Other			
8607 91 00	– – Of locomotives	kg	5 %	
8607 99 00	– – Other	kg	5 %	
8608 00 00	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the for	kg	5 %	
8609 00 00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	pce	5 %	

## Chapter 87

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

## Notes.

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
87	CHAPTER 87 - VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING STOCK, AND PARTS AND ACCESSORIES THEREOF			
8701	Tractors (other than tractors of heading 8709)			
8701 10 00	– Single axle tractors	pce	5 %	
8701 20 00	– Road tractors for semi-trailers	pce	5 %	
8701 30 00	– Track-laying tractors	pce	5 %	
	– Other, of an engine power			
8701 91 00	-- Not exceeding 18 kW	pce	5 %	
8701 92 00	-- Exceeding 18 kW but not exceeding 37 kW	pce	5 %	
8701 93 00	-- Exceeding 37 kW but not exceeding 75 kW	pce	5 %	
8701 94 00	-- Exceeding 75 kW but not exceeding 130 kW	pce	5 %	
8701 95 00	-- Exceeding 130 kW	pce	5 %	
8702	Motor vehicles for the transport of ten or more persons, including the driver			
8702 10 00	– With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	pce	25 %	
8702 20 00	– With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	pce	25 %	
8702 30 00	– With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	pce	25 %	
8702 40 00	– With only electric motor for propulsion	pce	25 %	
8702 90 00	– Other	pce	25 %	
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars			
8703 10 00	– Vehicles specially designed for travelling on snow; golf cars and similar vehicles	pce	25 %	
	– Other vehicles, with only spark-ignition internal combustion reciprocating piston engine			
	-- Of a cylinder capacity not exceeding 1000 cm <sup>3</sup>			
8703 21 10	---- New	pce	25 %	TSC
8703 21 90	---- Used	pce	25 %	TSC
	-- Of a cylinder capacity exceeding 1000 cm <sup>3</sup> but not exceeding 1500 cm <sup>3</sup>			
8703 22 10	---- New	pce	25 %	
8703 22 90	---- Used	pce	25 %	TSC



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
	-- Of a cylinder capacity exceeding 1500 cm <sup>3</sup> but not exceeding 3000 cm <sup>3</sup>			
8703 23 10	--- New	pce	25 %	TSC
8703 23 90	--- Used	pce	25 %	TSC
	-- Of a cylinder capacity exceeding 3000 cm <sup>3</sup>			
8703 24 10	--- New	pce	25 %	TSC
8703 24 90	--- Used	pce	25 %	TSC
	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel)			
	-- Of a cylinder capacity not exceeding 1500 cm <sup>3</sup>			
8703 31 10	--- New	pce	25 %	
8703 31 90	--- Used	pce	25 %	
	-- Of a cylinder capacity exceeding 1500 cm <sup>3</sup> but not exceeding 2500 cm <sup>3</sup>			
8703 32 10	--- New	pce	25 %	
8703 32 90	--- Used	pce	25 %	TSC
	-- Of a cylinder capacity exceeding 2500 cm <sup>3</sup>			
8703 33 10	--- New	pce	25 %	TSC
8703 33 90	--- Used	pce	25 %	TSC
8703 40 00	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	pce	25 %	
8703 50 00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	pce	25 %	
8703 60 00	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	pce	25 %	
8703 70 00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	pce	25 %	
8703 80 00	- Other vehicles, with only electric motor for propulsion	pce	25 %	
	- Other			
8703 90 10	--- Ambulances	pce	5 %	
8703 90 20	--- Hearses	pce	5 %	
8703 90 90	--- Other	pce	25 %	
8704	Motor vehicles for the transport of goods			
8704 10 00	- Dumpers designed for off-highway use	pce	15 %	
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)			
8704 21 00	-- Of a gross vehicle weight not exceeding 5 tonnes	pce	25 %	
8704 22 00	-- Of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes	pce	25 %	
8704 23 00	-- Of a gross vehicle weight exceeding 20 tonnes	pce	25 %	
	- Other, with spark-ignition internal combustion piston engine			
8704 31 00	-- Of a gross vehicle weight not exceeding 5 tonnes	pce	25 %	
8704 32 00	-- Of a gross vehicle weight exceeding 5 tonnes	pce	25 %	
8704 90 00	- Other	pce	15 %	
8705	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 work			

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8705 10 00	– Crane lorries	pce	5 %	
8705 20 00	– Mobile drilling derricks	pce	5 %	
8705 30 00	– Fire fighting vehicles	pce	5 %	
8705 40 00	– Concrete-mixer lorries	pce	5 %	
8705 90 00	– Other	pce	5 %	
8706 00 00	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	pce	25 %	
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705			
8707 10 00	– For the vehicles of heading 8703	pce	25 %	
8707 90 00	– Other	pce	25 %	
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705			
8708 10 00	– Bumpers and parts thereof	kg	15 %	
	– Other parts and accessories of bodies (including cabs)			
8708 21 00	-- Safety seat belts	pce	5 %	
8708 29 00	-- Other	kg	15 %	
8708 30 00	– Brakes and servo-brakes; parts thereof	kg	15 %	
8708 40 00	– Gear boxes and parts thereof	kg	15 %	
8708 50 00	– Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	kg	15 %	
8708 70 00	– Road wheels and parts and accessories thereof	kg	15 %	
8708 80 00	– Suspension systems and parts thereof (including shock-absorbers)	kg	15 %	
	– Other parts and accessories			
8708 91 00	-- Radiators and parts thereof	kg	15 %	
8708 92 00	-- Silencers (mufflers) and exhaust pipes; parts thereof	kg	15 %	
8708 93 00	-- Clutches and parts thereof	kg	15 %	
8708 94 00	-- Steering wheels, steering columns and steering boxes; parts thereof	kg	15 %	
8708 95 00	-- Safety airbags with inflator system; parts thereof	pce	5 %	
8708 99 00	-- Other	kg	15 %	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the fore			
	– Vehicles			
8709 11 00	-- Electrical	pce	5 %	
8709 19 00	-- Other	pce	5 %	
8709 90 00	– Parts	kg	5 %	
8710 00 00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	kg	5 %	
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars			
8711 10 00	– With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm <sup>3</sup>	pce	25 %	
8711 20 00	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm <sup>3</sup> but not exceeding 250 cm <sup>3</sup>	pce	25 %	
8711 30 00	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm <sup>3</sup> but not exceeding 500 cm <sup>3</sup>	pce	25 %	
8711 40 00	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm <sup>3</sup> but not exceeding 800 cm <sup>3</sup>	pce	25 %	
8711 50 00	– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm <sup>3</sup>	pce	25 %	
8711 60 00	– With electric motor for propulsion	pce	25 %	
8711 90 00	– Other	pce	25 %	
8712 00 00	Bicycles and other cycles (including delivery tricycles), not motorised	pce	15 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled			
8713 10 00	– Not mechanically propelled	pce	5 %	
8713 90 00	– Other	pce	5 %	
8714	Parts and accessories of vehicles of headings 8711 to 8713			
8714 10 00	– Of motorcycles (including mopeds)	kg	15 %	
8714 20 00	– Of carriages for disabled persons	kg	5 %	
	– Other			
8714 91 00	-- Frames and forks, and parts thereof	pce	15 %	
8714 92 00	-- Wheel rims and spokes	pce	15 %	
8714 93 00	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	kg	15 %	
8714 94 00	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	kg	15 %	
8714 95 00	-- Saddles	kg	15 %	
8714 96 00	-- Pedals and crank-gear, and parts thereof	pa	15 %	
8714 99 00	-- Other	pce	15 %	
8715 00 00	Baby carriages and parts thereof	pce	25 %	
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof			
8716 10 00	– Trailers and semi-trailers of the caravan type, for housing or camping	pce	15 %	
8716 20 00	– Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	pce	15 %	
	– Other trailers and semi-trailers for the transport of goods			
8716 31 00	-- Tanker trailers and tanker semi-trailers	pce	15 %	
8716 39 00	-- Other	pce	15 %	
8716 40 00	– Other trailers and semi-trailers	kg	15 %	
8716 80 00	– Other vehicles	kg	15 %	
8716 90 00	– Parts	kg	15 %	

## 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.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
88	CHAPTER 88 - AIRCRAFT, SPACECRAFT, AND PARTS THEREOF			
8801 00 00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	pce	5 %	
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles			
	– Helicopters			
8802 11 00	– – Of an unladen weight not exceeding 2000 kg	pce	5 %	
8802 12 00	– – Of an unladen weight exceeding 2000 kg	pce	5 %	
8802 20 00	– Aeroplanes and other aircraft, of an unladen weight not exceeding 2000 kg	pce	5 %	
8802 30 00	– Aeroplanes and other aircraft, of an unladen weight exceeding 2000 kg but not exceeding 15000 kg	pce	5 %	
8802 40 00	– Aeroplanes and other aircraft, of an unladen weight exceeding 15000 kg	pce	5 %	
8802 60 00	– Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	pce	5 %	
8803	Parts of goods of heading 8801 or 8802			
8803 10 00	– Propellers and rotors and parts thereof	kg	5 %	
8803 20 00	– Undercarriages and parts thereof	kg	5 %	
8803 30 00	– Other parts of aeroplanes or helicopters	kg	5 %	
8803 90 00	– Other	kg	5 %	
8804 00 00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	kg	5 %	
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles			
8805 10 00	– Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	kg	5 %	
	– Ground flying trainers and parts thereof			
8805 21 00	– – Air combat simulators and parts thereof	kg	5 %	
8805 29 00	– – Other	kg	5 %	

## Chapter 89

## Ships, boats and floating structures

## Note.

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
89	CHAPTER 89 - SHIPS, BOATS AND FLOATING STRUCTURES			
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods			
8901 10 00	– Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	pce	5 %	
8901 20 00	– Tankers	pce	5 %	
8901 30 00	– Refrigerated vessels, other than those of subheading 890120	pce	5 %	
8901 90 00	– Other vessels for the transport of goods and other vessels for the transport of both persons and goods	pce	5 %	
8902 00 00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	pce	5 %	
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes			
8903 10 00	– Inflatable	pce	25 %	
	– Other			
8903 91 00	-- Sailboats, with or without auxiliary motor	pce	25 %	
8903 92 00	-- Motor boats, other than outboard motor boats	pce	25 %	
8903 99 00	-- Other	pce	25 %	
8904 00 00	Tugs and pusher craft	pce	5 %	
8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms			
8905 10 00	– Dredgers	pce	5 %	
8905 20 00	– Floating or submersible drilling or production platforms	pce	5 %	
8905 90 00	– Other	pce	5 %	
8906	Other vessels, including warships and lifeboats other than rowing boats			
8906 10 00	– Warships	pce	5 %	
8906 90 00	– Other	pce	5 %	
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons)			
8907 10 00	– Inflatable rafts	pce	5 %	
8907 90 00	– Other	pce	5 %	
8908 00 00	Vessels and other floating structures for breaking up	kg	5 %	

Section XVIII

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING,  
PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS  
AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF**

**Chapter 90**

**Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof**

**Notes.**

1. This Chapter does not cover :

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
- (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
- (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
- (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;
- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
- (ij) Searchlights or spotlights of heading 94.05;
- (k) Articles of Chapter 95;
- (l) Monopods, bipods, tripods and similar articles, of heading 96.20;
- (m) Capacity measures, which are to be classified according to their constituent material; or
- (n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
- 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;
  - 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;
  - 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 :
- 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, stabilized against disturbances, by constantly or periodically measuring its actual value; and
  - 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.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
XVII I	SECTION XVIII - OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF			
90	CHAPTER 90 - OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF			
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than			
9001 10 00	– Optical fibres, optical fibre bundles and cables	kg	5 %	
9001 20 00	– Sheets and plates of polarising material	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
9001 30 00	– Contact lenses	pce	5 %	
9001 40 00	– Spectacle lenses of glass	pce	5 %	
9001 50 00	– Spectacle lenses of other materials	pce	5 %	
9001 90 00	– Other	kg	5 %	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked			
	– Objective lenses			
9002 11 00	-- For cameras, projectors or photographic enlargers or reducers	pce	15 %	
9002 19 00	-- Other	pce	15 %	
9002 20 00	– Filters	pce	15 %	
9002 90 00	– Other	kg	15 %	
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof			
	– Frames and mountings			
9003 11 00	-- Of plastics	pce	15 %	
9003 19 00	-- Of other materials	pce	15 %	
9003 90 00	– Parts	kg	15 %	
9004	Spectacles, goggles and the like, corrective, protective or other			
9004 10 00	– Sunglasses	pce	15 %	
9004 90 00	– Other	kg	15 %	
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy			
9005 10 00	– Binoculars	pce	15 %	
9005 80 00	– Other instruments	kg	15 %	
9005 90 00	– Parts and accessories (including mountings)	kg	15 %	
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539			
9006 30 00	– Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	pce	5 %	
9006 40 00	– Instant print cameras	pce	25 %	
	– Other cameras			
9006 51 00	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	pce	25 %	
9006 52 00	-- Other, for roll film of a width less than 35 mm	pce	25 %	
9006 53 00	-- Other, for roll film of a width of 35 mm	pce	25 %	
9006 59 00	-- Other	pce	25 %	
	– Photographic flashlight apparatus and flashbulbs			
9006 61 00	-- Discharge lamp (electronic) flashlight apparatus	pce	25 %	
9006 69 00	-- Other	pce	25 %	
	– Parts and accessories			
9006 91 00	-- For cameras	kg	25 %	
9006 99 00	-- Other	kg	25 %	
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus			
9007 10 00	– Cameras	pce	15 %	
9007 20 00	– Projectors	pce	15 %	
	– Parts and accessories			
9007 91 00	-- For cameras	kg	15 %	
9007 92 00	-- For projectors	kg	15 %	
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers			



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
9008 50 00	– Projectors, enlargers and reducers	pce	15 %	
9008 90 00	– Parts and accessories	kg	15 %	
[9009]				
9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this chapter; negatoscopes; projection screens			
9010 10 00	– Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	kg	15 %	
9010 50 00	– Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	kg	15 %	
9010 60 00	– Projection screens	kg	15 %	
9010 90 00	– Parts and accessories	kg	15 %	
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection			
9011 10 00	– Stereoscopic microscopes	pce	5 %	
9011 20 00	– Other microscopes, for photomicrography, cinephotomicrography or microprojection	pce	5 %	
9011 80 00	– Other microscopes	pce	5 %	
9011 90 00	– Parts and accessories	kg	5 %	
9012	Microscopes other than optical microscopes; diffraction apparatus			
9012 10 00	– Microscopes other than optical microscopes; diffraction apparatus	kg	5 %	
9012 90 00	– Parts and accessories	kg	5 %	
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter			
9013 10 00	– Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this chapter or Section XVI	kg	5 %	
9013 20 00	– Lasers, other than laser diodes	kg	5 %	
9013 80 00	– Other devices, appliances and instruments	kg	5 %	
9013 90 00	– Parts and accessories	kg	5 %	
9014	Direction finding compasses; other navigational instruments and appliances			
9014 10 00	– Direction finding compasses	kg	5 %	
9014 20 00	– Instruments and appliances for aeronautical or space navigation (other than compasses)	pce	5 %	
9014 80 00	– Other instruments and appliances	kg	5 %	
9014 90 00	– Parts and accessories	kg	5 %	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders			
9015 10 00	– Rangefinders	kg	5 %	
9015 20 00	– Theodolites and tachymeters (tacheometers)	kg	5 %	
9015 30 00	– Levels	kg	5 %	
9015 40 00	– Photogrammetrical surveying instruments and appliances	kg	5 %	
9015 80 00	– Other instruments and appliances	kg	5 %	
9015 90 00	– Parts and accessories	kg	5 %	
9016 00 00	Balances of a sensitivity of 5 cg or better, with or without weights	pce	5 %	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and ta			
9017 10 00	– Drafting tables and machines, whether or not automatic	pce	5 %	
9017 20 00	– Other drawing, marking-out or mathematical calculating instruments	pce	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
9017 30 00	– Micrometers, callipers and gauges	pce	5 %	
9017 80 00	– Other instruments	kg	5 %	
9017 90 00	– Parts and accessories	kg	5 %	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electromedical apparatus and sight-testing instruments			
	– Electrodiagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters)			
9018 11 00	-- Electrocardiographs	kg	5 %	
9018 12 00	-- Ultrasonic scanning apparatus	kg	5 %	
9018 13 00	-- Magnetic resonance imaging apparatus	kg	5 %	
9018 14 00	-- Scintigraphic apparatus	kg	5 %	
9018 19 00	-- Other	kg	5 %	
9018 20 00	– Ultraviolet or infra-red ray apparatus	kg	5 %	
	– Syringes, needles, catheters, cannulae and the like			
9018 31 00	-- Syringes, with or without needles	kg	5 %	
9018 32 00	-- Tubular metal needles and needles for sutures	kg	5 %	
9018 39 00	-- Other	kg	5 %	
	– Other instruments and appliances, used in dental sciences			
9018 41 00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	kg	5 %	
9018 49 00	-- Other	kg	5 %	
9018 50 00	– Other ophthalmic instruments and appliances	kg	5 %	
9018 90 00	– Other instruments and appliances	kg	5 %	
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus			
9019 10 00	– Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	kg	5 %	
9019 20 00	– Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	kg	5 %	
9020 00 00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	kg	5 %	
9021	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			
9021 10 00	– Orthopaedic or fracture appliances	kg	5 %	
	– Artificial teeth and dental fittings			
9021 21 00	-- Artificial teeth	100 pce	5 %	
9021 29 00	-- Other	kg	5 %	
	– Other artificial parts of the body			
9021 31 00	-- Artificial joints	kg	5 %	
9021 39 00	-- Other	kg	5 %	
9021 40 00	– Hearing aids, excluding parts and accessories	pce	5 %	
9021 50 00	– Pacemakers for stimulating heart muscles, excluding parts and accessories	pce	5 %	
9021 90 00	– Other	kg	5 %	
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiation, 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, c			
	– Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus			
9022 12 00	-- Computed tomography apparatus	pce	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
9022 13 00	-- Other, for dental uses	pce	5 %	
9022 14 00	-- Other, for medical, surgical or veterinary uses	pce	5 %	
9022 19 00	-- For other uses	pce	5 %	
	-- Apparatus based on the use of alpha, beta or gamma radiation, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus			
9022 21 00	-- For medical, surgical, dental or veterinary uses	pce	5 %	
9022 29 00	-- For other uses	pce	5 %	
9022 30 00	-- X-ray tubes	pce	5 %	
9022 90 00	-- Other, including parts and accessories	kg	5 %	
9023 00 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	kg	5 %	
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)			
9024 10 00	-- Machines and appliances for testing metals	kg	5 %	
9024 80 00	-- Other machines and appliances	kg	5 %	
9024 90 00	-- Parts and accessories	kg	5 %	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments			
	-- Thermometers and pyrometers, not combined with other instruments			
9025 11 00	-- Liquid-filled, for direct reading	pce	5 %	
9025 19 00	-- Other	pce	5 %	
9025 80 00	-- Other instruments	pce	5 %	
9025 90 00	-- Parts and accessories	kg	5 %	
9026	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 9014, 9015, 9028 or 9032			
9026 10 00	-- For measuring or checking the flow or level of liquids	pce	5 %	
9026 20 00	-- For measuring or checking pressure	pce	5 %	
9026 80 00	-- Other instruments or apparatus	kg	5 %	
9026 90 00	-- Parts and accessories	kg	5 %	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or			
9027 10 00	-- Gas or smoke analysis apparatus	pce	5 %	
9027 20 00	-- Chromatographs and electrophoresis instruments	kg	5 %	
9027 30 00	-- Spectrometers, spectrophotometers and spectrographs using optical radiation (UV, visible, IR)	kg	5 %	
9027 50 00	-- Other instruments and apparatus using optical radiation (UV, visible, IR)	kg	5 %	
9027 80 00	-- Other instruments and apparatus	kg	5 %	
9027 90 00	-- Microtomes; parts and accessories	pce	5 %	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor			
9028 10 00	-- Gas meters	pce	5 %	
9028 20 00	-- Liquid meters	pce	5 %	
9028 30 00	-- Electricity meters	pce	5 %	
9028 90 00	-- Parts and accessories	kg	5 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes			
9029 10 00	– Revolution counters, production counters, taximeters, milometers, pedometers and the like	kg	15 %	
9029 20 00	– Speed indicators and tachometers; stroboscopes	kg	15 %	
9029 90 00	– Parts and accessories	kg	15 %	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionisi			
9030 10 00	– Instruments and apparatus for measuring or detecting ionising radiation	kg	5 %	
9030 20 00	– Oscilloscopes and oscillographs	kg	5 %	
	– Other instruments and apparatus, for measuring or checking voltage, current, resistance or power			
9030 31 00	-- Multimeters, without a recording device	kg	5 %	
9030 32 00	-- Multimeters, with a recording device	kg	5 %	
9030 33 00	-- Other, without a recording device	kg	5 %	
9030 39 00	-- Other, with a recording device	kg	5 %	
9030 40 00	– Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	kg	5 %	
	– Other instruments and apparatus			
9030 82 00	-- For measuring or checking semiconductor wafers or devices	kg	5 %	
9030 84 00	-- Other, with a recording device	kg	5 %	
9030 89 00	-- Other	kg	5 %	
9030 90 00	– Parts and accessories	kg	5 %	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors			
9031 10 00	– Machines for balancing mechanical parts	kg	5 %	
9031 20 00	– Test benches	kg	5 %	
	– Other optical instruments and appliances			
9031 41 00	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	kg	5 %	
9031 49 00	-- Other	pce	5 %	
9031 80 00	– Other instruments, appliances and machines	kg	5 %	
9031 90 00	– Parts and accessories	kg	5 %	
9032	Automatic regulating or controlling instruments and apparatus			
9032 10 00	– Thermostats	pce	5 %	
9032 20 00	– Manostats	pce	5 %	
	– Other instruments and apparatus			
9032 81 00	-- Hydraulic or pneumatic	kg	5 %	
9032 89 00	-- Other	kg	5 %	
9032 90 00	– Parts and accessories	kg	5 %	
9033 00 00	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	kg	5 %	

## Chapter 91

### Clocks and watches and parts thereof

**Notes.**

1. This Chapter does not cover:
  - (a) Clock or watch glasses or weights (classified according to their constituent material);
  - (b) Watch chains (heading 71.13 or 71.17, as the case may be);
  - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
  - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
  - (e) Articles of heading 84.12 constructed to work without an escapement;
  - (f) Ball bearings (heading 84.82); or
  - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
3. For the purposes of this Chapter, the expression “watch movements” means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
91	CHAPTER 91 - CLOCKS AND WATCHES AND PARTS THEREOF			
9101	Wristwatches, pocket-watches and other watches, including stopwatches, with case of precious metal or of metal clad with precious metal			
	– Wristwatches, electrically operated, whether or not incorporating a stopwatch facility			
9101 11 00	-- With mechanical display only	pce	25 %	
9101 19 00	-- Other	pce	25 %	
	– Other wristwatches, whether or not incorporating a stopwatch facility			
9101 21 00	-- With automatic winding	pce	25 %	
9101 29 00	-- Other	pce	25 %	
	– Other			
9101 91 00	-- Electrically operated	pce	25 %	
9101 99 00	-- Other	pce	25 %	
9102	Wristwatches, pocket-watches and other watches, including stopwatches, other than those of heading 9101			
	– Wristwatches, electrically operated, whether or not incorporating a stopwatch facility			
9102 11 00	-- With mechanical display only	pce	25 %	
9102 12 00	-- With opto-electronic display only	pce	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
9102 19 00	-- Other	pce	25 %	
	-- Other wristwatches, whether or not incorporating a stopwatch facility			
9102 21 00	-- With automatic winding	pce	25 %	
9102 29 00	-- Other	pce	25 %	
	-- Other			
9102 91 00	-- Electrically operated	pce	25 %	
9102 99 00	-- Other	pce	25 %	
9103	Clocks with watch movements, excluding clocks of heading 9104			
9103 10 00	-- Electrically operated	pce	25 %	
9103 90 00	-- Other	pce	25 %	
9104 00 00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	pce	25 %	
9105	Other clocks			
	-- Alarm clocks			
9105 11 00	-- Electrically operated	pce	25 %	
9105 19 00	-- Other	pce	25 %	
	-- Wall clocks			
9105 21 00	-- Electrically operated	pce	25 %	
9105 29 00	-- Other	pce	25 %	
	-- Other			
9105 91 00	-- Electrically operated	pce	25 %	
9105 99 00	-- Other	pce	25 %	
9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders)			
9106 10 00	-- Time-registers; time-recorders	pce	25 %	
9106 90 00	-- Other	pce	25 %	
9107 00 00	Time switches, with clock or watch movement or with synchronous motor	pce	25 %	
9108	Watch movements, complete and assembled			
	-- Electrically operated			
9108 11 00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	pce	25 %	
9108 12 00	-- With opto-electronic display only	pce	25 %	
9108 19 00	-- Other	pce	25 %	
9108 20 00	-- With automatic winding	pce	25 %	
9108 90 00	-- Other	pce	25 %	
9109	Clock movements, complete and assembled			
9109 10 00	-- Electrically operated	pce	25 %	
9109 90 00	-- Other	pce	25 %	
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements			
	-- Of watches			
9110 11 00	-- Complete movements, unassembled or partly assembled (movement sets)	pce	25 %	
9110 12 00	-- Incomplete movements, assembled	kg	25 %	
9110 19 00	-- Rough movements	kg	25 %	
9110 90 00	-- Other	kg	25 %	
9111	Watch cases and parts thereof			
9111 10 00	-- Cases of precious metal or of metal clad with precious metal	pce	25 %	
9111 20 00	-- Cases of base metal, whether or not gold- or silver-plated	pce	25 %	
9111 80 00	-- Other cases	pce	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
9111 90 00	– Parts	kg	25 %	
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof			
9112 20 00	– Cases	pce	25 %	
9112 90 00	– Parts	kg	25 %	
9113	Watch straps, watch bands and watch bracelets, and parts thereof			
9113 10 00	– Of precious metal or of metal clad with precious metal	kg	25 %	
9113 20 00	– Of base metal, whether or not gold- or silver-plated	kg	25 %	
9113 90 00	– Other	kg	25 %	
9114	Other clock or watch parts			
9114 10 00	– Springs, including hairsprings	kg	25 %	
9114 30 00	– Dials	kg	25 %	
9114 40 00	– Plates and bridges	kg	25 %	
9114 90 00	– Other	kg	25 %	

## Chapter 92

### Musical instruments; parts and accessories of such articles

**Notes.**

1. This Chapter does not cover:
  - (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
  - (c) Toy instruments or apparatus (heading 95.03);
  - (d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods, tripods and similar articles (heading 96.20); or
  - (e) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
92	CHAPTER 92 - MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES			
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments			
9201 10 00	– Upright pianos	pce	15 %	
9201 20 00	– Grand pianos	pce	15 %	
9201 90 00	– Other	kg	15 %	
9202	Other string musical instruments (for example, guitars, violins, harps)			
9202 10 00	– Played with a bow	pce	15 %	
9202 90 00	– Other	pce	15 %	
[9203]				
[9204]				
9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs			
9205 10 00	– Brass-wind instruments	pce	15 %	
9205 90 00	– Other	pce	15 %	
9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	kg	15 %	
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)			
9207 10 00	– Keyboard instruments, other than accordions	pce	15 %	
9207 90 00	– Other	pce	15 %	
9208	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 sou			
9208 10 00	– Musical boxes	kg	15 %	
9208 90 00	– Other	kg	15 %	



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds			
9209 30 00	– Musical instrument strings	kg	15 %	
	– Other			
9209 91 00	-- Parts and accessories for pianos	kg	15 %	
9209 92 00	-- Parts and accessories for the musical instruments of heading 9202	kg	15 %	
9209 94 00	-- Parts and accessories for the musical instruments of heading 9207	kg	15 %	
9209 99 00	-- Other	kg	15 %	

## Section XIX

**ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF****Chapter 93****Arms and ammunition; parts and accessories thereof****Notes.**

1. This Chapter does not cover:
  - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
  - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) Armoured fighting vehicles (heading 87.10);
  - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
  - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
  - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
XIX	SECTION XIX - ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF			
93	CHAPTER 93 - ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF			
9301	Military weapons, other than revolvers, pistols and the arms of heading 9307			
9301 10 00	– Artillery weapons (for example, guns, howitzers and mortars)	pce	25 %	
9301 20 00	– Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	pce	25 %	
9301 90 00	– Other	pce	25 %	
9302 00 00	Revolvers and pistols, other than those of heading 9303 or 9304	pce	25 %	
9303	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 fir			
9303 10 00	– Muzzle-loading firearms	pce	25 %	
9303 20 00	– Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	pce	25 %	
9303 30 00	– Other sporting, hunting or target-shooting rifles	pce	25 %	
9303 90 00	– Other	pce	25 %	
9304 00 00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307	pce	25 %	
9305	Parts and accessories of articles of headings 9301 to 9304			
9305 10 00	– Of revolvers or pistols	kg	25 %	
9305 20 00	– Of shotguns or rifles of heading 9303	kg	25 %	
	– Other			
9305 91 00	– – Of military weapons of heading 9301	kg	25 %	
9305 99 00	– – Other	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
9306	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads – Shotgun cartridges and parts thereof; air gun pellets			
9306 21 00	-- Cartridges	1000 pce	25 %	
9306 29 00	-- Other	kg	25 %	
9306 30 00	– Other cartridges and parts thereof	kg	25 %	
9306 90 00	– Other	kg	25 %	
9307 00 00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	kg	25 %	

Section XX

**MISCELLANEOUS MANUFACTURED ARTICLES**

**Chapter 94**

**Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings**

**Notes.**

1. 1.- This Chapter does not cover :
    - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
    - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
    - (c) Articles of Chapter 71;
    - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
    - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
    - (f) Lamps or lighting fittings of Chapter 85;
    - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
    - (h) Articles of heading 87.14;
    - (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
    - (k) Articles of Chapter 91 (for example, clocks and clock cases);
    - (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05); or
    - (m) Monopods, bipods, tripods and similar articles (heading 96.20).
  2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

    - (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
    - (b) Seats and beds.
  3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
  4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.
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Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
XX	SECTION XX - MISCELLANEOUS MANUFACTURED ARTICLES			
94	CHAPTER 94 - FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAMEPLATES AND THE LIKE; PREFABRICATED BUILDINGS			
9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof			
9401 10 00	– Seats of a kind used for aircraft	kg	25 %	
9401 20 00	– Seats of a kind used for motor vehicles	kg	25 %	TSC
9401 30 00	– Swivel seats with variable height adjustment	kg	25 %	TSC
9401 40 00	– Seats other than garden seats or camping equipment, convertible into beds	kg	25 %	
	– Seats of cane, osier, bamboo or similar materials			
9401 52 00	– – Of bamboo	kg	25 %	TSC
9401 53 00	– – Of rattan	kg	25 %	TSC
9401 59 00	– – Other	kg	25 %	TSC
	– Other seats, with wooden frames			
9401 61 00	– – Upholstered	kg	25 %	TSC
9401 69 00	– – Other	kg	25 %	TSC
	– Other seats, with metal frames			
9401 71 00	– – Upholstered	kg	25 %	TSC
9401 79 00	– – Other	kg	25 %	TSC
9401 80 00	– Other seats	kg	25 %	
9401 90 00	– Parts	kg	25 %	
9402	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 mo			
9402 10 00	– Dentists', barbers' or similar chairs and parts thereof	kg	25 %	TSC
9402 90 00	– Other	kg	25 %	
9403	Other furniture and parts thereof			
9403 10 00	– Metal furniture of a kind used in offices	kg	25 %	TSC
9403 20 00	– Other metal furniture	kg	25 %	TSC
9403 30 00	– Wooden furniture of a kind used in offices	kg	25 %	TSC
9403 40 00	– Wooden furniture of a kind used in the kitchen	kg	25 %	TSC
9403 50 00	– Wooden furniture of a kind used in the bedroom	kg	25 %	TSC
9403 60 00	– Other wooden furniture	kg	25 %	TSC
9403 70 00	– Furniture of plastics	kg	25 %	
	– Furniture of other materials, including cane, osier, bamboo or similar materials			
9403 82 00	– – Of bamboo	kg	25 %	
9403 83 00	– – Of rattan	kg	25 %	
9403 89 00	– – Other	kg	25 %	
9403 90 00	– Parts	kg	25 %	
9404	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			
9404 10 00	– Mattress supports	kg	25 %	TSC
	– Mattresses			
9404 21 00	– – Of cellular rubber or plastics, whether or not covered	kg	25 %	TSC
9404 29 00	– – Of other materials	kg	25 %	TSC

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
9404 30 00	– Sleeping bags	pce	25 %	
9404 90 00	– Other	kg	25 %	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere spec			
9405 10 00	– Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	kg	25 %	TSC
9405 20 00	– Electric table, desk, bedside or floor-standing lamps	kg	25 %	TSC
9405 30 00	– Lighting sets of a kind used for Christmas trees	kg	25 %	
9405 40 00	– Other electric lamps and lighting fittings	kg	25 %	
9405 50 00	– Non-electrical lamps and lighting fittings	kg	25 %	TSC
9405 60 00	– Illuminated signs, illuminated nameplates and the like	kg	25 %	
	– Parts			
9405 91 00	– – Of glass	kg	25 %	
9405 92 00	– – Of plastics	kg	25 %	
9405 99 00	– – Other	kg	25 %	
9406	Prefabricated buildings			
9406 10 00	– Of wood	kg	25 %	
9406 90 00	– Other	kg	25 %	

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

1. This Chapter does not cover:
  - (n) Candles (heading 34.06);
  - (o) Fireworks or other pyrotechnic articles of heading 36.04;
  - (p) 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;
  - (q) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
  - (r) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
  - (s) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
  - (t) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
  - (u) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
  - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
  - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (l) Bells, gongs or the like of heading 83.06;
  - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
  - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
  - (o) Children's bicycles (heading 87.12);
  - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
  - (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
  - (r) Decoy calls or whistles (heading 92.08);
  - (s) Arms or other articles of Chapter 93;
  - (t) Electric garlands of all kinds (heading 94.05);
  - (u) Monopods, bipods, tripods and similar articles (heading 96.20);
  - (v) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
  - (w) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
4. Subject to the provisions of Note 1 above, heading 95.03 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

**Subheading Note.**

6. 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).

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
95	CHAPTER 95 - TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF			
[9501]				
[9502]				
9503 00 00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	kg	25 %	TSC
9504	Video game consoles and machines, articles for funfair, table or parlour games, including pinball machines, billiards, special tables for casino games and automatic bowling alley equipment			
9504 20 00	– Articles and accessories for billiards of all kinds	kg	25 %	
9504 30 00	– Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	pce	25 %	
9504 40 00	– Playing cards	kg	25 %	TSC
9504 50 00	– Video game consoles and machines, other than those of subheading 950430	kg	25 %	TSC
9504 90 00	– Other	kg	25 %	
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes			
9505 10 00	– Articles for Christmas festivities	kg	25 %	
9505 90 00	– Other	kg	25 %	
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools			
	– Snow-skis and other snow-ski equipment			
9506 11 00	-- Skis	pa	25 %	
9506 12 00	-- Ski-fastenings (ski-bindings)	kg	25 %	
9506 19 00	-- Other	kg	25 %	
	– Water-skis, surf-boards, sailboards and other water-sport equipment			



Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
9506 21 00	-- Sailboards	kg	25 %	
9506 29 00	-- Other	kg	25 %	
	-- Golf clubs and other golf equipment			
9506 31 00	-- Clubs, complete	pce	25 %	
9506 32 00	-- Balls	pce	25 %	
9506 39 00	-- Other	kg	25 %	
9506 40 00	-- Articles and equipment for table tennis	kg	25 %	
	-- Tennis, badminton or similar rackets, whether or not strung			
9506 51 00	-- Lawn-tennis rackets, whether or not strung	kg	25 %	
9506 59 00	-- Other	kg	25 %	
	-- Balls, other than golf balls and table-tennis balls			
9506 61 00	-- Lawn-tennis balls	kg	25 %	
9506 62 00	-- Inflatable	kg	25 %	TSC
9506 69 00	-- Other	kg	25 %	
9506 70 00	-- Ice skates and roller skates, including skating boots with skates attached	pa	25 %	
	-- Other			
9506 91 00	-- Articles and equipment for general physical exercise, gymnastics or athletics	kg	25 %	
9506 99 00	-- Other	kg	25 %	
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading 9208 or 9705) and similar hunting or shooting requisites			
9507 10 00	-- Fishing rods	kg	25 %	
9507 20 00	-- Fish-hooks, whether or not snelled	kg	25 %	
9507 30 00	-- Fishing reels	kg	25 %	
9507 90 00	-- Other	kg	25 %	
9508	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres			
9508 10 00	-- Travelling circuses and travelling menageries	kg	25 %	
9508 90 00	-- Other	kg	25 %	

## Chapter 96

### Miscellaneous manufactured articles

**Notes.**

1. 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) (g) Articles of Chapter 91 (for example, clock or watch cases);
  - (h) (h) Musical instruments or parts or accessories thereof (Chapter 92);
  - (ij) Articles of Chapter 93 (arms and parts thereof);
  - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
  - (l) Articles of Chapter 95 (toys, games, sports requisites); or
  - (m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 96.02 the expression “vegetable or mineral carving material” means :
  - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
  - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 96.03 the expression “prepared knots and tufts for broom or brush making” applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
96	CHAPTER 96 - MISCELLANEOUS MANUFACTURED ARTICLES			
9601	Worked ivory, bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)			
9601 10 00	– Worked ivory and articles of ivory	kg	25 %	
9601 90 00	– Other	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
9602 00 00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or include	kg	25 %	
9603	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; squee			
9603 10 00	– Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	pce	25 %	
	– Toothbrushes, shaving brushes, hairbrushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances			
9603 21 00	-- Toothbrushes, including dental-plate brushes	pce	25 %	
9603 29 00	-- Other	pce	25 %	
9603 30 00	– Artists' brushes, writing brushes and similar brushes for the application of cosmetics	pce	25 %	
9603 40 00	– Paint, distemper, varnish or similar brushes (other than brushes of subheading 960330); paint pads and rollers	pce	25 %	
9603 50 00	– Other brushes constituting parts of machines, appliances or vehicles	kg	25 %	
9603 90 00	– Other	pce	25 %	
9604 00 00	Hand sieves and hand riddles	kg	25 %	
9605 00 00	Travel sets for personal toilet, sewing or shoe or clothes cleaning	kg	25 %	
9606	Buttons, press-fasteners, snap-fasteners and press studs, button moulds and other parts of these articles; button blanks			
9606 10 00	– Press-fasteners, snap-fasteners and press studs and parts therefor	kg	15 %	
	– Buttons			
9606 21 00	-- Of plastics, not covered with textile material	kg	15 %	
9606 22 00	-- Of base metal, not covered with textile material	kg	15 %	
9606 29 00	-- Other	kg	15 %	
9606 30 00	– Button moulds and other parts of buttons; button blanks	kg	15 %	
9607	Slide fasteners and parts thereof			
	– Slide fasteners			
9607 11 00	-- Fitted with chain scoops of base metal	m	15 %	
9607 19 00	-- Other	m	15 %	
9607 20 00	– Parts	kg	15 %	
9608	Ballpoint 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 th			
9608 10 00	– Ballpoint pens	pce	25 %	
9608 20 00	– Felt-tipped and other porous-tipped pens and markers	pce	25 %	
9608 30 00	– Fountain pens, stylograph pens and other pens	pce	25 %	
9608 40 00	– Propelling or sliding pencils	pce	25 %	
9608 50 00	– Sets of articles from two or more of the foregoing subheadings	kg	25 %	
9608 60 00	– Refills for ballpoint pens, comprising the ball point and ink-reservoir	pce	25 %	
	– Other			
9608 91 00	-- Pen nibs and nib points	kg	5 %	
9608 99 00	-- Other	kg	25 %	
9609	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks			
9609 10 00	– Pencils and crayons, with leads encased in a rigid sheath	kg	25 %	
9609 20 00	– Pencil leads, black or coloured	kg	25 %	
9609 90 00	– Other	kg	25 %	

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
9610 00 00	Slates and boards, with writing or drawing surfaces, whether or not framed	kg	25 %	
9611 00 00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	kg	25 %	
9612	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 00	– Ribbons	kg	25 %	
9612 20 00	– Ink-pads	kg	25 %	
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks			
9613 10 00	– Pocket lighters, gas fuelled, non-refillable	pce	25 %	
9613 20 00	– Pocket lighters, gas fuelled, refillable	pce	25 %	
9613 80 00	– Other lighters	kg	25 %	
9613 90 00	– Parts	kg	25 %	
9614 00 00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	kg	25 %	
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof			
	– Combs, hair-slides and the like			
9615 11 00	– – Of hard rubber or plastics	kg	25 %	
9615 19 00	– – Other	kg	25 %	
9615 90 00	– Other	kg	25 %	
9616	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 00	– Scent sprays and similar toilet sprays, and mounts and heads therefor	kg	25 %	
9616 20 00	– Powder-puffs and pads for the application of cosmetics or toilet preparations	kg	25 %	
9617 00 00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	kg	25 %	
9618 00 00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	kg	25 %	
9619 00 00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies, and similar articles, of any material	kg	25 %	
9620 00 00	Monopods, bipods, tripods and similar articles	kg	25 %	

## Section XXI

**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES****Chapter 97****Works of art, collectors' pieces and antiques****Notes.**

1. This Chapter does not cover :
  - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
  - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
  - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
2. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4. (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.  
(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Commodity Code (1)	Description of goods (2)	Statistical unit (3)	Import duty rates (4)	Other measures (5)
XXI	SECTION XXI - WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES			
97	CHAPTER 97 - WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES			
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques			
9701 10 00	– Paintings, drawings and pastels	kg	25 %	
9701 90 00	– Other	kg	25 %	
9702 00 00	Original engravings, prints and lithographs	kg	25 %	
9703 00 00	Original sculptures and statuary, in any material	kg	25 %	
9704 00 00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907	kg	25 %	
9705 00 00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	kg	25 %	
9706 00 00	Antiques of an age exceeding 100 years	kg	25 %	