

**GOVERNMENT
OF THE
TURKS AND CAICOS ISLANDS**



CUSTOMS TARIFF (GENERAL) ORDER 2010

CUSTOMS TARIFF (GENERAL) ORDER 2010
Arrangement of Paragraphs

PARAGRAPH

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SCHEDULE

THE CUSTOMS TARIFF (GENERAL) ORDER 2010

(Legal Notice 13 of 2010)

- (Cap 156) **MADE** by His Excellency the Governor under section 69 of the Customs Ordinance, 1995
- Citation and Commencement **1.** This Order may be cited as the Customs Tariff (General) Order 2010 and shall come into operation on 1st August 2010.
- Interpretation Part III of the Schedule **2.** (1) In this Order, the Customs Tariff 2010 set out in Part III of the Schedule is referred to as "the Tariff"
- Part I of the Schedule (2) In this Order, the abbreviations and symbols set out in the first column of Part I of the Schedule have the meanings given to them in the second column of that Part.
- (3) For the purposes of Section XVII of the Tariff, the landed cost of a motor vehicle shall be taken to be the aggregate of —
- (a) the contract price of the vehicle or the normal price of the vehicle, whichever is the greater; and
 - (b) the freight, insurance and all other costs, charges and expenses incidental to the removal or carriage of the vehicle from the place of dispatch to the Islands.
- (4) In subparagraph (3) the normal price of a motor vehicle shall be taken to be the price which the vehicle would fetch at the time of importation on a sale in the open market (as construed in accordance with section 92(5) of the Ordinance) between a buyer in the Islands and a seller at the place from which the vehicle was dispatched, the buyer and seller being independent of each other.
- Classification of Goods Part III of the Schedule **3.** (1) Any goods which are to be imported into or exported from the Islands shall, for the purpose of determining the rate of duty applicable to those goods, as well as for statistical purposes, be classified in accordance with the form of customs tariff set the Schedule out in Part III of the Schedule.
- Part II of the Schedule (2) The form mentioned in subparagraph (1) may be referred to as the Customs Tariff 2010 and shall be interpreted and applied in accordance with the principles set out in Part II of the Schedule

4. (1) Subject to paragraphs 5 and 6, duties of customs are imposed on any of customs goods imported into the Islands which fall within any description specified in the third column of the Tariff headed "DESCRIPTION" at the rate specified in the sixth column of the Tariff headed "IMPORT DUTY RATE" in relation to goods falling within that description.

Import and
export duties of
customs

(2) Export duties of customs are imposed on any goods exported from the Islands which fall within any description specified in the third column of the Tariff headed "DESCRIPTION" at the rate specified in the seventh column of the Tariff headed "EXPORT DUTY RATE" in relation to goods falling within that description.

5. Subject to any conditions of use or purpose and to any other requirements set out in Part IV of the Schedule in relation to goods of any description specified therein, import duties of customs shall not be payable in respect of goods of any such description.

Exemptions
Part IV of the
Schedule

6. (1) Import duties of customs shall not be payable in respect of any goods to which this paragraph applies.

Exemptions for
goods carried in
accompanied
baggage

(2) Subject to subparagraph (3), this paragraph applies to the following dutiable goods, if those goods are contained in the accompanied baggage of a person when he enters the Islands and are not imported for commercial purposes -

- (a) normally potable spirits of not more than one reputed quart or not more than two litres of wine containing less than 42% of proof spirit;
- (b) 200 cigarettes, or 100 cigarillos (cigars with a maximum weight of 3 grammes), or 50 cigars or 125 grammes of smoking tobacco;
- (c) 50 grammes of perfume or 0.25 litres of toilet water; and
- (d) any other dutiable goods purchased or obtained outside the Islands to a total value not exceeding \$400 USD.

(3) Subparagraph 2(a) and (b) does not apply to a person who is under the age of seventeen years.

7. The Customs Tariff (General) Order 1991 and amendments thereto are revoked.

Revocation

SCHEDULE

(Paragraphs 2(2), 3(1), 3(2) and 6)

PART I

ABBREVIATIONS AND SYMBOLS

(Paragraph 2(2))

ABBREVIATION OR SYMBOL	MEANING
cc	Cubic centimeters(s)
cm	Centimetre(s)
gal	Imperial gallons
kg	Kilogram(s)
kva	Kilovolt(s) – ampere(s)
kw	Kilowatt(s)
l	Litre(s)
lb	Pounds
mm	Millimetre(s)
no	Number of items
qt	Quarter of an imperial gallon
Suppl. unit	Supplementary Unit
ton	Ton avoirdupois
12u	Dozens
2u	Pairs
%	Percent

PART II

EXPLANATORY NOTES AND GENERAL RULES

FOR THE INTERPRETATION OF THE CUSTOMS TARIFF 2010

(Paragraph 3(2))

A. Interpretation

1. In this Part -

- (a) the Harmonized Commodity Description and Coding System or the Harmonized System is referred to as "the HS" and means the Nomenclature comprising the headings, subheadings and their related numerical codes, the Section, Chapter and Subheading Notes and the General Rules for the Interpretation of the Harmonized System, set out in the Annex to the Convention; and
- (b) a reference to the HS, unless the context otherwise requires, is a reference to the HS as amended in accordance with Article 16 of the Convention on or before 1 September 1991.

2. In this Part -

- "the Convention" means the International Convention on the Harmonized Commodity Description and Coding System done at Brussels on 14 June 1983 as amended by the Protocol of Amendment to the International Convention on the Harmonized Commodity Description and Coding System, both of which entered into force on 1 January 1988 and both of which are registered with the Secretariat of the United Nations;
- "the Council" means the Customs Co-operation Council (now the World Customs Organisation) established by the Convention establishing a Customs Co-operation Council done at Brussels on 15 December 1950;
- "the HS Committee" means the Harmonized System Committee established under Article 6 of the Convention;
"the HS Notes" means the Section, Chapter and Subheading Notes referred to in paragraph 1(a) as amended on or before 1 January 2007;

"the Tariff" means the Custom Tariff 2010 set out in Part III of this Schedule; and

"the Tariff Rules" means the General Rules for the Interpretation of the Tariff set out at heading C of this Part.

3. A copy of the Convention and of the HS shall be lodged for record at the Customs Department in Grand Turk and shall be open for inspection by the public during the normal business hours of that Department.

B. Explanatory Notes

1. The Tariff is divided into 21 Sections and 97 Chapters. Each Section and Chapter has a title. The text of each Section title sets out the most general description of the goods which fall within that Section.

The text of each Chapter title sets out the most general description of the goods which fall within that Chapter.

The descriptions of the goods set out in the text of each Chapter title within any Section all fall within the most general description set out in the text of the Section title of that Section.

2. (1) The texts of the headings and subheadings are set out in the third column of the Tariff headed "DESCRIPTION". The text of the one dash subheadings in that column are preceded by a single dash. The text of the two dash subheadings in that column are preceded by a double dash. The text of the three dash subheadings in that column are preceded by a triple dash.

(2) The text of each heading within a Chapter sets out a more specific description of the goods which fall within the more general description set out in the text of the Chapter title of that Chapter. The text of each one dash subheading within a heading, sets out a more specific description of the goods which fall within the more general description set out in the text of that heading. The text of each two dash subheading within a one dash subheading sets out the most specific description of the goods which fall within the more general description set out in the text of that one dash subheading. The text of each three dash sub-heading within a two dash sub-heading sets out a specific description of goods afforded special treatment in the Turks and Caicos Islands.

3. The two and three dash subheadings, taken together, describe all the goods which make up the one dash subheading within which they fall. The one dash subheadings, taken together, describe all the goods which make up the heading within which they fall. The headings, taken together, describe all the goods which make up the Chapter within which they fall.

The Chapters, taken together, describe all the goods which make up the Section within which they fall.

4. The Sections, Chapters, headings and subheadings are arranged in numerical order. Each heading is identified by a heading number consisting of 4 digits. The first 2 digits indicate the number of the Chapter within which that heading falls. The next 2 digits indicate the numerical order in which the heading appears within that Chapter. The heading numbers are shown in the first column of the Tariff headed "HEADING NO."

5. The second column of the Tariff headed "TARIFF CODE" sets out the 7 digit Tariff codes. Where a heading is not further subdivided into subheadings, the 7 digit code in that column appears on the same line as the 4 digit heading number of that heading in the first column and the text of that heading in the third column. In this case, the last 2 digits of the code are always "00", indicating that the heading is not further subdivided, and the first 4 digits of the code indicate the heading number of that heading.

6. Where a heading is further subdivided into one dash subheadings but those one dash subheadings are not themselves further subdivided into two or three dash subheadings, the 7 digit code in the second column appears on the same line as the text of the one dash subheading in the third column, which is preceded by a single dash, and the code represents the subheading number of that one dash subheading. In this case, the first 4 digits of the code indicate the heading number of the heading into which that subheading falls, and the next 2 digits indicate the numerical order in which that subheading appears within that heading.

7. Where a heading is further subdivided into one dash subheadings, and any of those one dash subheadings are themselves further subdivided into two or three dash subheadings, the 7 digit code in the second column appears on the same line as the text of the two or three dash subheading in the third column, which is preceded by a double dash, or triple dash and the code represents the subheading number of that two or three dash subheading. In this case, the first 4 digits of the code indicate the heading number of the heading into which that two and three dash subheading falls, and the next 3 digits indicate the numerical order in which the two or three dash subheading appears within that heading.

8. The arrangement of the Tariff described above and the text of the Section and Chapter titles and of the headings and one dash subheadings and two dash subheadings are based on the HS.

9. All the Sections and Chapters and the text of the Section and Chapter titles of the HS are reproduced verbatim in the Tariff.

C. General Rules for the Interpretation of the Tariff

Classification of goods in the Turks and Caicos Islands Tariff shall be governed by the following principles, which shall be read with the Explanatory Notes set out at heading B of this Part.

1. The titles of Sections, Chapters and sub -Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
- (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2 (b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

- (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
- (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:

- (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
- (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

PART III
THE CUSTOMS TARIFF 2010

(Paragraph 3(1))

(Omitted)

NOTE: A COPY OF THE CUSTOMS TARIFF MAY BE OBTAINED FROM THE CUSTOMS
DEPARTMENT DURING NORMAL BUSINESS HOURS OF THAT DEPARTMENT

PART IV

(Paragraph 6)

EXEMPTIONS

For purposes associated with Government Institutions and Personnel

1. Government Ministries and Departments

Subject to the satisfaction of the Collector of Customs and with the written approval of the appropriate Permanent Secretary, Head of Department or designated nominee, goods imported or taken out of bond by Ministries or Departments in the Turks and Caicos Islands intended for use solely in the course of Government business.

2. Public Servants

Subject to the provision of a certificate from the Office of the Public Service Management (OPSM), the importation of motor vehicles by Public Servants currently serving in the employment of the Turks and Caicos government to a maximum value of \$25,000 USD. The vehicle must be for the sole and exclusive use of the public servant or his/her immediate family and must not be disposed of for a period of three years from the date of importation or the full duty will become payable..

The concession will be granted once every five years and will constitute 50% of the duty liability. The conjoining of the relief by spouses, both of whom are serving public servants, is not allowed.

For the purposes of this concession, 'immediate family' is defined as the spouse or child of the public servant.

3. Natural Disasters and Emergencies

Subject to the satisfaction of the Collector of Customs goods imported by individuals, organisations and/or businesses in the aftermath of any natural disaster or emergency in the Turks and Caicos Islands in an endeavour to relieve suffering, render assistance and minimise loss.

The extent of any relief given will be determined by the Minister of Finance following consultation with H.E. the Governor, the Minister of Home Affairs and Public Safety, the Minister of the Environment and District Administration, the Minister of Public Works, Housing and Utilities, the Permanent Secretary in the Ministry of Finance, the Collector of Customs and the Director for Department of National Disaster Management and Emergency. The relief afforded will be strictly controlled by:

- limiting the amount to be given;
- setting a time limit for the granting of the relief and
- establishing any other conditions which are deemed necessary, including the issuance of a certificate by the Department of Disaster Management and Emergency.

4. Scientific and Meteorological Research

Subject to the satisfaction of the Collector of Customs technical and ancillary equipment necessary for conducting scientific research or meteorological observation imported by 'bona fide' persons or organisations approved by the Director of Environmental and Coastal Resources.

For purposes associated with Statutory Bodies

5. Statutory Bodies

Subject to the satisfaction of the Collector of Customs and with the written approval of the Head of the organisation or his/her delegated nominee, goods imported solely for the use by the Tourist Board, the National Insurance Board, TC Invest or any other statutory body in the Turks and Caicos Islands for use solely and exclusively in the course of the business of the organisation.

6. National Trust

Subject to the satisfaction of the Collector of Customs and with the written approval of the Director of the National Trust, any plant, machinery, apparatus, appliances, equipment and/or materials imported by the Turks and Caicos National Trust for use solely and exclusively in fulfilling the aims and objectives of the organisation.

For purposes associated with Non-Profit Making Organisations (NPO), Youth Organisation and Sports Clubs

7. Charities

Subject to the satisfaction of the Collector of Customs and with the written approval of the Head of the organisation or his/her designated nominee, the importation of goods – whether as gifts or otherwise – in support of the activities of any charitable or service institution in the Turks and Caicos Islands, subject to the following conditions:

- The institution must be registered with the Financial Services Commission as a non-profit making organisation.
- The goods imported must be used exclusively to promote the principal aims and objectives of the charitable or service organisation in enhancing the health, education and welfare of the community in the Turks and Caicos Islands..

The relief may extend to the importation of motor vehicles but will be subject to the following conditions. The vehicle must be:

- For the sole and exclusive use of the organisation and may not be lent, hired or used by any other individual or organisation;
- Duty paid if disposed of within five years of the date of importation.
- Clearly marked with the name of the charitable organisation.

8. Youth Organisations

Subject to the satisfaction of the Collector of Customs and with the written approval of the Head of the organisation or his/her designated nominee the importation of goods, including uniforms and equipment – in support of the activities of the Boy Scout's Organisation, the Girl Guides Association or any other 'bona fide' youth organisation registered with the Ministry of Education, Youth, Sports and Culture.

The relief does not extend to the importation of motor vehicles.

9. Sports Clubs

Subject to the satisfaction of the Collector of Customs and with the written approval of the Head of the organisation and his/her designated nominee the importation of goods in support of the activities of any 'bona fide' sports club or organisation registered with the Ministry of Education, Youth, Sports and Culture and not imported for sale or hire.

The relief does not extend to the importation of motor vehicles.

For purposes associated with Culture

10. Museums

Subject to the satisfaction of the Collector of Customs and with the written approval of the Curator of the Museum or his designated nominee the importation of all plant, machinery, apparatus, appliances, equipment, materials (including office stationery) artifacts and exhibits used solely and exclusively for the operation, renovation, repair, extension or maintenance of the Museum, including the advancement of specific cultural and historical programmes to the community.

The relief may extend to the:

- (a) The importation of items for resale that are related in theme or context to exhibits, displays, and artwork directly associated with the museum
- (b) The importation of a motor vehicle subject to the following conditions:
 - For the exclusive use of the organisation and persons in their employ
 - May not be lent, hired or used by any other individual or organisation;
 - Duty paid if disposed of within five years of the date of importation.
 - Clearly marked with the name of the museum.

11. Festivals and Other Cultural Activities

Subject to the satisfaction of the Collector of Customs and with the written approval of the Director of Culture in the Ministry of Education, Youth, Sports and Culture, or his/her designated nominee, the importation of goods in support of any cultural activities undertaken in the Turks and Caicos Islands, including festivals, pageants, plays, literary, historical or similar events.

The relief does not extend to the importation of motor vehicles.

For purposes associated with Tourism

12. Taxis and Passenger Carrying Vehicles

Subject to the satisfaction of the Collector of Customs the importation of motor vehicles for use as taxis or other passenger carrying compliances subject to the following conditions:

- The importer must be a registered business licence holder for the operation of a taxi or other passenger carrying vehicle.
- The vehicle must be:
 - Registered with the Road Traffic Department in the Turks and Caicos as a taxi or passenger carrying vehicle.
 - Clearly marked as a taxi or passenger carrying vehicle with the name, address and telephone number of the operator.
 - Used solely by the operator or his nominated employee and must not be lent, hired or used by any other individual or organisation;
 - Duty paid if disposed of within five years of the date of importation.

13. Sports Fishing

(1) The following goods imported by the holder of a valid business licence and sports fishing licence issued under the Fisheries Protection Regulations 1989 as amended and intended solely for use in the commercial tourism industry:

- (a) Fishing nets and gear for fishing nets;
- (b) Fishing lines of all types;
- (c) Fish hooks;
- (d) Seine twine and synthetic netting twine;
- (e) Fish wire;
- (f) Net preservative (other than linseed oil);
- (g) Live fishing bait

- (2) The following goods imported by the holder of a business licence, together with a valid sports fishing licence and commercial sports fishing boat licence, issued under the Fisheries Protection Regulations 1989 as amended and intended for use solely in the commercial tourism industry –
- (a) Deck equipment, including line haulers, pot haulers, capstans, winches, trolling gurdies, hand-line reels, and rope-leads and fairleads used with such equipment;
 - (b) Life-saving equipment, including jackets, life buoys, buoyant apparatus, inflatable rubber dinghies and distress flares;
 - (c) Swivels;
 - (d) Sea-anchors, sails and sail canvas;
 - (e) Navigational equipment, including compasses, sextants, radio direction finders and station pointers.
 - (f) Any boat, specifically rigged, fitted or constructed for commercial sports fishing, and any equipment exclusively for such a boat, and any material for the construction or repair of such a boat.
- (3) The relief allowed in paragraph 2(f) above is subject to the following conditions. The vessel:
- Must be used solely and exclusively for sports fishing, as defined in the Fisheries Protection Regulations as amended.
 - Used solely by the operator or his designated employee and must not be lent, hired or used by any other individual or organisation;
 - Duty paid if disposed of within five years of the date of importation.
- (4) All imported goods for use in the commercial sports fishing industry – outlined in subparagraphs (1) and, (2) above, will be subject to the satisfaction of the Collector of Customs.

For purposes associated with Exports

14. Machinery for Exports

Importation of machinery and parts of machinery intended to be used in the manufacture or preparation of any product intended to be exported from the Islands – subject to the satisfaction of the Collector of Customs.

15. Containers and Packaging Materials

Subject to the satisfaction of the Collector of Customs, containers and coverings of any kind –

- (a) For the packaging or covering of any products for export;
- (b) Used for the packaging or covering of any such produce and returned to the Islands empty;
- (c) Which imported goods are normally packaged in or covered.

Provided that, in the case of standard 20 foot and 40 foot shipping containers and other similar commercial containers suitable for repetitive use, such containers are re-exported within two months of importation.

For purposes associated with Aviation

16. Aircraft and Aerodromes

The following goods which are intended for use in connection with aircraft used under a valid licence or permit granted under the Air Transport (Licensing of Air Services) Regulations 1953 (published as a supplement to the Jamaica Gazette of 17th July 1953) or any Regulation replacing those Regulations of 1953 or in connection with the use for civil aviation purposes of any airport to which the Airports Authority Ordinance 2005 applies –

- (a) Accessories and instruments necessary for the navigation of aircraft;
- (b) Machinery and equipment necessary for the repair and maintenance of aircraft;
- (c) Equipment imported solely for use in any aircraft in flight operating between the Islands and any place outside the Islands or between places in the Islands;
- (d) Machinery, equipment, appliances and materials imported for the construction, maintenance or improvement of aerodromes;
- (e) Lubricants and fuel imported and taken out of bond solely for use in aircraft.

For purposes associated with the Commercial Fishing Industry

17. Commercial Fishing

1. The following goods imported by the holder of a valid commercial fishing licence and intended solely for use in the commercial fishing industry as defined in the Fisheries Protection Regulations 1989 –
 - (a) Fishing nets and gear for fishing nets;
 - (b) Fishing lines of all types;
 - (c) Fish hooks;
 - (d) Seine twine and synthetic netting twine;
 - (e) Fish wire;
 - (f) Net preservative (other than linseed oil);
 - (g) Live fishing bait
2. The following goods imported by the holder of a valid commercial fishing licence and a valid commercial fishing boat licence, issued under the Fisheries Protection Regulations 1989 and intended solely for use solely in the commercial fishing industry as defined in those regulations –
 - (a) Deck equipment, including line haulers, pot haulers, capstans, winches, trolling gurdies, hand-line reels, and rope-leads and fairleads used with such equipment;
 - (b) Life-saving equipment, including jackets, life buoys, buoyant apparatus, inflatable rubber dinghies and distress flares;
 - (c) Swivels.

- (d) Sea-anchors, sails and sail canvas;
 - (e) Navigational equipment, including compasses, sextants, radio direction finders and station pointers.
 - (f) Any boat, specifically rigged, fitted or constructed for commercial fishing, and any equipment exclusively for such a boat, and any material for the construction or repair of such a boat.
- (a) All vessels used in the commercial fishing industry must have the registered number prominently displayed on both sides of the vessel for identification purposes.
 - (b) The relief allowed in paragraph 2(f) above is subject to the following conditions. The vessel::
 - Must be used solely and exclusively for commercial fishing, as defined in the Fisheries Protection Regulations as amended.
 - Used solely by the operator or his designated employee and must not be lent, hired or used by any other individual or organisation;
 - Duty paid if disposed of within five years of the date of importation.
 - (c) All imported goods for use in the commercial sports fishing industry – outlined in sub-paragraphs (1) and, (2) above, will be subject to the satisfaction of the Collector of Customs.

For the purposes of Health, Education and Social Welfare

18. Health and Veterinary Practitioners

Subject to the satisfaction of the Collector of Customs and upon written request, drugs and medicines (including vaccines, serums, antibiotics and anti-toxins, etc.), appliances, instruments and other medical equipment imported by a health practitioner for the time being registered as such under Schedule 3 of the Health Practitioner's Ordinance 1978, as amended.

Provided the items are intended to be used, administered or supplied by him or her in the course of the practice of the profession in respect of which he or she is so registered or approved.

19. Disabled and Specially Challenged Persons

Goods for the relief or rehabilitation of disabled or specially challenged persons registered with the Department of Special Needs in the Ministry of Health as being permanently disabled bodily or mentally and provided that the goods are being imported specifically to contribute to the care and physical comfort of the disabled and specially challenged persons – subject to the satisfaction of the Collector of Customs.

20. Education

Subject to the satisfaction of the Collector of Customs and upon the written application of the Principal of the educational establishment or designated nominee, educational goods (other than any item of school uniform or any goods for resale), including textbooks, writing materials and school equipment - such as games and physical training equipment which are imported solely for use in an educational establishment in the Islands approved by the Ministry of Education.

The relief may extend to the importation of a passenger carrying motor vehicle but subject to the following conditions. The vehicle must be:

- Imported for the exclusive use of the school;
- Used solely for the carriage of students and their teachers
- Duty paid if disposed of within five years of the date of importation, and be
- Clearly marked with the name of the educational establishment.

The vehicle must not be lent, hired or used by any other individual or organisation;

For the purposes of Foreign, Diplomatic or Consular Missions and Similar Organisations

21. H.E. Governor

Goods imported or taken out of bond by or on behalf of the Governor, either for official use or for the personal or household use of himself and members of his immediate family.

22. Diplomatic and similar organisations

Goods for the official use of any of the following persons and the personal and household effects (including one motor car) of any such person or of his spouse or any other person wholly or mainly maintained by him or in his custody, charge or care –

- (a) The head or any member of any foreign, diplomatic or consular mission of any country, on condition that he is not engaged in any other business or profession and that a similar privilege is accorded by such country to a corresponding British or TCI mission.
- (b) An official of the United Nations Organisation or of any of its associated agencies assigned to carry out any functions in the Islands in connection with any programme or project of the United Nations Organisation or of any of its associated agencies.

For the purposes of Churches and any other religious bodies registered with the Financial Services Commission as non-profit making Organisations

23. Churches

- (a) Subject to the satisfaction of the Collector of Customs - goods of a non-consumable nature imported solely for the construction, repair, use, furnishing or decoration of places of divine worship, including a motor vehicle for the exclusive use of the Pastor or Head of the religious body and a passenger carrying vehicle for the carriage of members of the congregation.

A vehicle imported for use by the Pastor or Head of the religious body is subject to the following conditions:

- A maximum import value (landed cost) of \$25,000 USD;
- Must be for his/her exclusive use or that of his/her immediate family
- Duty paid if disposed of within five years of the date of importation.

A vehicle imported for the carriage of members of the congregation is subject to the following conditions:

- Minimum of twelve (12) seats
- Used for the exclusive use of the congregation and may not be hired, lent or used by any other individual or organisation;
- Clearly marked with the name of the religious organisation; and
- Duty paid if disposed of within five years of the date of importation.

(b) Alter bread and wine imported solely for the purposes of administering the Sacrament.

(c) Vestments

(d) Other goods in support of specific charitable activities of the religious body (e.g. festivals, fairs, public events, etc.) – subject to the satisfaction of the Collector of Customs.

For the purposes of Technical Co-operation Officers and Expatriate Contract Officers

24. Technical Co-operation Officers and Expatriate Contract Officers

Personal and household goods (including one motor vehicle per household (but excluding boats, aircraft, foodstuffs, tobacco products, perfumes or other spirits, wines or beer) imported for use of an officer, who is either –

- (a) Employed by Her Majesty's Government and seconded to the Government of the Turks and Caicos islands for a period of residential service in the Islands; or
- (b) A person recruited by the Government of the Turks and Caicos islands under a contract of service for a period of residential service in the Islands:

Provided that –

- (i) Any such goods shall be imported within a period of six months from the date of the officer's first arrival in the Islands;
- (ii) The goods are, on importation, declared to the proper officer
- (iii) The goods are intended solely for his/her personal use or the use of his/her spouse or any person wholly or mainly maintained by him/her or in his/her custody, charge or care;

- (iv) Only one motor vehicle may be imported solely for the personal use of the officer and his/her family during their stay in the Islands;
- (v) Where not exported, such goods shall not be sold, given, lent or otherwise disposed of in the Islands unless the Collector shall have first been notified thereof and the appropriate customs import duty shall have been paid thereon;

Provided that such goods may, subject to the Collector being notified be disposed of to another person entitled to an exemption under this paragraph without duty thereon being paid, in which case such other person shall be bound by the conditions of this exemption as if the goods had been originally imported by him/her;

- (vi) The Collector may, in any case where he sees fit, require payment of a deposit or other security for the duty payable thereon until such time as the goods are exported from the Islands or the duty thereon is paid.

For the purposes of persons moving permanently to the islands and returning residents

25. Personal effects imported by persons moving permanently to the Islands, or returning to the Islands after a period of absence abroad.

- (1) Goods (excluding motor vehicles, boats, aircraft, foodstuffs, tobacco products, perfumes or other spirits, wines or beer) imported by a person moving to the Islands or a person returning to the Islands after a period of absence abroad – including students,, whether or not carried with them or contained in their accompanied baggage, on condition that –
 - (a) The goods are intended solely for his/her personal use or the personal use of his/her spouse or any other person wholly or mainly maintained by him or in his custody, charge or care;
 - (b) The goods are, on importation, declared to the proper officer;
 - (c) At the time of his/her entry, the person importing the goods intends to remain in the Islands for a period of not less than twelve months from the date of his/her entry;
 - (d) In the case of a person returning to the Islands, that the person has lived for a period of at least 365 days outside the islands or in the case of a student has attended a course of study for a minimum of two years.
 - (e) Save as the Collector may otherwise permit, the goods shall be imported within 6 months of the date of his/her entry to the Islands.
 - (f) The goods have been both owned and used outside the Islands by the person importing them for periods together amounting to –
 - (i) In the case of clothing, footwear and household textile goods (except carpets and rugs) of any value not exceeding \$500, not less than three months;
 - (ii) In all other cases, not less than twelve months.

Provided that the person importing them has been outside the Islands throughout the relevant period of ownership referred to in sub-paragraph (i) or (ii);

(g) The goods are not sold or otherwise disposed of within twelve months from the date on which they were imported.

In addition to the exemption afforded by sub-paragraph (1), goods other than tobacco products, perfumes or other spirits or wine purchased outside the Islands and contained in the accompanied baggage or carried by a person entering the Islands for the first time, on the conditions set out in subparagraphs (1)(a), (b), (c), (e) and (g).

Other Exemptions

26. Approved Sewage Treatment Systems

Subject to the satisfaction of the Collector of Customs, the importation of septic tanks and mechanical sewage treatment plants classified under tariff code 8421.240 and of a type approved by the Department of Environmental Health.

27. Promotional Materials and Samples

Subject to the satisfaction of the Collector of Customs, the importation of limited quantities of promotional materials and samples - for free distribution to members of the public and not for resale.

The relief does not extend to items classified under Chapters 22 and 24 of the tariff

28. Customs Ordinance 1991, Section 70

Any goods imported by any person or category of persons may be exempted from the payment of import duty – in full or in part – by the Minister of Finance under section 70 *et seq.* of the Customs Ordinance – subject to the specific conditions appended thereto.

29. Other Legislative Exemptions

Any goods imported by any person or category of persons in relation to which a full or partial relief from the payment of duty is allowed by virtue of any enactment other than the Customs Ordinance.

MADE this 15th day of July 2010.

**MARK CAPES
ACTING GOVERNOR**

**GOVERNMENT
OF THE
TURKS AND CAICOS ISLANDS**



CUSTOMS TARIFF (GENERAL) ORDER 2010

PART III – THE TARIFF

PART III
THE CUSTOMS TARIFF 2010

LIST OF SECTION AND CHAPTER TITLES

Chapters

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

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

SECTION II

VEGETABLE PRODUCTS

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
7. Edible vegetables and certain roots and tubers
8. Edible fruit and nuts; peel of citrus fruit or melons
9. Coffee, tea, mate and spices
10. Cereals
11. Products of the milling industry; malt; starches; insulin; wheat gluten
12. Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

13. Lac; gums, resins and other vegetable saps and extracts
14. Vegetable plaiting materials; vegetable products not elsewhere specified or included

SECTION III

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

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

SECTION IV

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

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

SECTION V

MINERAL PRODUCTS

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

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.
29. Organic chemicals.
30. Pharmaceutical products.
31. Fertilisers.
32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.
33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations.
34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.
35. Albuminoidal substances; modified starches; glues; enzymes.
36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
37. Photographic or cinematographic goods.
38. Miscellaneous chemical products.

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

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

SECTION VIII

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

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

SECTION IX

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

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

SECTION X

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

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

SECTION XI

TEXTILES AND TEXTILE ARTICLES

50. Silk.
51. Wool, fine or coarse animal hair; horsehair yarn and woven fabric.
52. Cotton.
53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
54. Man-made filaments; strip and the like of man-made textile materials.
55. Man-made staple fibres.
56. Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.
57. Carpets and other textile floor coverings.
58. Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.
59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.
60. Knitted or crocheted fabrics.
61. Articles of apparel and clothing accessories, knitted or crocheted.

- 62. Articles of apparel and clothing accessories, not knitted or crocheted.
- 63. Other made up textile articles; sets; worn clothing and worn textile articles; rags.

SECTION XII

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

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

SECTION XIII

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

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

SECTION XIV

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

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

**SECTION XV
BASE METALS AND ARTICLES OF BASE METAL**

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

SECTION XVI

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

- 84. Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.
- 85. Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

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

SECTION XVIII

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

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

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

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

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

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

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

96. Miscellaneous manufactured articles.

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

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

**SECTION I
LIVE ANIMALS; ANIMAL PRODUCTS
CHAPTER 1
LIVE ANIMALS**

Note.

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
01.01		Live horses, asses, mules and hinnies.				
	0101.100	- Pure-bred breeding animals	lb.	no.	0%	
	0101.900	- Other value	lb.	no.	0%	
01.02		Live bovine animals.				
	0102.100	- Pure-bred breeding animals	lb.	no.	0%	
	0102.900	- Other value	lb.	no.	0%	
01.03		Live swine.				
	0103.100	- Pure-bred breeding animals	lb.	no.	0%	
		- Other :				
	0103.910	-- Weighing less than 50 lb	lb.	no.	0%	
	0103.920	-- Weighing 50 lb or more	lb.	no.	0%	

**SECTION 1
CHAPTER 1**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
01.04		Live sheep and goats.				
	0104.100	- Sheep	lb.	no.	0%	
	0104.200	- Goats	lb.	no.	0%	
01.05		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.				
		- Weighing not more than 185 g :				
	0105.110	-- Fowls of the species <i>Gallus domesticus</i>	lb.	no.	0%	
	0105.120	--Turkeys	lb.	no.	0%	
	0105.190	-- Other	lb.	no.	0%	
		- Other :				
	0105.940	-- Fowls of the species <i>Gallus domesticus</i>	lb.	no.	0%	
	0105.990	-- Other	lb.	no.	0%	
01.06		Other live animals.				
		- Mammals :				
	0106.110	-- Primates	lb.	no.	0%	
	0106.120	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	lb.	no.	0%	

**SECTION 1
CHAPTER 1**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		-- Other				
	0106.191	--- Cats	lb.	no.	0%	
	0106.192	--- Dogs	lb.	no.	0%	
	0106.199	--- Other	lb.	no.	0%	
	0106.200	- Reptiles (including snakes and turtles)	lb.	no.	0%	
		- Birds :				
	0106.310	-- Birds of prey	lb.	no.	0%	
	0106.320	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	lb.	no.	0%	
	0106.390	-- Other	lb.	no.	0%	
		- Other				
	0106.901	-- Bees	lb.	no.	0%	
	0106.909	-- Other	lb.	no.	0%	

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, unsuitable for human consumption;
 - (b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
 - (c) Animal fat, other than products of heading 02.09 (Chapter 15).

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
02.01		Meat of bovine animals, fresh or chilled.				
		- Carcasses and half-carcasses				
	0201.101	--- Brisket	lb		0%	
	0201.109	--- Other	lb		0%	
		- Other cuts with bone in				
	0201.201	--- T-Bone	lb		0%	
	0201.209	--- Other	lb		0%	
		- Boneless				
	0201.301	--- Tenderloin	lb		0%	
	0201.302	--- Sirloin	lb		0%	
	0201.303	--- Minced (Ground)	lb		0%	
	0201.309	--- Other	lb		0%	

**SECTION 1
CHAPTER 2**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
02.02		Meat of bovine animals, frozen.				
		- Carcasses and half-carcasses				
	0202.101	--- Brisket	lb		0%	
	0202.109	--- Other	lb		0%	
		- Other cuts with bone in				
	0202.201	--- T-Bone	lb		0%	
	0202.209	--- Other	lb		0%	
		- Boneless				
	0202.301	--- Tenderloin	lb		0%	
	0202.302	--- Sirloin	lb		0%	
	0202.303	--- Minced	lb		0%	
	0202.309	--- Other	lb		0%	
			lb		0%	
02.03		Meat of swine, fresh, chilled or frozen.				
		- Fresh or chilled:				
	0203.110	-- Carcasses and half-carcasses	lb		0%	
	0203.120	-- Hams, shoulders and cuts thereof, with bone in	lb		0%	
	0203.190	-- Other	lb		0%	
		- Frozen:				
	0203.210	-- Carcasses and half-carcasses	lb		0%	
	0203.220	-- Hams, shoulders and cuts thereof, with bone in	lb		0%	
	0203.290	-- Other	lb		0%	

**SECTION 1
CHAPTER 2**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
02.04		Meat of sheep or goats, fresh, chilled or frozen.				
	0204.100	- Carcasses and half-carcasses of lamb, fresh or chilled	lb		0%	
		- Other meat of sheep, fresh or chilled :				
	0204.210	-- Carcasses and half-carcasses	lb		0%	
	0204.220	-- Other cuts with bone in	lb		0%	
	0204.230	-- Boneless	lb		0%	
	0204.300	- Carcasses and half-carcasses of lamb, frozen	lb		0%	
		- Other meat of sheep, frozen :				
	0204.410	-- Carcasses and half-carcasses	lb		0%	
	0204.420	-- Other cuts with bone in	lb		0%	
	0204.430	-- Boneless				
	0204.500	- Meat of goats				
02.05	0205.000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	lb		0%	
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.				

**SECTION 1
CHAPTER 2**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
02.07	0206.100	- Of bovine animals, fresh or chilled	lb		0%	
		- Of bovine animals, frozen :				
	0206.210	-- Tongues	lb		0%	
	0206.220	-- Livers	lb		0%	
	0206.290	-- Other value	lb		0%	
	0206.300	- Of swine, fresh or chilled	lb		0%	
		- Of swine, frozen :				
	0206.410	-- Livers	lb		0%	
	0206.490	-- Other	lb		0%	
	0206.800	- Other, fresh or chilled	lb		0%	
	0206.900	- Other, frozen	lb		0%	
		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.				
		- Of fowls of the species <i>Gallus domesticus</i> :				
	0207.110	-- Not cut in pieces, fresh or chilled	lb		0%	
	0207.120	-- Not cut in pieces, frozen	lb		0%	
0207.130	-- Cuts and offal, fresh or chilled	lb		0%		
	-- Cuts and offal, frozen					
0207.141	--- Backs and necks	lb		0%		
0207.142	--- Wings	lb		0%		

**SECTION 1
CHAPTER 2**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
02.08	0207.143	--- Liver	lb		0%		
	0207.149	--- Other	lb		0%		
		- Of turkeys :					
	0207.240	-- Not cut in pieces, fresh or chilled	lb		0%		
	0207.250	-- Not cut in pieces, frozen	lb		0%		
	0207.260	-- Cuts and offal, fresh or chilled	lb		0%		
		-- Cuts and offal, frozen					
	0207.271	--- Backs, necks and wings	lb		0%		
	0207.279	--- Other	lb		0%		
		- Of ducks, geese or guinea fowls :					
	0207.320	-- Not cut in pieces, fresh or chilled	lb		0%		
	0207.330	-- Not cut in pieces, frozen	lb		0%		
	0207.340	-- Fatty livers, fresh or chilled	lb		0%		
	0207.350	-- Other, fresh or chilled	lb		0%		
	0207.360	-- Other, frozen	lb		0%		
		Other meat and edible meat offal, fresh, chilled or frozen.					
		0208.100	- Of rabbits or hares	lb		0%	
		0208.300	- Of primates	lb		0%	
	0208.400	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia).	lb		0%		

**SECTION 1
CHAPTER 2**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	0208.500	- Of reptiles (including snakes and turtles)	lb		0%	
	0208.900	- Other	lb		0%	
02.09	0209.000	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	lb		0%	
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal				
		- Meat of swine :				
	0210.110	-- Hams, shoulders and cuts thereof, with bone in	lb		0%	
	0210.120	-- Bellies (streaky) and cuts thereof	lb		0%	
		-- Other				
	0210.191	--- Bacon	lb		0%	
	0210.192	--- Meat of swine, salted or in brine	lb		0%	
	0210.199	--- Other	lb		0%	
		- Meat of bovine animals				
	0210.201	--- Salted or in brine	lb		0%	
	0210.202	--- Dried	lb		0%	
	0210.203	--- Smoked	lb		0%	
	0210.204	--- Edible Meat offal	lb		0%	

**SECTION 1
CHAPTER 2**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	0210.209	--- Other	lb		0%	
		- Other, including edible flours and meals of meat or meat offal :				
	0210.910	-- Of primates	lb		0%	
	0210.920	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	lb		0%	
	0210.930	-- Of reptiles (including snakes and turtles)	lb		0%	
	0210.990	-- Other	lb		0%	

CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER
AQUATIC INVERTEBRATES

Notes.

1. This Chapter does not cover:
 - a. Mammals of heading 01.06;
 - b. Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
 - c. Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
 - d. Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

2. In this Chapter the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
03.01		Live fish.				
	0301.100	- Ornamental fish	lb	no	0%	
	0301.910	- Other live fish : -- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	lb	no	0%	
	0301.920	-- Eels (<i>Anguilla spp.</i>)	lb	no	0%	
	0301.930	-- Carp	lb	no	0%	

**SECTION 1
CHAPTER 3**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		-- Tuna (of the genus <i>Thunnus</i>)				
	0301.940	--- Northern bluefin tunas (<i>Thunnus thynnus</i>)	lb	no	0%	
	0301.950	--- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	lb	no	0%	
		-- Other				
	0301.9910	--- Yellowfin tuna (<i>Thunnus albacores</i>)	lb	no	0%	
	0301.9911	--- Bigeye tuna (<i>Thunnus obesus</i>)	lb	no	0%	
		-- Grouper (of the genus <i>Serranidae</i>)				
	0301.9912	--- Nassau Grouper (<i>epinephelius striatus</i>)	lb	no	0%	
	0301.9913	--- Other grouper (<i>epinephelius sp</i>)	lb	no	0%	
		-- Snapper (of the genus <i>Lutjanidae</i>)				
	0301.9914	--- Silk snapper (<i>Lutjanus vivanus</i>)	lb	no	0%	
	0301.9915	--- Northern red snapper (<i>Lutjanus campechanus</i>)	lb	no	0%	
	0301.9916	--- Blackfin snapper (<i>Lutjanus buccanelia</i>)	lb	no	0%	
	0301.9917	--- Queen snapper (<i>Etelis oculatus</i>)	lb	no	0%	
	0301.9918	--- Other sn apper (<i>Lutjanus sp</i>)	lb	no	0%	
		-- Marlin (of the genus <i>Istiophoridae</i>)				
	0301.9919	--- Blue marlin (<i>Makaira nigicans</i>)	lb	no	0%	
	0301.9920	--- Black marlin (<i>Makaira indica</i>)	lb	no	0%	
	0301.9921	--- Striped marlin (<i>Tetrapturus audax</i>)	lb	no	0%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
03.02		-- Sharks (<i>of the genus Syngnathidae</i>)					
	0301.9922	--- Blue shark (<i>Prionace glauca</i>)	lb	no	0%		
	0301.9923	--- Longfin Mako shark (<i>Isurus paucus</i>)	lb	no	0%		
	0301.9924	--- Shortfin Mako shark (<i>Isurus oxyrinchus</i>)	lb	no	0%		
	0301.9925	--- Whale shark (<i>Rhincodon typus</i>)	lb	no	0%		
		-- Other					
	0301.9926	--- Swordfish (<i>Xiphius gladius</i>)	lb	no	0%		
	0301.9927	--- Bonefish (<i>Albula vulpes</i>)	lb	no	0%		
	0301.9990	--- Other	lb	no	0%		
			Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.				
			- Salmonidae, excluding livers and roes :				
0302.110	-- Trout (<i>Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster</i>)	lb			15%		
0302.120	-- Pacific salmon (<i>Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	lb			15%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	0302.190	-- Other - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	lb		15%	
	0302.210	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus</i> <i>stenolepis</i>)	lb		15%	
	0302.220	-- Plaice (<i>Pleuronectes platessa</i>)	lb		15%	
	0302.230	-- Sole (<i>Solea spp.</i>)	lb		15%	
	0302.290	-- Other - Tunas (of the genus <i>Thunnus</i>), skipjack or stripebellied bonito (<i>Euthynnus</i> <i>(Katsuwonus) pelamis</i>), excluding livers and roes:	lb		15%	
	0302.310	-- Albacore or longfinned tunas (<i>Thunnus</i> <i>alalunga</i>)	lb		40%	
	0302.320	-- Yellowfin tunas (<i>Thunnus albacares</i>)	lb		40%	
	0302.330	-- Skipjack or stripe-bellied bonito	lb		40%	
	0302.340	-- Bigeye tunas (<i>Thunnus obesus</i>)	lb		40%	
	0302.350	-- Bluefin tunas (<i>Thunnus thynnus</i>)	lb		40%	
	0302.360	-- Southern bluefin tunas (<i>Thunnus</i> <i>maccoyii</i>)	lb		40%	
	0302.390	-- Other	lb		40%	
	0302.400	- Herrings (<i>Clupea harengus</i> , <i>Clupea</i> <i>pallasii</i>), excluding livers and roes	lb		15%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	0302.500	- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	lb		15%	
	0302.6100	- Other fish, excluding livers and roes : -- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	lb		15%	
	0302.6200	-- Haddock (<i>Melanogrammus aeglefinus</i>)	lb		15%	
	0302.6300	-- Coalfish (<i>Pollachius virens</i>)	lb		15%	
	0302.6400	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	lb		15%	
		-- Dogfish and other sharks				
	0302.6510	--- Dogfish	lb		40%	
	0302.6520	--- Blue shark (<i>Prionace glauca</i>)	lb		40%	
	0302.6530	--- Longfin Mako shark (<i>Isurus paucus</i>)	lb		40%	
	0302.6540	--- Shortfin Mako shark (<i>Isurus oxyrinchus</i>)	lb		40%	
	0302.6550	--- Whale shark (<i>Rhincodon typus</i>)	lb		40%	
	0302.6590	--- Other	lb		40%	
	0302.6600	-- Eels (<i>Anguilla spp.</i>)	lb		15%	
	0302.6700	-- Swordfish (<i>Xiphias gladius</i>)	lb		15%	
	0302.6800	-- Toothfish (<i>Dissostichus spp.</i>)	lb		15%	
		-- Other				
	0302.6910	--- Nassau Grouper (<i>epinephelius striatus</i>)	lb		40%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
03.03	0302.6911	--- Other grouper (<i>epinephelius sp</i>)	lb		40%	
	0302.6912	--- Silk snapper (<i>Lutjanus vivanus</i>)	lb		40%	
	0302.6913	--- Northern red snapper (<i>Lutjanus campechanus</i>)	lb		40%	
	0302.6914	--- Blackfin snapper (<i>Lutjanus buccanelia</i>)	lb		40%	
	0302.6915	--- Queen snapper (<i>Etelis oculatus</i>)	lb		40%	
	0302.6916	--- Other snapper (<i>Lutjanus sp</i>)	lb		40%	
	0302.6917	--- Blue marlin (<i>Makaira nigicans</i>)	lb		40%	
	0302.6918	--- Black marlin (<i>Makaira indica</i>)	lb		40%	
	0302.6919	--- Striped marlin (<i>Tetrapturus audax</i>)	lb		40%	
	0302.700	- Livers and roes	lb		15%	
			Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.			
		- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes:				
	0303.110	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	lb		15%	
	0303.190	-- Other	lb		15%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Other salmonidae, excluding livers and roes:				
	0303.210	-- 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>)	lb		15%	
	0303.220	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	lb		15%	
	0303.290	-- Other	lb		15%	
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:				
	0303.310	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	lb		15%	
	0303.320	-- Plaice (<i>Pleuronectes platessa</i>)	lb		15%	
	0303.330	-- Sole (<i>Solea</i> spp.)	lb		15%	
	0303.390	-- Other	lb		15%	
		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripebellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes :				
	0303.410	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	lb		40%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	0303.420	-- Yellowfin tunas (<i>Thunnus albacares</i>)	lb		40%	
	0303.430	-- Skipjack or strip-bellied bonito	lb		40%	
	0303.440	-- Bigeye tunas (<i>Thunnus obesus</i>)	lb		40%	
	0303.450	-- Bluefin tunas (<i>Thunnus thynnus</i>)	lb		40%	
	0303.460	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	lb		40%	
	0303.490	-- Other	lb		40%	
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>) and cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes:				
	0303.510	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	lb		15%	
	0303.520	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	lb		15%	
		-Swordfish (<i>Xiphias gladius</i>) and toothfish (<i>Dissostichus spp.</i>), excluding livers and roes:				
	0303.6100	-- Swordfish (<i>Xiphias gladius</i>)	lb		15%	
	0303.6200	-- Toothfish (<i>Dissostichus spp.</i>)	lb		15%	
		- Other fish, excluding livers and roes :				
	0303.7100	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	lb		15%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	0303.7200	-- Haddock (<i>Melanogrammus aeglefinus</i>)	lb		15%	
	0303.7300	-- Coalfish (<i>Pollachius virens</i>)	lb		15%	
	0303.7400	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	lb		15%	
		-- Dogfish and other sharks				
	0303.7510	---Dogfish	lb		40%	
	0303.7520	--- Blue shark (<i>Prionace glauca</i>)	lb		40%	
	0303.7530	--- Longfin Mako shark (<i>Isurus paucus</i>)	lb		40%	
	0303.7540	--- Shortfin Mako shark (<i>Isurus oxyrinchus</i>)	lb		40%	
	0303.7550	--- Whale shark (<i>Rhincodon typus</i>)	lb		40%	
	0303.7590	---- Other	lb		40%	
	0303.7600	-- Eels (<i>Anguilla</i> spp.)	lb		15%	
	0303.7700	-- Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	lb		15%	
	0303.7800	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	lb		15%	
		-- Other				
	0303.7910	--- Nassau Grouper (<i>epinephelius striatus</i>)	lb		40%	
	0303.7911	--- Other grouper (<i>epinephelius sp</i>)	lb		40%	
	0303.7912	--- Silk snapper (<i>Lutjanus vivanus</i>)	lb		40%	
	0303.7913	--- Northern red snapper (<i>Lutjanus campechanus</i>)	lb		40%	
	0303.7914	--- Blackfin snapper (<i>Lutjanus buccanelia</i>)	lb		40%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
03.04	0303.7915	--- Queen snapper (<i>Etelis oculatus</i>)	lb		40%	
	0303.7916	--- Other snapper (<i>Lutjanus sp</i>)	lb		40%	
	0303.7917	--- Blue marlin (<i>Makaira nigicans</i>)	lb		40%	
	0303.7918	--- Black marlin (<i>Makaira indica</i>)	lb		40%	
	0303.7919	--- Striped marlin (<i>Tetrapturus audax</i>)	lb		40%	
	0303.7990	--- Other	lb		40%	
	0303.8000	- Livers and roes	lb		15%	
		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.				
		- Fresh or chilled :				
	0304.110	-- Swordfish (<i>Xiphias gladius</i>)	lb		15%	
	0304.120	-- Toothfish (<i>Dissostichus spp.</i>)	lb		15%	
		-- Other				
	0304.1910	--- Bonefish (<i>Albula vulpes</i>)	lb		40%	
	0304.1911	--- Nassau Grouper (<i>epinephelius striatus</i>)			40%	
	0304.1912	--- Other grouper (<i>epinephelius sp</i>)	lb		40%	
	0304.1913	--- Silk snapper (<i>Lutjanus vivanus</i>)	lb		40%	
	0304.1914	--- Northern red snapper (<i>Lutjanus campechanus</i>)	lb		40%	
	0304.1915	--- Blackfin snapper (<i>Lutjanus buccanelia</i>)	lb		40%	
	0304.1916	--- Queen snapper (<i>Etelis oculatus</i>)	lb		40%	
	0304.1917	--- Other snapper (<i>Lutjanus sp</i>)	lb		40%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	0304.1918	--- Blue marlin (<i>Makaira nigicans</i>)	lb		40%	
	0304.1919	--- Black marlin (<i>Makaira indica</i>)	lb		40%	
	0304.1920	--- Striped marlin (<i>Tetrapturus audax</i>)	lb		40%	
	0304.1921	--- Blue shark (<i>Prionace glauca</i>)	lb		40%	
	0304.1922	--- Longfin Mako shark (<i>Isurus paucus</i>)	lb		40%	
	0304.1923	--- Shortfin Mako shark (<i>Isurus oxyrinchus</i>)	lb		40%	
	0304.1924	--- Whale shark (<i>Rhincodon typus</i>)	lb		40%	
	0304.1925	--- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	lb		40%	
	0304.1926	--- Yellowfin tunas (<i>Thunnus albacares</i>)	lb		40%	
	0304.1927	--- Skipjack or strip-bellied bonito	lb		40%	
	0304.1928	--- Bigeye tunas (<i>Thunnus obesus</i>)	lb		40%	
	0304.1929	--- Bluefin tunas (<i>Thunnus thynnus</i>)	lb		40%	
	0304.1930	--- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	lb		40%	
	0304.1990	--- Other	lb		40%	
		- Frozen fillets :				
	0304.210	-- Swordfish (<i>Xiphias gladius</i>)	lb		15%	
	0304.220	-- Toothfish (<i>Dissostichus spp.</i>)	lb		15%	
		-- Other				
	0304.2910	--- Bonefish (<i>Albula vulpes</i>)	lb		40%	
	0304.2911	--- Nassau Grouper (<i>epinephelius striatus</i>)	lb		40%	
	0304.2912	--- Other grouper (<i>epinephelius sp</i>)	lb		40%	
	0304.2913	--- Silk snapper (<i>Lutjanus vivanus</i>)	lb		40%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	0304.2914	--- Northern red snapper (<i>Lutjanus campechanus</i>)	lb		40%	
	0304.2915	--- Blackfin snapper (<i>Lutjanus buccanelia</i>)	lb		40%	
	0304.2916	--- Queen snapper (<i>Etelis oculatus</i>)	lb		40%	
	0304.2917	--- Other snapper (<i>Lutjanus sp</i>)	lb		40%	
	0304.2918	--- Blue marlin (<i>Makaira nigicans</i>)	lb		40%	
	0304.2919	--- Black marlin (<i>Makaira indica</i>)	lb		40%	
	0304.2920	--- Striped marlin (<i>Tetrapturus audax</i>)	lb		40%	
	0304.2921	--- Blue shark (<i>Prionace glauca</i>)	lb		40%	
	0304.2922	--- Longfin Mako shark (<i>Isurus paucus</i>)	lb		40%	
	0304.2923	--- Shortfin Mako shark (<i>Isurus oxyrinchus</i>)	lb		40%	
	0304.2924	--- Whale shark (Rhincodon typus)	lb		40%	
	0304.2925	--- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	lb		40%	
	0304.2926	--- Yellowfin tunas (<i>Thunnus albacares</i>)	lb		40%	
	0304.2927	--- Skipjack or strip-bellied bonito	lb		40%	
	0304.2928	--- Bigeye tunas (<i>Thunnus obesus</i>)	lb		40%	
	0304.2929	--- Northern bluefin tunas (<i>Thunnus thynnus</i>)	lb		40%	
	0304.2930	--- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	lb		40%	
	0304.2990	--- Other	lb		40%	
		- Other :				
	0304.910	-- Swordfish (<i>Xiphias gladius</i>)	lb		15%	
	0304.920	-- Toothfish (<i>Dissostichus spp.</i>)	lb		15%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		-- Other				
	0304.9910	--- Bonefish (<i>Albula vulpes</i>)	lb		40%	
	0304.9911	--- Nassau Grouper (<i>epinephelius striatus</i>)	lb		40%	
	0304.9912	--- Other grouper (<i>epinephelius sp</i>)	lb		40%	
	0304.9913	--- Silk snapper (<i>Lutjanus vivanus</i>)	lb		40%	
	0304.9914	--- Northern red snapper (<i>Lutjanus campechanus</i>)	lb		40%	
	0304.9915	--- Blackfin snapper (<i>Lutjanus buccanelia</i>)	lb		40%	
	0304.9916	--- Queen snapper (<i>Etelis oculatus</i>)	lb		40%	
	0304.9917	--- Other snapper (<i>Lutjanus sp</i>)	lb		40%	
	0304.9918	--- Blue marlin (<i>Makaira nigicans</i>)	lb		40%	
	0304.9919	--- Black marlin (<i>Makaira indica</i>)	lb		40%	
	0304.9920	--- Striped marlin (<i>Tetrapturus audax</i>)	lb		40%	
	0304.9921	--- Blue shark (<i>Prionace glauca</i>)	lb		40%	
	0304.9922	--- Longfin Mako shark (<i>Isurus paucus</i>)	lb		40%	
	0304.9923	--- Shortfin Mako shark (<i>Isurus oxyrinchus</i>)	lb		40%	
	0304.9924	--- Whale shark (<i>Rhincodon typus</i>)	lb		40%	
	0304.9925	--- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	lb		40%	
	0304.9926	--- Yellowfin tunas (<i>Thunnus albacares</i>)	lb		40%	
	0304.9927	--- Skipjack or strip-bellied bonito	lb		40%	
	0304.9928	--- Bigeye tunas (<i>Thunnus obesus</i>)	lb		40%	
	0304.9929	--- Bluefin tunas (<i>Thunnus thynnus</i>)	lb		40%	
	0304.9930	--- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	lb		40%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
03.05	0304.990	-- Other 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.	lb		40%	
	0305.100	- Flours, meals and pellets of fish, fit for human consumption	lb		15%	
	0305.200	- Livers and roes of fish, dried, smoked, salted or in brine	lb		15%	
	0305.300	- Fish fillets, dried, salted or in brine, but not smoked	lb		15%	
	0305.410	- Smoked fish, including fillets : -- 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>)	lb		15%	
	0305.420	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	lb		15%	
	0305.490	-- Other	lb		15%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
03.06		- Dried fish, whether or not salted but not smoked:				
	0305.510	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	lb		15%	
	0305.590	-- Other	lb		15%	
		- Fish, salted but not dried or smoked and fish in brine :				
	0305.610	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	lb		15%	
	0305.620	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	lb		15%	
	0305.630	-- Anchovies (<i>Engraulis spp.</i>)	lb		15%	
	0305.690	-- Other	lb		15%	
		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.				
		- Frozen : -- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	0306.111	---Rock lobster and other sea crawfish (whole)	lb		40%	
	0306.112	---Meat and tails	lb		40%	
	0306.113	--- Head meat	lb		40%	
	0306.114	--- Other meat	lb		40%	
	0306.120	-- Lobsters (<i>Homarus spp.</i>)	lb		40%	
	0306.130	-- Shrimps and prawns	lb		15%	
	0306.140	-- Crabs	lb		15%	
	0306.190	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	lb		15%	
		- Not frozen :				
		-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)				
	0306.211	---Rock lobster and other sea crawfish (Whole)	lb	no	40%	
	0306.212	---Rock lobster and other sea crawfish (live)	lb	no	40%	
	0306.213	---Meat and tails	lb		40%	
	0306.214	--- Head meat	lb		40%	
	0306.215	--- Other meat	lb		40%	
	0306.220	-- Lobsters (<i>Homarus spp.</i>)	lb	no	40%	
	0306.230	-- Shrimps and prawns	lb		15%	
	0306.240	-- Crabs value	lb		15%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
03.07	0306.290	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	lb		15%	
		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.				
	0307.100	- Oysters	lb	no.	15%	
		- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :				
	0307.210	-- Live, fresh or chilled	lb		15%	
	0307.290	-- Other	lb		15%	
		- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):				
	0307.310	-- Live, fresh or chilled	lb		15%	
0307.390	-- Other	lb		15%		
	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>):					

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	0307.410	-- Live, fresh or chilled	lb		15%	
	0307.490	-- Other	lb		15%	
		- Octopus (<i>Octopus spp.</i>):				
	0307.510	-- Live, fresh or chilled	lb	no	15%	
	0307.590	-- Other	lb		15%	
	0307.600	- Snails, other than sea snails value	lb		15%	
		- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :				
		-- Live, fresh or chilled				
	0307.9110	--- Live conch (<i>Strombus gigas</i>)	lb	no	40%	
	0307.9120	--- Conch fresh or chilled	lb		40%	
	0307.9130	--- Other	lb		15%	
		-- Other				
	0307.9910	---Dried Conch	lb		40%	
	0307.9920	---Conch Trimmings	lb		40%	
	0307.9990	---Other	lb		15%	

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 milk fat as the only fat in the product, with a milk fat content of 39 % or more but less than 80 % by weight.
3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
 - (a) a milkfat content, by weight of the dry matter, of 5 % or more;
 - (b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and
 - (c) they are moulded or capable of being moulded.
4. This Chapter does not cover:
 - (a) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or

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

Subheading Notes.

1. For the purposes of subheading 0404.100, 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 0405.100 the term “butter” does not include dehydrated butter or ghee (subheading 0405.900).

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.				
	0401.100	- Of a fat content, by weight, not exceeding 1%	lb		0%	
	0401.200	- Of a fat content, by weight, exceeding 1 % but not exceeding 6%	lb		0%	
	0401.300	Of a fat content, by weight, exceeding 6%	lb		0%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.				
	0402.100	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	lb		0%	
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% :				
	0402.210	-- Not containing added sugar or other sweetening matter	lb		0%	
	0402.290	-- Other	lb		0%	
		- Other :				
		-- Not containing added sugar or other sweetening matter	lb		0%	
	0402.910	--- Condensed milk	lb		0%	
	0402.990	--- Other	lb		0%	
04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
04.04	0403.100	- Yogurt	lb		15%	
	0403.900	- Other	lb		15%	
		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.				
	0404.100	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	lb		15%	
04.05	0404.900	- Other	lb		15%	
		Butter and other fats and oils derived from milk; dairy spreads.				
		- Butter				
	0405.101	--- Fresh butter	lb		10%	
	0405.102	--- Salted butter	lb		10%	
	0405.200	- Dairy spreads	lb		10%	

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CHAPTER 4

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
04.06	0405.901	- Other --- Butter fats and oils	lb		10%	
	0405.902	--- Ghee	lb		10%	
	0405.909	--- Other	lb		10%	
		Cheese and curd.				
	0406.100	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	lb		10%	
	0406.200	- Grated or powdered cheese, of all kinds	lb		10%	
	0406.300	- Processed cheese, not grated or powdered	lb		10%	
04.07	0406.400	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	lb		10%	
	0406.900	- Other cheese	lb		10%	
	0407.000	Birds' eggs, in shell, fresh, preserved or cooked.	lb	12u	0%	

**SECTION 1
CHAPTER 4**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
04.08		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.				
		- Egg yolks :				
	0408.110	-- Dried	lb		15%	
	0408.190	-- Other	lb		15%	
		- Other :				
	0408.910	-- Dried	lb		15%	
	0408.990	-- Other	lb		15%	
04.09	0409.000	Natural honey	lb		15%	
04.10	0410.000	Edible products of animal origin, not elsewhere specified or included.	lb		15%	

CHAPTER 5

**PRODUCTS OF ANIMAL ORIGIN,
NOT ELSEWHERE SPECIFIED OR INCLUDED**

Notes

1. This Chapter does not cover:
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading 96.03).

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

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

4. Throughout the Nomenclature, the expression “horsehair” means hair of the manes or tails of equine or bovine animals.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
05.01	0501.000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	lb		30%	

**SECTION I
CHAPTER 5**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.				
	0502.100	- Pigs', hogs' or boars' bristles and hair and waste thereof	lb		30%	
	0502.900	- Other	lb		30%	
[05.03]						
05.04	0504.000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	lb		30%	
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.				
	0505.100	- Feathers of a kind used for stuffing; down	lb		30%	
	0505.900	- Other	lb		30%	

**SECTION I
CHAPTER 5**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.				
	0506.100	- Ossein and bones treated with acid	lb		30%	
	0506.900	- Other value	lb		30%	
05.07		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.				
	0507.100	- Ivory; ivory powder and waste	lb		40%	
	0507.900	- Other	lb		40%	
05.08		Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.				
	0508.010	- Conch (<i>strombus gigas</i>) shells	lb	no	40%	
	0508.020	- Other	lb		40%	

**SECTION I
CHAPTER 5**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
[05.09]						
05.10	0510.000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	lb		30%	
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.				
	0511.100	- Bovine semen	lb		30%	
	0511.910	- Other : -- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	lb		30%	
	0511.990	-- Other	lb		30%	

**SECTION II
VEGETABLE PRODUCTS**

Note.

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

CHAPTER 6

**LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE;
CUT FLOWERS AND ORNAMENTAL FOLIAGE**

Notes

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.				

**SECTION II
CHAPTER 6**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
06.02	0601.100	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	no.		10%	
	0601.200	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	no.		10%	
		Other live plants (including their roots), cuttings and slips; mushroom spawn.				
	0602.100	- Unrooted cuttings and slips	no.		10%	
	0602.200	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	no.		10%	
	0602.300	- Rhododendrons and azaleas, grafted or not	no.		10%	
	0602.400	- Roses, grafted or not	no.		10%	
		- Other				
0602.901	--- Banana Plants	no.		10%		
0602.902	--- Coconut Plants	no.		10%		

**SECTION II
CHAPTER 6**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
06.03	0602.903	--- Cocoa Plants	no.		10%		
	0602.904	--- Citrus Plants	no.		10%		
	0602.909	--- Other	no.		10%		
			Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.				
			- Fresh :				
	0603.110	-- Roses	lb		10%		
	0603.120	-- Carnations	lb		10%		
	0603.130	-- Orchids	lb		10%		
	0603.140	-- Chrysanthemums	lb		10%		
		-- Other					
	0603.191	--- Anthuriums	lb		10%		
	0603.192	--- Ginger Lilies	lb		10%		
	0603.193	--- Gerberas	lb		10%		
	0603.194	--- Heliconias (Heliconia Spp)	lb		10%		
	0603.199	--- Other	lb		10%		
0603.900	- Other	lb		10%			

**SECTION II
CHAPTER 6**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
06.04		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.				
	0604.100	- Mosses and lichens	lb		10%	
		- Other :				
	0604.910	-- Fresh	lb		10%	
	0604.990	-- Other	lb		10%	

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Notes.

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
07.01		Potatoes, fresh or chilled.				
	0701.100	- Seed	lb		0%	
	0701.900	- Other	lb		0%	
07.02	0702.000	Tomatoes, fresh or chilled.	lb		0%	
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.				

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CHAPTER 7

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
07.04		- Onions and shallots				
	0703.101	--- Onions	lb		0%	
	0703.102	--- Shallots (<i>Eschallots</i>)	lb		0%	
	0703.200	- Garlic	lb		0%	
	0703.900	- Leeks and other alliaceous vegetables				
			Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
07.05	0704.100	- Cauliflowers and headed broccoli	lb		0%	
	0704.200	- Brussels sprouts	lb		0%	
		- Other				
	0704.901	--- Cabbages	lb		0%	
	0704.909	--- Other	lb		0%	
			Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i>spp.), fresh or chilled.			
		- Lettuce:				
	0705.110	-- Cabbage lettuce (head lettuce)	lb		0%	
	0705.190	-- Other	lb		0%	

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CHAPTER 7**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
07.06		- Chicory:				
	0705.210	-- Witloof chicory (<i>Cichorium intybus</i> <i>var. foliosum</i>)	lb		0%	
	0705.290	-- Other	lb		0%	
		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.				
07.07		- Carrots and turnips:				
	0706.101	--- Carrots	lb		0%	
	0706.102	--- Turnip, yellow	lb		0%	
	0706.109	--- Other	lb		0%	
		- Other :				
	0706.901	--- Beets	lb		0%	
	0706.902	--- Daikon	lb		0%	
	0706.909	--- Other	lb		0%	
		Cucumbers and gherkins, fresh or chilled.	lb		0%	
	0707.101	--- Cucumbers	lb		0%	
0707.102	--- Gherkins	lb		0%		
0707.109	--- Other	lb		0%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.	lb		0%	
		- Peas (<i>Pisum sativum</i>)				
	0708.101	--- Pigeon peas	lb		0%	
	0708.102	--- Blackeye peas	lb		0%	
	0708.109	--- Other	lb		0%	
		- Beans (<i>Vigna spp., Phaseolus spp.</i>):				
	0708.201	--- Common, lima or snap	lb		0%	
	0708.202	--- String	lb		0%	
	0708.203	--- Bora (Bodi)	lb		0%	
	0708.209	--- Other	lb		0%	
	0708.900	- Other leguminous vegetables				
07.09		Other vegetables, fresh or chilled.				
	0709.200	- Asparagus	lb		0%	
	0709.300	- Aubergines (egg-plants)	lb		0%	
	0709.400	- Celery other than celeriac	lb		0%	
		- Mushrooms and truffles :				
	0709.501	--- Mushrooms of the genus <i>Agaricus</i>	lb		0%	
	0709.502	--- Truffles	lb		0%	
	0709.509	--- Other	lb		0%	

**SECTION II
CHAPTER 7**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
07.10	0709.600	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	lb		0%	
	0709.700	- Spinach, New Zealand spinach and orache spinach (garden spinach)	lb		0%	
		- Other				
	0709.901	--- Zucchini	lb		0%	
	0709.902	--- Ochroes	lb		0%	
	0709.903	--- Pumpkins	lb		0%	
	0709.904	--- Sweet Corn (on the cob)	lb		0%	
	0709.909	--- Other	lb		0%	
		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.				
	0710.100	- Potatoes	lb		0%	
		- Leguminous vegetables, shelled or unshelled:				
		-- Peas (<i>Pisum sativum</i>)				
	0710.211	--- Garden peas for use in industry	lb		0%	
	0710.212	--- Other peas for use in industry	lb		0%	
	0710.219	--- Other	lb		0%	
	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)					
0710.221	--- Other	lb		0%		
0710.222	--- String beans for use in industry	lb		0%		
0710.229	--- Other beans for use in industry	lb		0%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		-- Other				
	0710.291	--- For use in industry	lb		0%	
	0710.299	--- Other	lb		0%	
		- Spinach, New Zealand spinach and orache spinach (garden spinach)				
	0710.301	--- For use in industry	lb		0%	
	0710.309	--- Other	lb		0%	
		- Sweet corn				
	0710.401	--- For use in industry	lb		0%	
	0710.409	--- Other	lb		0%	
		- Other vegetables				
	0710.801	--- Beets, for use in industry	lb		0%	
	0710.802	--- Beets, other	lb		0%	
	0710.803	--- Carrots, for use in industry	lb		0%	
	0710.804	--- Carrots, other	lb		0%	
	0710.808	--- Other for use in industry	lb		0%	
	0710.809	--- Other	lb		0%	
		- Mixtures of vegetables				
	0710.901	--- For use in industry	lb		0%	
	0710.909	--- Other	lb		0%	

**SECTION II
CHAPTER 7**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
07.11		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.				
	0711.200	- Olives	lb		0%	
	0711.400	- Cucumbers and gherkins	lb		0%	
		- Mushrooms and truffles:				
	0711.510	-- Mushrooms of the genus <i>Agaricus</i>	lb		0%	
	0711.590	-- Other	lb		0%	
	0711.900	- Other vegetables; mixtures of vegetables	lb		0%	
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.				
	0712.200	- Onions	lb		0%	
		- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles :				
	0712.310	-- Mushrooms of the genus <i>Agaricus</i>	lb		0%	
	0712.320	-- Wood ears (<i>Auricularia spp.</i>)	lb		0%	

SECTION II
CHAPTER 7

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
07.13	0712.330	-- Jelly fungi (<i>Tremella spp.</i>)	lb		0%	
	0712.390	-- Other	lb		0%	
	0712.900	- Other vegetables; mixtures of vegetables	lb		0%	
		Dried leguminous vegetables, shelled, whether or not skinned or split.	lb		0%	
		- Peas (<i>Pisum sativum</i>)				
	0713.101	--- Pigeon peas	lb		0%	
	0713.102	--- Split peas	lb		0%	
	0713.103	--- Blackeye peas	lb		0%	
	0713.109	--- Other	lb		0%	
	0713.200	- Chickpeas (garbanzos)	lb		0%	
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :				
	0713.310	-- Beans of the species <i>Vigna mungo</i> (L) Hepper or <i>Vigna radiata</i> (L) Wilczek	lb		0%	
	0713.320	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	lb		0%	
		-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	lb		0%	
	0713.331	--- Red Kidney Beans	lb		0%	
0713.339	--- Other	lb		0%		
0713.390	-- Other	lb		0%		

**SECTION II
CHAPTER 7**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
07.14	0713.400	- Lentils	lb		0%		
	0713.500	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	lb		0%		
	0713.900	- Other	lb		0%		
		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.					
	0714.100	- Manioc (cassava)	lb		0%		
	0714.200	- Sweet potatoes	lb		0%		
	0714.900	- Other	lb		0%		

CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

Notes.

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.				
		- Coconuts :				
	0801.110	-- Desiccated	lb		0%	
	0801.190	-- Other	lb		0%	
		- Brazil nuts :				
	0801.210	-- In shell	lb		0%	
	0801.220	-- Shelled	lb		0%	
		- Cashew nuts :				
	0801.310	-- In shell	lb		0%	
	0801.320	-- Shelled	lb		0%	

**SECTION II
CHAPTER 8**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.				
		- Almonds :				
	0802.110	-- In shell	lb		0%	
	0802.120	-- Shelled	lb		0%	
		- Hazelnuts or filberts (<i>Corylus spp.</i>) :				
	0802.210	-- In shell	lb		0%	
	0802.220	-- Shelled	lb		0%	
		- Walnuts :				
	0802.310	-- In shell	lb		0%	
	0802.320	-- Shelled	lb		0%	
	0802.400	- Chestnuts (<i>Castanea spp.</i>)	lb		0%	
	0802.500	- Pistachios	lb		0%	
	0802.600	- Macadamia nuts	lb		0%	
	0802.900	- Other	lb		0%	
08.03		Bananas, including plantains, fresh or dried.				
	0803.101	--- Bananas, fresh	lb		0%	
	0803.102	--- Plantains, fresh	lb		0%	
	0803.103	--- Bananas and plantains, dried	lb		0%	

**SECTION II
CHAPTER 8**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.				
	0804.100	- Dates	lb		0%	
	0804.200	- Figs	lb		0%	
	0804.300	- Pineapples	lb		0%	
	0804.400	- Avocados	lb		0%	
	0804.500	- Guavas, mangoes and mangosteens	lb		0%	
08.05		Citrus fruit, fresh or dried.				
	0805.100	- Oranges	lb		0%	
	0805.200	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	lb		0%	
	0805.400	- Grapefruit, including pomelos	lb		0%	
		- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)				
	0805.501	--- Lemons	lb		0%	
	0805.502	--- Limes	lb		0%	

**SECTION II
CHAPTER 8**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
08.06	0805.900	- Other	lb		0%	
		Grapes, fresh or dried.				
08.07	0806.100	- Fresh	lb		0%	
	0806.200	- Dried	lb		0%	
		Melons (including watermelons) and papaws (papayas), fresh.- Melons (including watermelons) :				
	0807.110	-- Watermelons	lb		0%	
		-- Other				
	0807.191	--- Cantaloupe	lb		0%	
	0807.192	--- Honeydew	lb		0%	
	0807.193	--- Muskmelons	lb		0%	
	0807.199	--- Other	lb		0%	
	0807.200	- Papaws (papayas)	lb		0%	
08.08		Apples, pears and quinces, fresh.				
	0808.100	- Apples	lb		0%	
	0808.200	- Pears and quinces	lb		0%	

**SECTION II
CHAPTER 8**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.				
	0809.100	- Apricots	lb		0%	
	0809.200	- Cherries	lb		0%	
	0809.300	- Peaches, including nectarines	lb		0%	
	0809.400	- Plums and sloes	lb		0%	
08.10		Other fruit, fresh.				
	0810.100	- Strawberries	lb		0%	
	0810.200	- Raspberries, blackberries, mulberries and loganberries	lb		0%	
	0810.400	- Cranberries, bilberries and other fruits of the genus Vaccinium	lb		0%	
	0810.500	- Kiwifruit	lb		0%	
	0810.600	- Durians	lb		0%	
		- Other				
	0810.901	--- Sapodillas	lb		0%	
	0810.902	--- Golden Apples	lb		0%	

**SECTION II
CHAPTER 8**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
08.11	0810.903	--- Passion Fruit	lb		0%	
	0810.904	--- Soursop	lb		0%	
	0810.909	--- Other	lb		0%	
		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.				
08.12	0811.100	- Strawberries	lb		0%	
	0811.200	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	lb		0%	
	0811.900	- Other	lb		0%	
			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.			
	0812.100	- Cherries	lb		0%	
	0812.900	- Other	lb		0%	

**SECTION II
CHAPTER 8**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.				
	0813.100	- Apricots	lb		0%	
	0813.200	- Prunes	lb		0%	
	0813.300	- Apples	lb		0%	
	0813.400	- Other fruit	lb		0%	
	0813.500	- Mixtures of nuts or dried fruits of this Chapter	lb		0%	
08.14	0814.000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	lb		0%	

CHAPTER 9

COFFEE, TEA, MATÉ AND SPICES

Notes.

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

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

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

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

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.				
		- Coffee, not roasted :				
	0901.110	-- Not decaffeinated	lb		15%	
	0901.120	-- Decaffeinated	lb		15%	
		- Coffee roasted :				
	0901.210	-- Not decaffeinated	lb		15%	
	0901.220	-- Decaffeinated	lb		15%	

**SECTION II
CHAPTER 9**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Other				
	0901.901	---Unroasted coffee beans	lb		15%	
	0901.909	---Other	lb		15%	
09.02		Tea, whether or not flavoured.				
	0902.100	- Green tea (not fermented) in immediate packings of a content not exceeding 3 lb	lb		15%	
	0902.200	- Other green tea (not fermented)	lb		15%	
	0902.300	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3lb	lb		15%	
	0902.400	- Other black tea (fermented) and other partly fermented tea	lb		15%	
09.03	0903.000	Maté.	lb		15%	
09.04		Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.				
		- Pepper :				
	0904.110	-- Neither crushed nor ground	lb		15%	
	0904.120	-- Crushed or ground	lb		15%	

**SECTION II
CHAPTER 9**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	0904.200	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	lb		15%	
09.05	0905.000	Vanilla.	lb		15%	
09.06		Cinnamon and cinnamon-tree flowers.				
		- Neither crushed nor ground :				
	0906.100	-- Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	lb		15%	
	0906.190	-- Other	lb		15%	
	0906.200	- Crushed or ground	lb		15%	
09.07	0907.000	Cloves (whole fruit, cloves and stems).	lb		15%	
09.08		Nutmeg, mace and cardamoms.				
	0908.100	- Nutmeg	lb		15%	
	0908.200	- Mace	lb		15%	
	0908.300	- Cardamoms	lb		15%	
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.				

**SECTION II
CHAPTER 9**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
09.10	0909.100	- Seeds of anise or badian	lb		15%		
	0909.200	- Seeds of coriander	lb		15%		
	0909.300	- Seeds of cumin	lb		15%		
	0909.400	- Seeds of caraway	lb		15%		
	0909.500	- Seeds of fennel; juniper berries	lb		15%		
			Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.				
	0910.100	- Ginger	lb		15%		
	0910.200	- Saffron	lb		15%		
	0910.300	- Turmeric (curcuma)	lb		15%		
	0910.910	- Other spices : -- Mixtures referred to in Note 1 (b) to this Chapter	lb		15%		
0910.990	-- Other	lb		15%			

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.
- 1(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
2. Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
10.01		Wheat and meslin.				
	1001.100	- Durum wheat	lb		0%	
	1001.900	- Other	lb		0%	
10.02	1002.000	Rye.	lb		0%	
10.03	1003.000	Barley.	lb		0%	
10.04	1004.000	Oats.	lb		0%	
10.05		Maize (corn).				

**SECTION II
CHAPTER 10**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
10.06	1005.100	- Seed	lb		0%	
	1005.900	- Other	lb		0%	
		Rice.				
		- Rice in the husk (paddy or rough)				
	1006.101	--- For sowing	lb		0%	
	1006.109	--- Other	lb		0%	
		- Husked (brown) rice				
	1006.201	--- Brown rice in packages for retail sale	lb		0%	
	1006.202	--- Other brown rice	lb		0%	
	1006.203	--- Parboiled rice in packages for retail sale	lb		0%	
	1006.204	--- Other parboiled rice	lb		0%	
		- Semi-milled or wholly milled rice, whether or not polished or glazed				
	1006.301	--- Semi milled white rice in packages of not more than 10kg	lb		0%	
	1006.302	--- Other semi milled white rice	lb		0%	
	1006.303	--- Semi milled parboiled rice in packages of not more than 10kg	lb		0%	
	1006.304	--- Other semi milled parboiled rice	lb		0%	
1006.305	--- Wholly milled white rice in packages of not more than 10kg	lb		0%		
1006.306	--- Other wholly milled white rice	lb		0%		

**SECTION II
CHAPTER 10**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	1006.307	--- Wholly milled parboiled rice in packages of not more than 10kg	lb		0%	
	1006.308	--- Other wholly milled parboiled rice	lb		0%	
		- Broken rice				
	1006.401	--- In packages for retail sale	lb		0%	
	1006.409	--- Other	lb		0%	
10.07	1007.000	Grain sorghum.	lb		0%	
10.08		Buckwheat, millet and canary seed; other cereals.				
	1008.100	- Buckwheat	lb		0%	
	1008.200	- Millet	lb		0%	
	1008.300	- Canary seed	lb		0%	
	1008.900	- Other cereals	lb		0%	

**CHAPTER 11
PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES;
INULIN; WHEAT GLUTEN**

Notes.

1. This Chapter does not cover:
 - (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
 - (b) Prepared flours, groats, meals or starches of heading 19.01;
 - (c) Corn flakes or other products of heading 19.04;
 - (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
 - (e) Pharmaceutical products (Chapter 30); or
 - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

- 2(A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product :
 - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
 - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

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

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

Otherwise, they fall in heading 11.03 or 11.04.

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

**SECTION II
CHAPTER 11**

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

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

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
11.01	1101.000	Wheat or meslin flour.	lb		0%	
11.02		Cereal flours other than of wheat or meslin.				
	1102.100	- Rye flour	lb		0%	
	1102.200	- Maize (corn) flour	lb		0%	
	1102.900	- Other	lb		0%	
11.03		Cereal groats, meal and pellets.				
		- Groats and meal :				
	1103.110	-- Of wheat	lb		0%	
	1103.130	-- Of maize (corn)	lb		0%	
	1103.190	-- Of other cereals	lb		0%	
	1103.200	- Pellets	lb		0%	

**SECTION II
CHAPTER 11**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
11.04		<p>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</p> <p>- Rolled or flaked grains :</p>				
	1104.120	-- Of oats	lb		0%	
	1104.190	-- Of other cereals	lb		0%	
		- Other worked grains (for example, hulled, pearled, sliced or kibbled) :				
	1104.220	-- Of oats	lb		0%	
	1104.230	-- Of maize (corn)	lb		0%	
	1104.290	-- Of other cereals	lb		0%	
	1104.300	- Germ of cereals, whole, rolled, flaked or ground	lb		0%	
11.05		<p>Flour, meal, powder, flakes, granules and pellets of potatoes.</p>				
	1105.100	- Flour, meal and powder	lb		0%	
	1105.200	- Flakes, granules and pellets	lb		0%	

**SECTION II
CHAPTER 11**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
11.06		Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.				
	1106.100	- Of the dried leguminous vegetables of heading 07.13	lb		0%	
	1106.200	- Of sago or of roots or tubers of heading 07.14	lb		0%	
	1106.300	- Of the products of Chapter 8	lb		0%	
11.07		Malt, whether or not roasted.				
	1107.100	- Not roasted	lb		0%	
	1107.200	- Roasted	lb		0%	
11.08		Starches; inulin.				
		- Starches :				
	1108.110	-- Wheat starch	lb		0%	
	1108.120	-- Maize (corn) starch	lb		0%	
	1108.130	-- Potato starch	lb		0%	
	1108.140	-- Manioc (cassava) starch	lb		0%	
	1108.190	-- Other starches	lb		0%	

**SECTION II
CHAPTER 11**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
11.09	1108.200	- Inulin	lb		0%	
	1109.000	Wheat gluten, whether or not dried.	lb		0%	

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 1205.100, 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.

**SECTION II
CHAPTER 12**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
12.01	1201.000	Soya beans, whether or not broken.	lb		30%	
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.				
	1202.100	- In shell	lb		30%	
	1202.200	- Shelled, whether or not broken	lb		30%	
12.03	1203.000	Copra.	lb		30%	
12.04	1204.000	Linseed, whether or not broken.	lb		30%	
12.05		Rape or colza seeds, whether or not broken.				
	1205.100	- Low erucic acid rape or colza seeds	lb		30%	
	1205.900	- Other	lb		30%	
12.06	1206.000	Sunflower seeds, whether or not broken.	lb		30%	
12.07		Other oil seeds and oleaginous fruits, whether or not broken.				
	1207.200	- Cotton seeds	lb		30%	

**SECTION II
CHAPTER 12**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
12.08	1207.400	- Sesamum seeds	lb		30%	
	1207.500	- Mustard seeds	lb		30%	
		- Other :				
	1207.910	-- Poppy seeds	lb		30%	
	1207.990	-- Other	lb		30%	
		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.				
12.09	1208.100	- Of soya beans	lb		30%	
	1208.900	- Other	lb		30%	
		Seeds, fruit and spores, of a kind used for sowing.				
	1209.100	- Sugar beet seed	lb		0%	
		- Seeds of forage plants :				
	1209.210	-- Lucerne (alfalfa) seed	lb		0%	
	1209.220	-- Clover (<i>Trifolium spp.</i>) seed	lb		0%	
	1209.230	-- Fescue seed	lb		0%	
	1209.240	-- Kentucky blue grass (<i>Poa pratensis L</i>) seed	lb		0%	
	1209.250	-- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L</i>) seed	lb		0%	

**SECTION II
CHAPTER 12**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
12.10	1209.290	-- Other	lb		0%		
	1209.300	- Seeds of herbaceous plants cultivated principally for their flowers	lb		0%		
	1209.910	- Other : -- Vegetable seeds	lb		0%		
	1209.990	-- Other	lb		0%		
			Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.				
12.11	1210.100	- Hop cones, neither ground nor powdered nor in the form of pellets	lb		30%		
	1210.200	- Hop cones, ground, powdered or in the form of pellets; lupulin	lb		30%		
			Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.				
	1211.200	- Ginseng roots	lb		30%		
	1211.300	- Coca leaf	lb		30%		

**SECTION II
CHAPTER 12**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
12.12	1211.400	- Poppy straw	lb		30%	
	1211.900	- Other	lb		30%	
		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.				
	1212.200	- Seaweeds and other algae	lb		30%	
		- Other :				
12.13	1212.910	-- Sugar beet	lb		30%	
	1212.990	-- Other	lb		30%	
	1213.000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	lb		30%	

**SECTION II
CHAPTER 12**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
12.14		Swedes, mangolds, fodder roots, hay, Lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.				
	1214.100	- Lucerne (alfalfa) meal and pellets	lb		0%	
	1214.900	- Other	lb		0%	

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 aloe 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);
- (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
13.01		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).				
	1301.200	- Gum Arabic value	lb		30%	
	1301.900	- Other	lb		30%	

**SECTION II
CHAPTER 13**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
13.02		<p>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</p> <p>- Vegetable saps and extracts :</p>				
	1302.110	-- Opium	lb		30%	
	1302.120	-- Of liquorice	lb		30%	
	1302.130	-- Of hops	lb		30%	
	1302.190	-- Other	lb		30%	
	1302.200	- Pectic substances, pectinates and pectates	lb		30%	
		- Mucilages and thickeners, whether or not modified, derived from vegetable products :				
	1302.310	-- Agar-agar	lb		30%	
	1302.320	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	lb		30%	
	1302.390	-- Other	lb		30%	

CHAPTER 14

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS
NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).				
	1401.100	- Bamboos	lb		30%	
	1401.200	- Rattans	lb		30%	
	1402.900	- Other	lb		30%	
[14.02]						

**SECTION II
CHAPTER 14**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
[14.03] 14.04	1404.200 1404.900	Vegetable products not elsewhere specified or included. - Cotton linters - Other	lb lb		30% 30%	

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 1514.110 and 1514.190, 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.
-

**SECTION III
CHAPTER 15**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
15.01	1501.000	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	lb		15%	
15.02	1502.000	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	lb		15%	
15.03	1503.000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	lb		15%	
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.				
	1504.100	- Fish-liver oils and their fractions	lb		15%	
	1504.200	- Fats and oils and their fractions, of fish, other than liver oils	lb		15%	
	1504.300	- Fats and oils and their fractions, of marine mammals	lb		15%	
15.05	1505.000	Wool grease and fatty substances derived therefrom (including lanolin).	lb		15%	
15.06	1506.000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	lb		15%	

**SECTION III
CHAPTER 15**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	lb		15%	
	1507.100	- Crude oil, whether or not degummed	lb		15%	
	1507.900	- Other	lb		15%	
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.				
	1508.100	- Crude oil	lb		15%	
	1508.900	- Other	lb		15%	
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.				
	1509.100	- Virgin	lb		15%	
	1509.900	- Other	lb		15%	

**SECTION III
CHAPTER 15**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
15.10	1510.000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	lb		15%	
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.				
	1511.100	- Crude oil	lb		15%	
	1511.900	- Other	lb		15%	
15.12		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.				
		- Sunflower-seed or safflower oil and fractions thereof:				
	1512.110	-- Crude oil	lb		15%	
	1512.190	-- Other	lb		15%	
		- Cotton-seed oil and its fractions :				
	1512.210	-- Crude oil, whether or not gossypol has been removed	lb		15%	
	1512.290	-- Other	lb		15%	

**SECTION III
CHAPTER 15**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.				
		- Coconut (copra) oil and its fractions :				
	1513.110	-- Crude oil	lb		15%	
	1513.190	-- Other	lb		15%	
		- Palm kernel or babassu oil and fractions thereof :				
	1513.210	-- Crude oil	lb		15%	
	1513.290	-- Other	lb		15%	
15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.				
		- Low erucic acid rape or colza oil and its fractions :				
	1514.110	-- Crude oil	lb		15%	
	1514.190	-- Other	lb		15%	
		- Other :				
	1514.910	-- Crude oil	lb		15%	
	1514.990	-- Other	lb		15%	

**SECTION III
CHAPTER 15**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.				
		- Linseed oil and its fractions :				
	1515.110	-- Crude oil	lb		15%	
	1515.190	-- Other	lb		15%	
		- Maize (corn) oil and its fractions :				
	1515.210	-- Crude oil	lb		15%	
	1515.290	-- Other	lb		15%	
	1515.300	- Castor oil and its fractions	lb		15%	
	1515.500	- Sesame oil and its fractions	lb		15%	
	1515.900	- Other	lb		15%	
15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared.				
	1516.100	- Animal fats and oils and their fractions	lb		15%	
	1516.200	- Vegetable fats and oils and their fractions	lb		15%	

**SECTION III
CHAPTER 15**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
15.17		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.				
	1517.100	- Margarine, excluding liquid margarine	lb		15%	
	1517.900	- Other	lb		15%	
15.18	1518.000	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	lb		15%	
[15.19]						
15.20	1520.000	Glycerol, crude; glycerol waters and glycerolles.	lb		15%	

**SECTION III
CHAPTER 15**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.				
	1521.100	- Vegetable waxes	lb		15%	
	1521.900	- Other value	lb		15%	
15.22	1522.000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	lb		15%	

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 1602.100, the expression “homogenised preparations” means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes.

These preparations may contain a small quantity of visible pieces of meat or meat offal This subheading takes precedence over all other subheadings of heading 16.02.
2. The fish and crustaceans 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.

**SECTION IV
CHAPTER 16**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
16.01		Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.				
	1601.101	--- Chicken sausages – canned	lb		10%	
	1601.102	--- Other chicken sausages	lb		10%	
	1601.103	--- Salami sausages	lb		10%	
	1601.109	--- Other sausages (canned)	lb		10%	
16.02		Other prepared or preserved meat, meat offal or blood.				
		- Homogenised preparations :				
	1602.101	--- Preparations for infant use, put up for retail sale	lb		0%	
	1602.102	--- Preparations for dietetic use, put up for retail sale	lb		0%	
	1602.109	--- Other	lb		10%	
	1602.200	- Of liver of any animal	lb		10%	
		- Of poultry of heading 01.05 :				
	1602.301	--- Turkeys (cured or smoked)	lb		10%	
	1602.309	--- Other Turkey	lb		10%	
	1602.320	-- Of fowls of the species <i>Gallus domesticus</i>	lb		10%	
	1602.390	-- Other	lb		10%	

SECTION IV
CHAPTER 16

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Of swine :				
	1602.410	-- Hams and cuts thereof	lb		10%	
	1602.420	-- Shoulders and cuts thereof	lb		10%	
		-- Other, including mixtures				
	1602.491	--- Luncheon meat & Spam	lb		10%	
	1602.499	--- Other	lb		10%	
		- Of bovine animals				
	1602.501	--- Canned Corned Beef	lb		0%	
	1602.509	--- Other	lb		10%	
	1602.900	- Other, including preparations of blood of any animal	lb		10%	
16.03	1603.000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	lb		15%	
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.				
		- Fish, whole or in pieces, but not minced:				
	1604.110	-- Salmon	lb		15%	
	1604.120	-- Herrings	lb		15%	
	1604.130	-- Sardines, sardinella and brisling or sprats	lb		15%	
	1604.140	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>)	lb		15%	

SECTION IV
CHAPTER 16

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
16.05	1604.150	-- Mackerel	lb		15%	
	1604.160	-- Anchovies	lb		15%	
	1604.190	-- Other	lb		15%	
	1604.200	- Other prepared or preserved fish	lb		15%	
	1604.300	- Caviar and caviar substitutes	lb		40%	
			Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
	1605.100	- Crab	lb		15%	
	1605.200	- Shrimps and prawns	lb		15%	
	1605.300	- Lobster	lb		15%	
			- Other crustaceans			
	1605.401	--- Conch (<i>Strombus Gigas</i>)	lb		40%	
	1605.409	--- Other	lb		40%	
1605.900	- Other	lb		15%		

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Note.

1. This Chapter does not cover:

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

Subheading Note.

1. For the purposes of subheadings 1701.110 and 1701.120, “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.				
		- Raw sugar not containing added flavouring or colouring matter :				
	1701.110	-- Cane sugar	lb		15%	
	1701.120	-- Beet sugar	lb		15%	
		- Other :				
		-- Containing added flavouring or colouring matter				
	1701.911	--- Icing sugar	lb		15%	
	1701.919	--- Other	lb		15%	

**SECTION IV
CHAPTER 17**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
17.02		<p>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</p>				
	1702.110	<p>- Lactose and lactose syrup : -- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter</p>	lb		15%	
	1702.190	<p>-- Other</p>	lb		15%	
	1702.200	<p>- Maple sugar and maple syrup</p>	lb		15%	
	1702.300	<p>- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose</p>	lb		15%	
	1702.400	<p>- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50% by weight of fructose, excluding invert sugar</p>	lb		15%	
	1702.500	<p>- Chemically pure fructose</p>	lb		15%	

SECTION IV
CHAPTER 17

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	1702.600	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	lb		15%	
		- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose				
	1702.901	---Artificial Sweetners (Splenda, sweet n low, etc)	lb		15%	
	1702.909	---Other	lb		15%	
17.03		Molasses resulting from the extraction or refining of sugar.				
	1703.100	- Cane molasses	lb		15%	
	1703.900	- Other	lb		15%	
17.04		Sugar confectionery (including white chocolate), not containing cocoa.				
	1704.100	- Chewing gum, whether or not sugar-coated	lb		40%	
	1704.900	- Other:	lb		40%	

CHAPTER 18

COCOA AND COCOA PREPARATIONS

Notes.

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
18.01	1801.000	Cocoa beans, whole or broken, raw or roasted.	lb		15%	
18.02	1802.000	Cocoa shells, husks, skins and other cocoa waste.	lb		15%	
18.03		Cocoa paste, whether or not defatted.				
	1803.100	- Not defatted	lb		15%	
	1803.200	- Wholly or partly defatted	lb		15%	
18.04	1804.000	Cocoa butter, fat and oil	lb		15%	
18.05	1805.000	Cocoa powder, not containing added sugar or other sweetening matter.	lb		15%	
18.06		Chocolate and other food preparations containing cocoa.				

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CHAPTER 18**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	1806.100	- Cocoa powder, containing added sugar or other sweetening matter	lb		40%	
	1806.200	- Other preparations in blocks, slabs or bars weighing more than 2 lb or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 lb	lb		40%	
		- Other, in blocks, slabs or bars :				
	1806.310	-- Filled	lb		40%	
	1806.320	-- Not filled	lb		40%	
			.			
	1806.900	- Other :	lb		40%	

CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK;
PASTRYCOOKS' PRODUCTS

Notes.

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

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CHAPTER 19

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.				
	1901.100	- Preparations for infant and dietic use, put up for retail sale	lb		0%	
	1901.200	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	lb		15%	
	1901.900	- Other	lb		15%	
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared. - Uncooked pasta, not stuffed or otherwise prepared :				

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CHAPTER 19

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	1902.110	-- Containing eggs	lb		15%	
	1902.190	-- Other	lb		15%	
	1902.200	- Stuffed pasta, whether or not cooked or otherwise prepared	lb		15%	
	1902,300	- Other pasta	lb		15%	
	1902.400	- Couscous	lb		15%	
19.03	1903.000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	lb		15%	
19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included. - Prepared foods obtained by the swelling or roasting of cereals or cereal products :				

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CHAPTER 19

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
19.05	1904.101	-- Breakfast Cereals	lb		15%		
	1904.109	-- Other	lb		15%		
	1904.200	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	lb		15%		
	1904.300	- Bulgur wheat	lb		15%		
	1904.900	- Other	lb		15%		
			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.				
	1905.100	- Crispbread	lb		15%		
	1905.200	- Gingerbread and the like	lb		15%		
			- Sweet biscuits; waffles and wafers :				
	1905.310	-- Sweet biscuits	lb		15%		
	1905.320	-- Waffles and wafers	lb		15%		
	1905.400	- Rusks, toasted bread and similar toasted products	lb		15%		

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CHAPTER 19**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	1905.900	- Other	lb		15%	

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 2005.100, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.100 takes precedence over all other subheadings of heading 20.05.
2. For the purposes of subheading 2007.100, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.100 takes precedence over all other subheadings of heading 20.07.

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3. For the purposes of subheadings 2009.120, 2009.210, 2009.310, 2009.410, 2009.610 and 2009.710, the expression “Brix value” means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.				
	2001.100	- Cucumbers and gherkins	lb		15%	
	2001.900	- Other	lb		15%	
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.				
	2002.100	- Tomatoes, whole or in pieces	lb		15%	
	2002.900	- Other	lb		15%	
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.				
	2003.100	- Mushrooms of the genus <i>Agaricus</i> value	lb		15%	
	2003.200	- Truffles	lb		15%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
20.04	2003.900	- Other Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	lb		15%	
	2004.100	- Potatoes	lb		15%	
20.05	2004.900	- Other vegetables and mixtures of vegetables Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	lb		15%	
	2005.101	- Homogenised vegetables : --- Preparations for infant use, put up for retail sale	lb		0%	
	2005.109	--- Preparations for dietetic use, put up for retail sale	lb		0%	
	2005.300	- Potatoes	lb		15%	
	2005.400	- Peas (<i>Pisum sativum</i>)	lb		15%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :				
	2005.510	-- Beans, shelled	lb		15%	
	2005.590	-- Other	lb		15%	
	2005.600	- Asparagus	lb		15%	
	2005.700	- Olives	lb		15%	
	2005.800	- Sweet corn (<i>Zea mays var. saccharata</i>)	lb		15%	
		- Other vegetables and mixtures of vegetables:				
	2005.910	-- Bamboo shoots	lb		15%	
	2005.990	-- Other	lb		15%	
20.06	2006.000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	lb		15%	
20.07		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.				
		- Homogenised preparations:				
	2007.101	--- Preparations for infant use, put up for retail sale	lb		0%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
20.08	2007.109	--- Preparations for dietetic use, put up for retail sale	lb		0%	
		- Other :				
	2007.910	-- Citrus fruit	lb		15%	
	2007.990	-- Other	lb		15%	
		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.				
		- Nuts, ground-nuts and other seeds, whether or not mixed together :				
	2008.110	-- Ground-nuts	lb		15%	
	2008.190	-- Other, including mixtures	lb		15%	
	2008.200	- Pineapples	lb		15%	
	2008.300	- Citrus fruit	lb		15%	
	2008.400	- Pears	lb		15%	
	2008.500	- Apricots	lb		15%	
2008.600	- Cherries	lb		15%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
20.09	2008.700	- Peaches, including nectarines	lb		15%	
	2008.800	- Strawberries	lb		15%	
		- Other, including mixtures other than those of subheading 2008.190:				
	2008.910	-- Palm hearts	lb		15%	
	2008.920	-- Mixtures	lb		15%	
	2008.990	-- Other	lb		15%	
		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:				
	2009.110	-- Frozen	lb		15%	
		-- Not frozen				
	2009.121	--- With a sugar content of 30 grams or less per serving or 100 grams	lb		15%	
	2009.122	--- With a sugar content of more than 30 grams per serving or 100 grams	lb		40%	
	2009.129	--- Other	lb		40%	
	- Grapefruit (including pomelo) juice:					
2009.211	--- With a sugar content of 30 grams or less per serving or 100 grams	lb		15%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	2009.212	--- With a sugar content of more than 30 grams per serving or 100 grams	lb		40%	
	2009.219	--- Other	lb		40%	
		- Juice of any other single citrus fruit :				
	2009.311	--- With a sugar content of 30 grams or less per serving or 100 grams	lb		15%	
	2009.312	--- With a sugar content of more than 30 grams per serving or 100 grams	lb		40%	
	2009.319	--- Other	lb		40%	
		- Pineapple juice :				
	2009.411	--- With a sugar content of 30 grams or less per serving or 100 grams	lb		15%	
	2009.412	--- With a sugar content of more than 30 grams per serving or 100 grams	lb		40%	
	2009.419	--- Other	lb		40%	
	2009.500	- Tomato juice	lb		15%	
		- Grape juice (including grape must) :				
	2009.611	--- With a sugar content of 30 grams or less per serving or 100 grams	lb		15%	
	2009.612	--- With a sugar content of more than 30 grams per serving or 100 grams	lb		40%	
	2009.619	--- Other	lb		40%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	2009.711	- Apple juice : --- With a sugar content of 30 grams or less per serving or 100 grams	lb		15%	
	2009.712	--- With a sugar content of more than 30 grams per serving or 100 grams	lb		40%	
	2009.719	--- Other	lb		40%	
		- Juice of any other single fruit or vegetable				
	2009.801	--- With a sugar content of 30 grams or less per serving or 100 grams	lb		15%	
	2009.802	--- With a sugar content of more than 30 grams per serving or 100 grams	lb		40%	
	2009.809	--- Other	lb		40%	
		- Mixtures of juices				
	2009.901	---Juices for infants put up for resale	lb		0%	
	2009.902	--- With a sugar content of 30 grams or less per serving or 100 grams	lb		15%	
	2009.903	--- With a sugar content of more than 30 grams per serving or 100 grams	lb		40%	
	2009.909	---Other	lb		40%	

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
21.01		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.				

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CHAPTER 21**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
21.02		- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :				
	2101.110	-- Extracts, essences and concentrates	lb		15%	
	2101.120	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	lb		15%	
	2101.200	- 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	lb		15%	
	2101.300	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	lb		15%	
		Yeasts (active or inactive); other single-cell microorganisms, dead (but not including vaccines of heading 30.02); prepared baking powders.				
	2102.100	- Active yeasts	lb		15%	
2102.200	- Inactive yeasts; other single-cell microorganisms, dead	lb		15%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
21.03	2102.300	- Prepared baking powders	lb		15%	
		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.				
	2103.100	- Soya sauce	lb		15%	
		- Tomato ketchup and other tomato sauces				
	2103.201	--- Tomato ketchup	lb		15%	
	2103.202	--- Other tomato sauces	lb		15%	
		- Mustard flour and meal and prepared mustard				
	2103.301	--- Mustard flour and meal	lb		15%	
	2103.302	--- Prepared Mustard	lb		15%	
		- Other				
	2103.901	--- Pepper sauce	lb		15%	
	2103.902	--- Mayonnaise	lb		15%	
	2103.903	--- Worcestershire sauce	lb		15%	
	2103.904	---Achar, kuchela and similar preparations	lb		15%	
2103.909	--- Other	lb		15%		
21.04		Soups and broths and preparations therefore; homogenised composite food preparations.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	2104.100	- Soups and broths and preparations therefore	lb		15%	
		- Homogenised composite food preparations:				
	2104.201	--- Preparations for infant use, put up for retail sale	lb		0%	
	2104.209	--- Preparations for dietetic use, put up for retail sale	lb		0%	
21.05		Ice cream and other edible ice, whether or not containing cocoa.				
	2105.101	--- With a total fat content of 10% or less	lb		15%	
	2105.102	--- With a total fat content exceeding 10%	lb		40%	
	2105.109	---Other	lb		40%	
21.06		Food preparations not elsewhere specified or included.	lb		15%	
	2106.100	- Protein concentrates and textured protein substances	lb		15%	
	2106.900	- Other				

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 2204.100, the expression “sparkling wine” means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
22.02	2201.101	- Mineral waters and aerated waters --- Mineral waters (Still)	lb	gal	40%	
	2201.102	--- Aerated waters	lb	gal	30%	
	2201.900	- Other, including drinking water, ice and snow	lb	gal	40%	
		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other nonalcoholic beverages, not including fruit or vegetable juices of heading 20.09.				
	2202.101	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured: --- Aerated waters, containing added sugar or other sweetening matter and flavoured	lb	gal	30%	
	2202.102	--- Mineral waters, containing added sugar or other sweetening matter and flavoured	lb	gal	30%	
	2202.109	--- Other	lb	gal	30%	
	2202.901	- Other --- Flavoured milk	lb	gal	0%	
	2202.902	--- Malt beverages	lb	gal	30%	
	2202.909	--- Other	lb	gal	30%	

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CHAPTER 22**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
22.03		Beer made from malt.				
	2203.010	-- Beer	lb	gal	\$11.91/gal	
	2203.020	-- Stout	lb	gal	\$11.91/gal	
	2203.090	-- Other	lb	gal	\$11.91/gal	
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.				
	2204.100	- Sparkling wine	lb	gal	\$21.38/gal	
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:				
	2204.210	-- In containers holding 2 l or less	lb	gal	\$16.94/gal	
	2204.290	-- Other	lb	gal	\$16.94/gal	
	2204.300	- Other grape must	lb	gal	\$16.94/gal	
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.				
	2205.100	- In containers holding 2 l or less	lb	gal	\$16.94/gal	
	2205.900	- Other	lb	gal	\$16.94/gal	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
22.06	2206.000	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and nonalcoholic beverages, not elsewhere specified or included.	lb	gal	\$11.91/gal	
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.				
	2207.100	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	lb	gal	30%	
	2207.200	- Ethyl alcohol and other spirits, denatured, of any strength	lb	gal	30%	
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.				
		- Spirits obtained by distilling grape wine or grape marc				
	2208.201	-- Brandy, in bottles not exceeding 46% vol.	lb	gal	\$42.38/gal	
	2208.209	-- Other	lb	gal	\$42.38/gal	

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CHAPTER 22**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Whiskies				
	2208.301	-- In bottles not exceeding 46% vol.	lb	gal	\$42.38/gal	
	2208.309	-- Other	lb	gal	\$42.38/gal	
		- Rum and other spirits obtained by distilling fermented sugar-cane products				
	2208.401	-- In bottles not exceeding 46% vol.	lb	gal	\$42.38/gal	
	2208.409	-- Other	lb	gal	\$42.38/gal	
		- Gin and Geneva				
	2208.501	-- In bottles not exceeding 46% vol	lb	gal	\$42.38/gal	
	2208.509	-- Other	lb	gal	\$42.38/gal	
	2208.600	- Vodka	lb	gal	\$42.38/gal	
	2208.700	- Liqueurs and cordials	lb	gal	\$42.38/gal	
	2208.900	- Other	lb	gal	\$42.38/gal	
22.09	2209.000	Vinegar and substitutes for vinegar obtained from acetic acid.	lb	gal	15%	

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 2306.410, the expression “low erucic acid rape or colza seeds” means seeds as defined in Subheading Note 1 to Chapter 12.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.				
	2301.100	- Flours, meals and pellets, of meat or meat offal; greaves	lb		0%	
	2301.200	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	lb		0%	

**SECTION IV
CHAPTER 23**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.				
	2302.100	- Of maize (corn)	lb		0%	
	2302.300	- Of wheat	lb		0%	
	2302.400	- Of other cereals	lb		0%	
	2302.500	- Of leguminous plants	lb		0%	
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.				
	2303.100	- Residues of starch manufacture and similar residues	lb		0%	
	2303.200	- Beet-pulp, bagasse and other waste of sugar manufacture	lb		0%	
	2303.300	- Brewing or distilling dregs and waste	lb		0%	

**SECTION IV
CHAPTER 23**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
23.04	2304.000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	lb		0%	
23.05	2305.000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	lb		0%	
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.				
	2306.100	- Of cotton seeds	lb		0%	
	2306.200	- Of linseed	lb		0%	
	2306.300	- Of sunflower seeds	lb		0%	
		- Of rape or colza seeds :				
	2306.410	-- Of low erucic acid rape or colza seeds	lb		0%	
	2306.490	-- Other	lb		0%	
	2306.500	- Of coconut or copra	lb		0%	

**SECTION IV
CHAPTER 23**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	2306.600	- Of palm nuts or kernels	lb		0%	
	2306.900	- Other	lb		0%	
23.07	2307.000	Wine lees; argol	lb		0%	
23.08	2308.000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	lb		0%	
23.09		Preparations of a kind used in animal feeding.				
	2309.100	- Dog or cat food, put up for retail sale	lb		10%	
	2309.900	- Other	lb		10%	

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
24.01		Unmanufactured tobacco; tobacco refuse.				
	2401.100	- Tobacco, not stemmed/stripped	lb		\$45.64/lb	
	2401.200	- Tobacco, partly or wholly stemmed/stripped	lb		\$45.64/lb	
	2401.300	- Tobacco refuse	lb		\$45.64/lb	
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.				
	2402.100	- Cigars, cheroots and cigarillos, containing tobacco	lb	no	\$45.64/lb	
	2402.200	- Cigarettes containing tobacco	lb	no	\$90.52/1000	
	2402.900	- Other	lb	no	\$45.64/lb	

**SECTION IV
CHAPTER 24**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
24.03		Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.				
	2403.100	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion	lb		\$45.64/lb	
	2403.910	- Other : -- “Homogenised” or “reconstituted” tobacco	lb		\$45.64/lb	
	2403.990	-- Other	lb		\$45.64/lb	

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 chalks (heading 95.04); or
 - (i) Writing or drawing chalks or tailors' chalks (heading 96.09).
3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
4. Heading 25.30 applies, *inter alia*, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

**SECTION V
CHAPTER 25**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
25.01	2501.000	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or freeflowing agents; sea water.	lb	Ton	10%	
25.02	2502.000	Unroasted iron pyrites.	lb		30%	
25.03	2503.000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	lb		30%	
25.04		Natural graphite.				
	2504.100	- In powder or in flakes	lb		30%	
	2504.900	- Other	lb		30%	
25.05		Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.	lb			
	2505.100	- Silica sands and quartz sands	lb		10%	
	2505.900	- Other	lb		10%	

**SECTION V
CHAPTER 25**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
25.06		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.				
	2506.100	- Quartz	lb		30%	
	2506.200	- Quartzite	lb		30%	
25.07	2507.000	Kaolin and other kaolinic clays, whether or not calcined.	lb		30%	
25.08		Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.				
	2508.100	- Bentonite	lb		30%	
	2508.300	- Fire-clay	lb		30%	
	2508.400	- Other clays	lb		30%	
	2508.500	- Andalusite, kyanite and sillimanite	lb		30%	
	2508.600	- Mullite	lb		30%	

**SECTION V
CHAPTER 25**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	2508.700	- Chamotte or dinas earths	lb		30%	
25.09	2509.000	Chalk.	lb		30%	
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.				
	2510.100	- Unground	lb		30%	
	2510.200	- Ground	lb		30%	
25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.				
	2511.100	- Natural barium sulphate (barytes)	lb		30%	
	2511.200	- Natural barium carbonate (witherite)	lb		30%	
25.12	2512.000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	lb		30%	

**SECTION V
CHAPTER 25**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.				
	2513.100	- Pumice stone	lb		30%	
	2513.200	- Emery, natural corundum, natural garnet and other natural abrasives	lb		30%	
25.14	2514.000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	lb		30%	
25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.				
	2515.110	- Marble and travertine: -- Crude or roughly trimmed	lb		30%	
	2515.120	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	lb		30%	

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CHAPTER 25

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
25.16	2515.200	- Ecaussine and other calcareous monumental or building stone; alabaster	lb		30%	
		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.				
	2516.110	- Granite : -- Crude or roughly trimmed	lb		30%	
	2516.120	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	lb		30%	
	2516.200	- Sandstone	lb		30%	
	2516.900	- Other monumental or building stone	lb		30%	

**SECTION V
CHAPTER 25**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat treated.				
	2517.100	- 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	lb		10%	
	2517.200	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.100	lb		10%	
	2517.300	- Tarred macadam	lb		10%	

SECTION V
CHAPTER 25

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
25.18	2517.410	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat treated: -- Of marble	lb		30%	
	2517.490	-- Other	lb		30%	
		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.				
25.19	2518.100	- Dolomite, not calcined or sintered	lb		30%	
	2518.200	- Calcined or sintered dolomite	lb		30%	
	2518.300	- Dolomite ramming mix	lb		30%	
		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.				

**SECTION V
CHAPTER 25**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
25.20	2519.100	- Natural magnesium carbonate (magnesite)	lb		30%	
	2519.900	- Other	lb		30%	
		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.				
25.21	2520.100	- Gypsum; anhydrite	lb		30%	
	2520.200	- Plasters	lb		30%	
	2521.000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	lb		30%	
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.				
	2522.100	- Quicklime	lb		30%	
	2522.200	- Slaked lime	lb		30%	
	2522.300	- Hydraulic lime	lb		30%	

**SECTION V
CHAPTER 25**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.				
	2523.100	- Cement clinkers	lb		0%	
	2523.210	- Portland cement : -- White cement, whether or not artificially coloured -- Other	lb		0%	
	2523.291	--- Building cement (grey)	lb		0%	
	2523.292	--- Oilwell cement	lb		0%	
	2523.299	--- Other	lb		0%	
	2523.300	- Aluminous cement	lb		0%	
	2523.900	- Other hydraulic cements	lb		0%	
25.24		Asbestos.	lb		30%	
	2524.100	- Crocidolite	lb		30%	
	2524.900	- Other	lb		30%	
25.25		Mica, including splittings; mica waste.				
	2525.100	- Crude mica and mica rifted into sheets or splittings	lb		30%	

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CHAPTER 25

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
25.26	2525.200	- Mica powder	lb		30%	
	2525.300	- Mica waste	lb		30%	
		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.				
	2526.100	- Not crushed, not powdered	lb		30%	
	2526.200	- Crushed or powdered	lb		30%	
[25.27]						
25.28		Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H3BO3 calculated on the dry weight.				
	2528.100	- Natural sodium borates and concentrates thereof (whether or not calcined)	lb		30%	
	2528.900	- Other	lb		30%	

**SECTION V
CHAPTER 25**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
25.29		Feldspar; leucite, nepheline and nepheline syenite; fluorspar.				
	2529.100	- Feldspar	lb		30%	
	2529.210	- Fluorspar : -- Containing by weight 97 % or less of calcium fluoride	lb		30%	
	2529.220	-- Containing by weight more than 97 % of calcium fluoride	lb		30%	
	2529.300	- Leucite; nepheline and nepheline syenite	lb		30%	
25.30		Mineral substances not elsewhere specified or included.				
	2530.100	- Vermiculite, perlite and chlorites, unexpanded	lb		30%	
	2530.200	- Kieserite, epsomite (natural magnesium sulphates)	lb		30%	
	2530.900	- Other	lb		30%	

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 2620.210, “leaded gasoline sludges and leaded anti-knock compound sludges” mean sludges obtained from storage tanks of leaded gasoline and leaded antiknock 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 2620.600.
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**SECTION V
CHAPTER 26**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
26.01		Iron ores and concentrates, including roasted iron pyrites.				
		- Iron ores and concentrates, other than roasted iron pyrites :				
	2601.110	-- Non-agglomerated	lb		30%	
	2601.120	-- Agglomerated	lb		30%	
	2601.200	- Roasted iron pyrites	lb		30%	
26.02	2602.000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	lb		30%	
26.03	2603.000	Copper ores and concentrates.	lb		30%	
26.04	2604.000	Nickel ores and concentrates.	lb		30%	
26.05	2605.000	Cobalt ores and concentrates.	lb		30%	
26.06	2606.000	Aluminium ores and concentrates.	lb		30%	
26.07	2607.000	Lead ores and concentrates.	lb		30%	
26.08	2608.000	Zinc ores and concentrates.	lb		30%	

**SECTION V
CHAPTER 26**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
26.09	2609.000	Tin ores and concentrates.	lb		30%	
26.10	2610.000	Chromium ores and concentrates.	lb		30%	
26.11	2611.000	Tungsten ores and concentrates.	lb		30%	
26.12		Uranium or thorium ores and concentrates.				
	2612.100	- Uranium ores and concentrates	lb		30%	
	2612.200	- Thorium ores and concentrates	lb		30%	
26.13		Molybdenum ores and concentrates.				
	2613.100	- Roasted	lb		30%	
	2613.900	- Other	lb		30%	
26.14	2614.000	Titanium ores and concentrates.	lb		30%	
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.			30%	
	2615.100	- Zirconium ores and concentrates	lb		30%	
	2615.900	- Other	lb		30%	

**SECTION V
CHAPTER 26**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
26.16		Precious metal ores and concentrates.				
	2616.100	- Silver ores and concentrates	lb		30%	
	2616.900	- Other	lb		30%	
26.17		Other ores and concentrates.				
	2617.100	- Antimony ores and concentrates	lb		30%	
	2617.900	- Other	lb		30%	
26.18	2618.000	Granulated slag (slag sand) from the manufacture of iron or steel	lb		30%	
26.19	2619.000	Slag, dross (other than granulated slag), scaling and other waste from the manufacture of iron or steel	lb		30%	
26.20		Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.				
		- Containing mainly zinc :				
	2620.110	-- Hard zinc spelter	lb		30%	
	2620.190	-- Other	lb		30%	

SECTION V
CHAPTER 26

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
26.21	2620.210	- Containing mainly lead : -- Leaded gasoline sludges and leaded anti-knock compound sludges	lb		30%		
	2620.290	-- Other	lb		30%		
	2620.300	- Containing mainly copper	lb		30%		
	2620.400	- Containing mainly aluminium	lb		30%		
	2620.600	- 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	lb		30%		
	2620.910	- Other : -- Containing antimony, beryllium, cadmium, chromium or their mixtures	lb		30%		
	2620.990	-- Other	lb		30%		
			Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.				
	2621.100	- Ash and residues from the incineration of municipal waste	lb		30%		
	2621.900	- Other	lb		30%		

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 2701.110, “anthracite” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.

2. For the purposes of subheading 2701.120, “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/lb

3. For the purposes of subheadings 2707.100, 2707.200, 2707.300 and 2707.400 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 2710.110, “light oils and preparations” are those of which 90 % or more by volume (including losses) distil at 210 °C (ASTM D 86 method).

SECTION V
CHAPTER 27

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal				
		- Coal, whether or not pulverised, but not agglomerated :				
	2701.110	-- Anthracite	lb		30%	
	2701.120	-- Bituminous coal	lb		30%	
	2701.190	-- Other coal	lb		30%	
	2701.200	- Briquettes, ovoids and similar solid fuels manufactured from coal	lb		30%	
27.02		Lignite, whether or not agglomerated, excluding jet.				
	2702.100	- Lignite, whether or not pulverised, but not agglomerated	lb		30%	
	2702.200	- Agglomerated lignite	lb		30%	
27.03	2703.000	Peat (including peat litter), whether or not agglomerated.	lb		30%	
27.04	2704.000	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
27.05	2705.000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	lb		30%	
27.06	2706.000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	lb		30%	
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.				
	2707.100	- Benzol (benzene)	lb		30%	
	2707.200	- Toluol (toluene)	lb		30%	
	2707.300	- Xylol (xylenes)	lb		30%	
	2707.400	- Naphthalene	lb		30%	
	2707.500	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
27.08		- Other :				
	2707.910	-- Creosote oils	lb		30%	
	2707.990	-- Other	lb		30%	
		Pitch and pitch coke, obtained from coal tar or from other mineral tars.				
	2708.100	- Pitch	lb		30%	
	2708.200	- Pitch coke	lb		30%	
27.09	2709.000	Petroleum oils and oils obtained from bituminous minerals, crude.	lb	gal	30%	
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.				
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils :				
	2710.110	-- Light oils and preparations	lb	gal	\$0.11/gal	
		-- Other :				
	2710.191	--- Other medium oils (not including gas oils)	lb	gal	\$0.11/gal	
	2710.192	--- Gas oils (diesel)	lb	gal	\$0.11/gal	
	2710.193	--- Gas oils (heavy atmospheric)	lb	gal	\$0.11/gal	
	2710.194	--- Fuel oils not elsewhere specified or included	lb	gal	\$0.11/gal	
	2710.195	--- Kerosene, of a quality suitable for use as aviation fuel	lb	gal	\$0.09/gal	
	2710.196	---Motor Spirit Gasoline	lb	gal	\$0.44/gal	
	2710.197	--- Kerosene, which is NOT of a quality suitable for use as aviation fuel	lb	gal	0%	
	2710.198	--- Lubricating oils and grease.	lb		30%	
		- Waste oils :				
	2710.910	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	lb		30%	
	2710.990	-- Other	lb		30%	
27.11		Petroleum gases and other gaseous hydrocarbons.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
27.12		- Liquefied :				
	2711.110	-- Natural gas	lb		30%	
	2711.120	-- Propane	lb		30%	
	2711.130	-- Butanes	lb		30%	
	2711.140	-- Ethylene, propylene, butylene and butadiene	lb			
	2711.190	-- Other	lb		30%	
		- In gaseous state :				
	2711.210	-- Natural gas	lb		30%	
	2711.290	-- Other	lb		30%	
		Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.				
	2712.100	- Petroleum jelly	lb		30%	
2712.200	- Paraffin wax containing by weight less than 0.75% of oil	lb		30%		
2712.900	- Other	lb		30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.				
	2713.110	- Petroleum coke : -- Not calcined	lb		30%	
	2713.120	-- Calcined	lb		30%	
	2713.200	- Petroleum bitumen	lb		30%	
	2713.900	- Other residues of petroleum oils or of oils obtained from bituminous minerals	lb		30%	
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.				
	2714.100	- Bituminous or oil shale and tar sands	lb		30%	
	2714.900	- Other	lb		30%	
27.15	2715.000	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).	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
27.16	2716.000	Electrical energy.	1000 kwh		30%	

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

CHAPTER 28

**INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS
OF PRECIOUS METALS, OF RARE-EARTH METALS,
OF RADIOACTIVE ELEMENTS OR OF ISOTOPES**

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to :
- (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the

additions do not render the product particularly suitable for specific use rather than for general use.

2. In addition to dithionites and sulphyoxylates, 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;

**SECTION VI
CHAPTER 28**

- (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 (002 µCi/g);
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.

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

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

7. Heading 28.48 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
28.01		I.- CHEMICAL ELEMENTS				
		Fluorine, chlorine, bromine and iodine.				
	2801.100	- Chlorine	lb		30%	
	2801.200	- Iodine	lb		30%	
	2801.300	- Fluorine; bromine	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
28.02	2802.000	Sulphur, sublimed or precipitated; colloidal sulphur.	lb		30%	
28.03	2803.000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	lb		30%	
28.04		Hydrogen, rare gases and other non- metals.				
	2804.100	- Hydrogen	lb		30%	
		- Rare gases :				
	2804.210	-- Argon	lb		30%	
	2804.290	-- Other	lb		30%	
	2804.300	- Nitrogen	lb		30%	
	2804.400	- Oxygen	lb		30%	
	2804.500	- Boron; tellurium	lb		30%	
		- Silicon :				
	2804.610	-- Containing by weight not less than 99.99% of silicon	lb		30%	
	2804.690	-- Other	lb		30%	
	2804.700	- Phosphorus	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
28.05	2804.800	- Arsenic	lb		30%	
	2804.900	- Selenium	lb		30%	
		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.				
		- Alkali or alkaline-earth metals :				
	2805.110	-- Sodium	lb		30%	
	2805.120	-- Calcium	lb		30%	
	2805.190	-- Other	lb		30%	
	2805.300	- Rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed	lb		30%	
	2805.400	- Mercury	lb		30%	
28.06		II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS				
		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.				
	2806.100	- Hydrogen chloride (hydrochloric acid)	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	2806.200	- Chlorosulphuric acid	lb		30%	
28.07	2807.000	Sulphuric acid; oleum.	lb		30%	
28.08	2808.000	Nitric acid; sulphonitric acids.	lb		30%	
28.09		Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.				
	2809.100	- Diphosphorus pentaoxide	lb		30%	
	2809.200	- Phosphoric acid and polyphosphoric acids	lb		30%	
28.10	2810.000	Oxides of boron; boric acids.	lb		30%	
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.				
		- Other inorganic acids :				
	2811.110	-- Hydrogen fluoride (hydrofluoric acid)	lb		30%	
	2811.190	-- Other	lb		30%	
		- Other inorganic oxygen compounds of non-metals :				
	2811.210	-- Carbon dioxide	lb		30%	
	2811.220	-- Silicon dioxide	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	2811.290	-- Other	lb		30%	
28.12		III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS Halides and halide oxides of non-metals.				
	2812.100	- Chlorides and chloride oxides	lb		30%	
	2812.900	- Other	lb		30%	
28.13		Sulphides of non-metals; commercial phosphorus trisulphide.				
	2813.100	- Carbon disulphide	lb		30%	
	2813.900	- Other	lb		30%	
28.14		IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS Ammonia, anhydrous or in aqueous solution.				
	2814.100	- Anhydrous ammonia	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
28.15	2814.200	- Ammonia in aqueous solution	lb		30%	
		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.				
		- Sodium hydroxide (caustic soda) :				
	2815.110	-- Solid	lb		30%	
	2815.120	-- In aqueous solution (soda lye or liquid soda)	lb		30%	
28.16	2815.200	- Potassium hydroxide (caustic potash)	lb		30%	
	2815.300	- Peroxides of sodium or potassium	lb		30%	
		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.				
	2816.100	- Hydroxide and peroxide of magnesium	lb		30%	
	2816.400	- Oxides, hydroxides and peroxides, of strontium or barium	lb		30%	
28.17	2817.000	Zinc oxide; zinc peroxide.	lb		30%	
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	2818.100	- Artificial corundum, whether or not chemically defined	lb		30%	
	2818.200	- Aluminium oxide, other than artificial corundum	lb		30%	
	2818.300	- Aluminium hydroxide	lb		30%	
28.19		Chromium oxides and hydroxides.				
	2819.100	- Chromium trioxide	lb		30%	
	2819.900	- Other	lb		30%	
	28.20		Manganese oxides.			
	2820.100	- Manganese dioxide	lb		30%	
	2820.900	- Other	lb		30%	
	28.21		Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe₂O₃.			
	2821.100	- Iron oxides and hydroxides	lb		30%	
	2821.200	- Earth colours	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
28.22	2822.000	Cobalt oxides and hydroxides; commercial cobalt oxides.	lb		30%	
28.23	2823.000	Titanium oxides.	lb		30%	
28.24		Lead oxides; red lead and orange lead.				
	2824.100	- Lead monoxide (litharge, massicot)	lb		30%	
	2824.900	- Other	lb		30%	
28.25		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.				
	2825.100	- Hydrazine and hydroxylamine and their inorganic salts	lb		30%	
	2825.200	- Lithium oxide and hydroxide	lb		30%	
	2825.300	- Vanadium oxides and hydroxides	lb		30%	
	2825.400	- Nickel oxides and hydroxides	lb		30%	
	2825.500	- Copper oxides and hydroxides	lb		30%	
	2825.600	- Germanium oxides and zirconium dioxide	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	2825.700	- Molybdenum oxides and hydroxides	lb		30%	
	2825.800	- Antimony oxides	lb		30%	
	2825.900	- Other	lb		30%	
28.26	V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS					
	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.					
	- Fluorides :					
	2826.120	-- Of aluminium	lb		30%	
	2826.190	-- Other	lb		30%	
	2826.300	- Sodium hexafluoroaluminate (synthetic cryolite)	lb		30%	
	2826.900	- Other	lb		30%	
	28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.				
2827.100		- Ammonium chloride	lb		30%	
2827.200		- Calcium chloride	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
28.28	2827.310	- Other chlorides : -- Of magnesium	lb		30%		
	2827.320	-- Of aluminium	lb		30%		
	2827.350	-- Of nickel	lb		30%		
	2827.390	-- Other	lb		30%		
		- Chloride oxides and chloride hydroxides:					
	2827.410	-- Of copper	lb		30%		
	2827.490	-- Other	lb		30%		
		- Bromides and bromide oxides :					
	2827.510	-- Bromides of sodium or of potassium	lb		30%		
	2827.590	-- Other	lb		30%		
	2827.600	- Iodides and iodide oxides	lb		30%		
		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.					
	2828.100	- Commercial calcium hypochlorite and other calcium hypochlorites	lb		30%		
2828.900	- Other	lb		30%			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.				
	2829.110	- Chlorates : -- Of sodium	lb		30%	
	2829.190	-- Other	lb		30%	
	2829.900	- Other	lb		30%	
28.30		Sulphides; polysulphides, whether or not chemically defined.				
	2830.100	- Sodium sulphides	lb		30%	
	2830.900	- Other	lb		30%	
28.31		Dithionites and sulphonylates.				
	2831.100	- Of sodium	lb		30%	
	2831.900	- Other	lb		30%	
28.32		Sulphites; thiosulphates.				
	2832.100	- Sodium sulphites	lb		30%	
	2832.200	- Other sulphites	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
28.33	2832.300	- Thiosulphates	lb		30%	
		Sulphates; alums; peroxosulphates (persulphates).				
		- Sodium sulphates :				
	2833.110	-- Disodium sulphate	lb		30%	
	2833.190	-- Other	lb		30%	
		- Other sulphates :				
	2833.210	-- Of magnesium	lb		30%	
	2833.220	-- Of aluminium	lb		30%	
	2833.240	-- Of nickel	lb		30%	
	2833.250	-- Of copper	lb		30%	
28.34	2833.270	-- Of barium	lb		30%	
	2833.290	-- Other	lb		30%	
	2833.300	- Alums	lb		30%	
	2833.400	- Peroxosulphates (persulphates)	lb		30%	
		Nitrites; nitrates.				
	2834.100	- Nitrites	lb		30%	
		- Nitrates :				
	2834.210	-- Of potassium	lb		30%	
	2834.290	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
28.35		Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.				
	2835.100	- Phosphinates (hypophosphites) and phosphonates (phosphites)	lb		30%	
		- Phosphates :				
	2835.220	-- Of mono- or disodium	lb		30%	
	2835.240	-- Of potassium	lb		30%	
	2835.250	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	lb		30%	
	2835.260	-- Other phosphates of calcium	lb		30%	
	2835.290	-- Other	lb		30%	
		- Polyphosphates :				
	2835.310	-- Sodium triphosphate (sodium tripolyphosphate)	lb		30%	
	2835.390	-- Other	lb		30%	
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.				
	2836.200	- Disodium carbonate	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	2836.300	- Sodium hydrogencarbonate (sodium bicarbonate)	lb		30%	
	2836.400	- Potassium carbonates	lb		30%	
	2836.500	- Calcium carbonate	lb		30%	
	2836.600	- Barium carbonate	lb		30%	
		- Other :				
	2836.910	-- Lithium carbonates	lb		30%	
	2836.920	-- Strontium carbonate	lb		30%	
	2836.990	-- Other	lb		30%	
28.37		Cyanides, cyanide oxides and complex cyanides.				
		- Cyanides and cyanide oxides :				
	2837.110	-- Of sodium	lb		30%	
	2837.190	-- Other	lb		30%	
	2837.200	- Complex cyanides	lb		30%	
[28.38]						
28.39		Silicates; commercial alkali metal silicates.				

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CHAPTER 28**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
28.40		- Of sodium :				
	2839.110	-- Sodium metasilicates	lb		30%	
	2839.190	-- Other	lb		30%	
	2839.900	- Other	lb		30%	
		Borates; peroxoborates (perborates).				
		- Disodium tetraborate (refined borax) :				
	2840.110	-- Anhydrous	lb		30%	
	2840.190	-- Other	lb		30%	
	2840.200	- Other borates	lb		30%	
	2840.300	- Peroxoborates (perborates)	lb		30%	
28.41		Salts of oxometallic or peroxometallic acids.				
	2841.300	- Sodium dichromate	lb		30%	
	2841.500	- Other chromates and dichromates; Perochromates	lb		30%	
		- Manganites, manganates and permanganates :				
	2841.610	-- Potassium permanganate	lb		30%	
	2841.690	-- Other	lb		30%	

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CHAPTER 28**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
28.42	2841.700	- Molybdates	lb		30%	
	2841.800	- Tungstates (wolframates)	lb		30%	
	2841.900	- Other	lb		30%	
		Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.				
	2842.100	- Double or complex silicates, including alumino silicates whether or not chemically defined	lb		30%	
	2842.900	- Other	lb		30%	
28.43	VI.- MISCELLANEOUS					
		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.				
	2843.100	- Colloidal precious metals	lb		30%	
		- Silver compounds :				
	2843.210	-- Silver nitrate	lb		30%	
	2843.290	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
28.44	2843.300	- Gold compounds	lb		30%	
	2843.900	- Other compounds; amalgams	lb		30%	
		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.				
	2844.100	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	lb		30%	
	2844.200	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	lb		30%	
	2844.300	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets),	lb		30%	

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CHAPTER 28**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
28.45		ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products				
	2844.400	- Radioactive elements and isotopes and compounds other than those of subheading 2844.100, 2844.200 or 2844.300; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	lb		30%	
	2844.500	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	lb		30%	
		Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.				
	2845.100	- Heavy water (deuterium oxide)	lb		30%	
28.46	2845.900	- Other	lb		30%	
		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.				

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CHAPTER 28**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	2846.100	- Cerium compounds	lb		30%	
	2846.900	- Other	lb		30%	
28.47	2847.000	Hydrogen peroxide, whether or not solidified with urea.	lb		30%	
28.48	2848.000	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	lb		30%	
28.49		Carbides, whether or not chemically defined.				
	2849.100	- Of calcium	lb		30%	
	2849.200	- Of silicon	lb		30%	
	2849.900	- Other	lb		30%	
28.50	2850.000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	lb		30%	
[28.51]						
28.52	2852.000	Compounds, inorganic or organic, of mercury, excluding amalgams.	lb		30%	

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CHAPTER 28**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
28.53	2853.000	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	lb		30%	

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) Urea (heading 31.02 or 31.05);
 - (f) 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);
 - (g) Enzymes (heading 35.07);
 - (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
 - (i) 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
 - (k) 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.

5(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.

5(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 enolfunction 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.

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

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

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

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

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

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

8. For the purposes of heading 29.37 :

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

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

Subheading Notes.

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
29.01	2901.100	<p>I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</p> <p>Acyclic hydrocarbons.</p> <p>- Saturated</p>	lb		30%	

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CHAPTER 29**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
29.02		- Unsaturated :				
	2901.210	-- Ethylene	lb		30%	
	2901.220	-- Propene (propylene)	lb		30%	
	2901.230	-- Butene (butylene) and isomers thereof	lb		30%	
	2901.240	-- Buta-1,3-diene and isoprene	lb		30%	
	2901.290	-- Other	lb		30%	
		Cyclic hydrocarbons.				
		- Cyclanes, cyclenes and cycloterpenes :				
	2902.110	-- Cyclohexane	lb		30%	
	2902.190	-- Other	lb		30%	
	2902.200	- Benzene	lb		30%	
	2902.300	- Toluene	lb		30%	
		- Xylenes :				
	2902.410	-- o-Xylene	lb		30%	
	2902.420	-- m-Xylene	lb		30%	
	2902.430	-- p-Xylene	lb		30%	
	2902.440	-- Mixed xylene isomers	lb		30%	
2902.500	- Styrene	lb		30%		
2902.600	- Ethylbenzene	lb		30%		
2902.700	- Cumene	lb		30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
29.03	2902.900	- Other	lb		30%	
		Halogenated derivatives of hydrocarbons.				
		- Saturated chlorinated derivatives of acyclic hydrocarbons :				
	2903.110	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	lb		30%	
	2903.120	-- Dichloromethane (methylene chloride)	lb		30%	
	2903.130	-- Chloroform (trichloromethane)	lb		30%	
	2903.140	-- Carbon tetrachloride	lb		30%	
	2903.150	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	lb		30%	
	2903.190	-- Other	lb		30%	
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons :				
	2903.210	-- Vinyl chloride (chloroethylene)	lb		30%	
	2903.220	-- Trichloroethylene	lb		30%	
	2903.230	-- Tetrachloroethylene (perchloroethylene)	lb		30%	
2903.290	-- Other	lb		30%		
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :					
2903.310	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	lb		30%		

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CHAPTER 29**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	2903.390	-- Other	lb		30%	
		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:				
	2903.410	-- Trichlorofluoromethane	lb		30%	
	2903.420	-- Dichlorodifluoromethane	lb		30%	
	2903.430	-- Trichlorotrifluoroethanes	lb		30%	
	2903.440	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	lb		30%	
	2903.450	-- Other derivatives perhalogenated only with fluorine and chlorine	lb		30%	
	2903.460	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	lb		30%	
	2903.470	-- Other perhalogenated derivatives	lb		30%	
	2903.490	-- Other	lb		30%	
		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :				
	2903.510	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	lb		30%	
	2903.520	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	lb		30%	
	2903.590	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
29.04		- Halogenated derivatives of aromatic hydrocarbons:				
	2903.610	-- Chlorobenzene, o-dichlorobenzene and pdichlorobenzene	lb		30%	
	2903.620	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(pchlorophenyl) ethane)	lb		30%	
	2903.690	-- Other	lb		30%	
		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.				
	2904.100	- Derivatives containing only sulpho groups, their salts and ethyl esters	lb		30%	
	2904.200	- Derivatives containing only nitro or only nitroso groups	lb		30%	
	2904.900	- Other	lb		30%	
29.05		II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Saturated monohydric alcohols :				
	2905.110	-- Methanol (methyl alcohol)	lb		30%	
	2905.120	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	lb		30%	
	2905.130	-- Butan-1-ol (n-butyl alcohol)	lb		30%	
	2905.140	-- Other butanols	lb		30%	
	2905.160	-- Octanol (octyl alcohol) and isomers thereof	lb		30%	
	2905.170	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	lb		30%	
	2905.190	-- Other	lb		30%	
		- Unsaturated monohydric alcohols :				
	2905.220	-- Acyclic terpene alcohols	lb		30%	
	2905.290	-- Other	lb		30%	
		- Diols :				
	2905.310	-- Ethylene glycol (ethanediol)	lb		30%	
	2905.320	-- Propylene glycol (propane-1,2-diol)	lb		30%	
	2905.390	-- Other	lb		30%	
		- Other polyhydric alcohols :				
	2905.410	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3- diol (trimethylolpropane)	lb		30%	
	2905.420	-- Pentaerythritol	lb		30%	
	2905.430	-- Mannitol	lb		30%	
	2905.440	-- D-glucitol (sorbitol)	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
29.06	2905.450	-- Glycerol	lb		30%	
	2905.490	-- Other	lb		30%	
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :				
	2905.510	-- Ethchlorvynol (INN)	lb		30%	
	2905.590	-- Other	lb		30%	
		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.				
		- Cyclanic, cyclenic or cycloterpenic :				
	2906.110	-- Menthol	lb		30%	
	2906.120	-- Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	lb		30%	
	2906.130	-- Sterols and inositols	lb		30%	
	2906.190	-- Other	lb		30%	
		- Aromatic :				
	2906.210	-- Benzyl alcohol	lb		30%	
2906.290	-- Other	lb		30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
29.07		III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
		Phenols; phenol-alcohols.				
		- Monophenols :				
		2907.110 -- Phenol (hydroxybenzene) and its salts	lb		30%	
		2907.120 -- Cresols and their salts	lb		30%	
		2907.130 -- Octylphenol, nonylphenol and their isomers; salts thereof	lb		30%	
		2907.150 -- Naphthols and their salts	lb		30%	
		2907.190 -- Other	lb		30%	
		- Polyphenols; phenol-alcohols :				
		2907.210 -- Resorcinol and its salts	lb		30%	
		2907.220 -- Hydroquinone (quinol) and its salts	lb		30%	
		2907.230 -- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	lb		30%	
		2907.290 -- Other	lb		30%	
29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
29.09		- Derivatives containing only halogen substituents and their salts :				
	2908.110	-- Pentachlorophenol (ISO)	lb		30%	
	2908.190	-- Other	lb		30%	
		- Other :				
	2908.910	-- Dinoseb (ISO) and its salts	lb		30%	
	2908.990	-- Other	lb		30%	
		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				
		Ethers, ether-alcohols, ether-phenols, etheralcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.				
		- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	2909.110	-- Diethyl ether	lb		30%	
	2909.190	-- Other	lb		30%	
	2909.200	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	lb		30%	
	2909.300	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	lb		30%	
		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :				
	2909.410	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	lb		30%	
	2909.430	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	lb		30%	
	2909.440	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	lb		30%	
	2909.490	-- Other	lb		30%	
	2909.500	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	lb		30%	
	2909.600	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
29.10		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	2910.100	- Oxirane (ethylene oxide)	lb		30%	
	2910.200	- Methyloxirane (propylene oxide)	lb		30%	
	2910.300	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	lb		30%	
	2910.400	- Dieldrin (ISO, INN)	lb		30%	
	2910.900	- Other	lb		30%	
29.11	2911.000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	lb		30%	
		V.- ALDEHYDE-FUNCTION COMPOUNDS				
29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.				

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CHAPTER 29**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Acyclic aldehydes without other oxygen function:				
	2912.110	-- Methanal (formaldehyde)	lb		30%	
	2912.120	-- Ethanal (acetaldehyde)	lb		30%	
	2912.190	-- Other	lb		30%	
		- Cyclic aldehydes without other oxygen function:				
	2912.210	-- Benzaldehyde	lb		30%	
	2912.290	-- Other	lb		30%	
	2912.300	- Aldehyde-alcohols	lb		30%	
		- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :				
	2912.410	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	lb		30%	
	2912.420	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	lb		30%	
	2912.490	-- Other	lb		30%	
	2912.500	- Cyclic polymers of aldehydes.	lb		30%	
	2912.600	- Paraformaldehyde	lb		30%	
29.13	2913.000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	lb		30%	

**SECTION VI
CHAPTER 29**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
29.14		VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE- FUNCTION COMPOUNDS Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. - Acyclic ketones without other oxygen function : 2914.110 -- Acetone 2914.120 -- Butanone (methyl ethyl ketone) 2914.130 -- 4-Methylpentan-2-one (methyl isobutyl ketone) 2914.190 -- Other - Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function : 2914.210 -- Camphor 2914.220 -- Cyclohexanone and methylcyclohexanones 2914.230 -- Ionones and methylionones 2914.290 -- Other - Aromatic ketones without other oxygen function: 2914.310 -- Phenylacetone (phenylpropan-2-one)	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	2914.390	-- Other	lb		30%	
	2914.400	- Ketone-alcohols and ketone-aldehydes	lb		30%	
	2914.500	- Ketone-phenols and ketones with other oxygen function	lb		30%	
		- Quinones :				
	2914.610	-- Anthraquinone	lb		30%	
	2914.690	-- Other	lb		30%	
	2914.700	- Halogenated, sulphonated, nitrated or nitrosated derivatives	lb		30%	
		VII.- CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.15		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
		- Formic acid, its salts and esters :				
	2915.110	-- Formic acid	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	2915.120	-- Salts of formic acid	lb		30%	
	2915.130	-- Esters of formic acid	lb		30%	
		- Acetic acid and its salts; acetic anhydride :				
	2915.210	-- Acetic acid	lb		30%	
	2915.240	-- Acetic anhydride	lb		30%	
	2915.290	-- Other	lb		30%	
		- Esters of acetic acid :				
	2915.310	-- Ethyl acetate	lb		30%	
	2915.320	-- Vinyl acetate	lb		30%	
	2915.330	-- <i>n</i> -Butyl acetate	lb		30%	
	2915.360	-- Dinoseb (ISO) acetate	lb		30%	
	2915.390	-- Other	lb		30%	
	2915.400	- Mono-, di- or trichloroacetic acids, their salts and esters	lb		30%	
	2915.500	- Propionic acid, its salts and esters value	lb		30%	
	2915.600	- Butanoic acids, pentanoic acids, their salts and esters	lb		30%	
	2915.700	- Palmitic acid, stearic acid, their salts and esters	lb		30%	
	2915.900	- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
29.16		<p>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</p> <p>- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</p>				
	2916.110	-- Acrylic acid and its salts	lb		30%	
	2916.120	-- Esters of acrylic acid	lb		30%	
	2916.130	-- Methacrylic acid and its salts	lb		30%	
	2916.140	-- Esters of methacrylic acid	lb		30%	
	2916.150	-- Oleic, linoleic or linolenic acids, their salts and esters	lb		30%	
	2916.190	-- Other	lb		30%	
	2916.200	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	lb		30%	
		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
29.17	2916.310	-- Benzoic acid, its salts and esters	lb		30%		
	2916.320	-- Benzoyl peroxide and benzoyl chloride	lb		30%		
	2916.340	-- Phenylacetic acid and its salts	lb		30%		
	2916.350	-- Esters of phenylacetic acid	lb		30%		
	2916.360	-- Binapacryl (ISO)	lb		30%		
	2916.390	-- Other	lb		30%		
			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:				
	2917.110	-- Oxalic acid, its salts and esters	lb		30%		
	2917.120	-- Adipic acid, its salts and esters	lb		30%		
	2917.130	-- Azelaic acid, sebacic acid, their salts and esters	lb		30%		
	2917.140	-- Maleic anhydride	lb		30%		
	2917.190	-- Other	lb		30%		
	2917.200	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	lb		30%		
		- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:					

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
29.18	2917.320	-- Dioctyl orthophthalates	lb		30%		
	2917.330	-- Dinonyl or didecyl orthophthalates	lb		30%		
	2917.340	-- Other esters of orthophthalic acid	lb		30%		
	2917.350	-- Phthalic anhydride	lb		30%		
	2917.360	-- Terephthalic acid and its salts	lb		30%		
	2917.370	-- Dimethyl terephthalate	lb		30%		
	2917.390	-- Other	lb		30%		
			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:				
	2918.110	-- Lactic acid, its salts and esters	lb		30%		
	2918.120	-- Tartaric acid	lb		30%		
	2918.130	-- Salts and esters of tartaric acid	lb		30%		
	2918.140	-- Citric acid	lb		30%		
	2918.150	-- Salts and esters of citric acid	lb		30%		
	2918.160	-- Gluconic acid, its salts and esters	lb		30%		
2918.180	-- Chlorobenzilate (ISO)	lb		30%			
2918.190	-- Other	lb		30%			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :				
	2918.210	-- Salicylic acid and its salts	lb		30%	
	2918.220	-- O-Acetylsalicylic acid, its salts and esters	lb		30%	
	2918.230	-- Other esters of salicylic acid and their salts	lb		30%	
	2918.290	-- Other	lb		30%	
	2918.300	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	lb		30%	
		- Other :				
	2918.910	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	lb		30%	
	2918.990	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
29.19		VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	2919.100	- Tris(2,3-dibromopropyl) phosphate	lb		30%	
	2919.900	- Other	lb		30%	
29.20		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
		- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:				
	2920.110	-- Parathion (ISO) and parathion-methyl (ISO) methyl-parathion)	lb		30%	
	2920.190	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
29.21	2920.900	- Other	lb		30%	
	IX.- NITROGEN-FUNCTION COMPOUNDS					
	Amine-function compounds.					
			- Acyclic monoamines and their derivatives; salts thereof :			
		2921.110	-- Methylamine, di- or trimethylamine and their salts	lb		30%
		2921.190	-- Other	lb		30%
			- Acyclic polyamines and their derivatives; salts thereof :			
		2921.210	-- Ethylenediamine and its salts	lb		30%
		2921.220	-- Hexamethylenediamine and its salts	lb		30%
		2921.290	-- Other	lb		30%
		2921.300	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	lb		30%
		- Aromatic monoamines and their derivatives; salts thereof :				
	2921.410	-- Aniline and its salts	lb		30%	
	2921.420	-- Aniline derivatives and their salts value	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
29.22	2921.430	-- Toluidines and their derivatives; salts thereof	lb		30%	
	2921.440	-- Diphenylamine and its derivatives; salts thereof	lb		30%	
	2921.450	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	lb		30%	
	2921.460	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	lb		30%	
	2921.490	-- Other - Aromatic polyamines and their derivatives; salts thereof :	lb		30%	
	2921.510	-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	lb		30%	
	2921.590	-- Other	lb		30%	
			Oxygen-function amino-compounds. - Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	2922.110	-- Monoethanolamine and its salts	lb		30%	
	2922.120	-- Diethanolamine and its salts	lb		30%	
	2922.130	-- Triethanolamine and its salts	lb		30%	
	2922.140	-- Dextropropoxyphene (INN) and its salts	lb		30%	
	2922.190	-- Other	lb		30%	
		- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :				
	2922.210	-- Aminohydroxynaphthalenesulphonic acids and their salts	lb		30%	
	2922.290	-- Other	lb		30%	
		- Amino-aldehydes, amino-ketones and aminoquinones, other than those containing more than one kind of oxygen function; salts thereof :				
	2922.310	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	lb		30%	
	2922.390	-- Other	lb		30%	
		- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :				
	2922.410	-- Lysine and its esters; salts thereof	lb		30%	
	2922.420	-- Glutamic acid and its salts	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
29.23	2922.430	-- Anthranilic acid and its salts	lb		30%		
	2922.440	-- Tilidine (INN) and its salts	lb		30%		
	2922.490	-- Other	lb		30%		
	2922.500	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	lb		30%		
			Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.				
	2923.100	- Choline and its salts	lb		30%		
	2923.200	- Lecithins and other phosphoaminolipids	lb		30%		
29.24	2923.900	- Other	lb		30%		
			Carboxamide-function compounds; amidefunction compounds of carbonic acid.				
			- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :				
	2924.110	-- Meprobamate (INN)	lb		30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
29.25	2924.120	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	lb		30%	
	2924.190	-- Other	lb		30%	
		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :				
	2924.210	-- Ureines and their derivatives; salts thereof	lb		30%	
	2924.230	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	lb		30%	
	2924.240	-- Ethinamate (INN)	lb		30%	
	2924.290	-- Other	lb		30%	
		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.				
		- Imides and their derivatives; salts thereof :				
	2925.110	-- Saccharin and its salts	lb		30%	
	2925.120	-- Glutethimide (INN)	lb		30%	
	2925.190	-- Other	lb		30%	
		- Imines and their derivatives; salts thereof :				
	2925.210	-- Chlordimeform (ISO)	lb		30%	
2925.290	-- Other	lb		30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
29.26		Nitrile-function compounds.				
	2926.100	- Acrylonitrile	lb		30%	
	2926.200	- 1-Cyanoguanidine (dicyandiamide)	lb		30%	
	2926.300	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano- 2-dimethylamino-4,4-diphenylbutane)	lb		30%	
	2926.900	- Other	lb		30%	
29.27	2927.000	Diazo-, azo- or azoxy-compounds.	lb		30%	
29.28	2928.000	Organic derivatives of hydrazine or of hydroxylamine.	lb		30%	
29.29		Compounds with other nitrogen function.				
	2929.100	- Isocyanates	lb		30%	
	2929.900	- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
29.30		X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES				
		Organo-sulphur compounds.				
	2930.200	- Thiocarbamates and dithiocarbamates	lb		30%	
	2930.300	- Thiuram mono-, di- or tetrasulphides	lb		30%	
	2930.400	- Methionine	lb		30%	
	2930.500	- Captafol (ISO) and methamidophos (ISO)	lb		30%	
	2930.900	- Other	lb		30%	
29.31	2931.000	Other organo-inorganic compounds.	lb		30%	
29.32		Heterocyclic compounds with oxygen heteroatom(s) only.				
	2932.110	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure : -- Tetrahydrofuran	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	2932.120	-- 2-Furaldehyde (furfuraldehyde)	lb		30%	
	2932.130	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	lb		30%	
	2932.190	-- Other	lb		30%	
		- Lactones :				
	2932.210	-- Coumarin, methylcoumarins and ethylcoumarins	lb		30%	
	2932.290	-- Other lactones	lb		30%	
		- Other :				
	2932.910	-- Isosafrole	lb		30%	
	2932.920	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	lb		30%	
	2932.930	-- Piperonal	lb		30%	
	2932.940	-- Safrole	lb		30%	
	2932.950	-- Tetrahydrocannabinols (all isomers)	lb		30%	
	2932.990	-- Other	lb		30%	
29.33		Heterocyclic compounds with nitrogen heteroatom(s) only.				
		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :				
	2933.110	-- Phenazone (antipyrin) and its derivatives	lb		30%	
	2933.190	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :				
	2933.210	-- Hydantoin and its derivatives	lb		30%	
	2933.290	-- Other	lb		30%	
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :				
	2933.310	-- Pyridine and its salts	lb		30%	
	2933.320	-- Piperidine and its salts	lb		30%	
	2933.330	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	lb		30%	
	2933.390	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :				
	2933.410	-- Levorphanol (INN) and its salts value	lb		30%	
	2933.490	-- Other	lb		30%	
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:				
	2933.520	-- Malonylurea (barbituric acid) and its salts	lb		30%	
	2933.530	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof	lb		30%	
	2933.540	-- Other derivatives of malonylurea (barbituric acid); salts thereof	lb		30%	
	2933.550	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	lb		30%	
	2933.590	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :				
	2933.610	-- Melamine	lb		30%	
	2933.690	-- Other	lb		30%	
		- Lactams :				
	2933.710	-- 6-Hexanelactam (epsilon-caprolactam)	lb		30%	
	2933.720	-- Clobazam (INN) and methpyrilon (INN)	lb		30%	
	2933.790	-- Other lactams	lb		30%	
		- Other :				
	2933.910	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN) fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
29.34	2933.990	- Other Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.	lb		30%	
	2934.100	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	lb		30%	
	2934.200	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	lb		30%	
	2934.300	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	lb		30%	
	2934.910	- Other : -- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	lb		30%	
	2934.990	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
29.35	2935.000	Sulphonamides.	lb		30%	
		XI.- PROVITAMINS, VITAMINS AND HORMONES				
29.36		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.				
		- Vitamins and their derivatives, unmixed:				
	2936.210	-- Vitamins A and their derivatives	lb		30%	
	2936.220	-- Vitamin B1 and its derivatives	lb		30%	
	2936.230	-- Vitamin B2 and its derivatives	lb		30%	
	2936.240	-- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	lb		30%	
	2936.250	-- Vitamin B6 and its derivatives	lb		30%	
	2936.260	-- Vitamin B12 and its derivatives	lb		30%	
	2936.270	-- Vitamin C and its derivatives	lb		30%	
	2936.280	-- Vitamin E and its derivatives	lb		30%	
	2936.290	-- Other vitamins and their derivatives	lb		30%	
	2936.900	- Other, including natural concentrates	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
29.37		<p>Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.</p> <p>- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :</p>				
	2937.110	-- Somatotropin, its derivatives and structural analogues	lb		30%	
	2937.120	-- Insulin and its salts	lb		30%	
	2937.190	-- Other	lb		30%	
		- Steroidal hormones, their derivatives and structural analogues :				
	2937.210	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	lb		30%	
	2937.220	-- Halogenated derivatives of corticosteroidal hormones	lb		30%	
	2937.230	-- Oestrogens and progestogens	lb		30%	
	2937.290	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Catecholamine hormones, their derivatives and structural analogues :				
	2937.310	-- Epinephrine	lb		30%	
	2937.390	-- Other	lb		30%	
	2937.400	- Amino-acid derivatives	lb		30%	
	2937.500	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	lb		30%	
	2937.900	- Other	lb		30%	
		XII.- GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES				
29.38		Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.				
	2938.100	- Rutoside (rutin) and its derivatives	lb		30%	
	2938.900	- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
29.39		<p>Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</p> <p>- Alkaloids of opium and their derivatives; salts thereof :</p>				
	2939.110	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	lb		30%	
	2939.190	-- Other	lb		30%	
	2939.200	- Alkaloids of cinchona and their derivatives; salts thereof	lb		30%	
	2939.300	- Caffeine and its salts	lb		30%	
		- Ephedrines and their salts :				
	2939.410	-- Ephedrine and its salts	lb		30%	
	2939.420	-- Pseudoephedrine (INN) and its salts	lb		30%	
	2939.430	-- Cathine (INN) and its salts	lb		30%	
	2939.490	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Theophylline and aminophylline (theophyllineethylenediamine) and their derivatives; salts thereof:				
	2939.510	-- Fenetylline (INN) and its salts	lb		30%	
	2939.590	-- Other	lb		30%	
		- Alkaloids of rye ergot and their derivatives; salts thereof :				
	2939.610	-- Ergometrine (INN) and its salts	lb		30%	
	2939.620	-- Ergotamine (INN) and its salts	lb		30%	
	2939.630	-- Lysergic acid and its salts	lb		30%	
	2939.690	-- Other	lb		30%	
		- Other :				
	2939.910	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	lb		30%	
	2939.990	-- Other	lb		30%	
		XIII.- OTHER ORGANIC COMPOUNDS				
29.40	2940.000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
29.41		Antibiotics.				
	2941.100	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	lb		30%	
	2941.200	- Streptomycins and their derivatives; salts thereof	lb		30%	
	2941.300	- Tetracyclines and their derivatives; salts thereof	lb		30%	
	2941.400	- Chloramphenicol and its derivatives; salts thereof	lb		30%	
	2941.500	- Erythromycin and its derivatives; salts thereof	lb		30%	
	2941.900	- Other	lb		30%	
29.42	2942.000	Other organic compounds.	lb		30%	

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) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
 - (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
 - (d) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (e) Soap or other products of heading 34.01 containing added medicaments;
 - (f) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
 - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
2. For the purposes of heading 30.02, the expression “modified immunological products” applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
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;

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
30.01		Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.				
	3001.200	- Extracts of glands or other organs or of their secretions	lb		0%	
	3001.900	- Other	lb		0%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.				
	3002.100	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	lb		0%	
	3002.200	- Vaccines for human medicine	lb		0%	
	3002.300	- Vaccines for veterinary medicine	lb		0%	
	3002.900	- Other	lb		0%	
30.03		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
30.04	3003.100	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	lb		0%	
	3003.200	- Containing other antibiotics	lb		0%	
		- Containing hormones or other products of heading 29.37 but not containing antibiotics :				
	3003.310	-- Containing insulin	lb		0%	
	3003.390	-- Other	lb		0%	
	3003.400	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	lb		0%	
	3003.900	- Other	lb		0%	
		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	3004.100	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	lb		0%	
	3004.200	- Containing other antibiotics	lb		0%	
		- Containing hormones or other products of heading 29.37 but not containing antibiotics :				
	3004.310	-- Containing insulin	lb		0%	
	3004.320	-- Containing corticosteroid hormones, their derivatives or structural analogues	lb		0%	
	3004.390	-- Other	lb		0%	
	3004.400	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	lb		0%	
	3004.500	- Other medicaments containing vitamins or other products of heading 29.36	lb		0%	
		- Other :				
	3004.901	--- Other medicaments that are only available to the public in the Turks and Caicos Islands on prescription by a physician	lb		0%	
	3004.909	--- Other	lb		0%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
30.05		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.				
	3005.100	- Adhesive dressings and other articles having an adhesive layer	lb		0%	
	3005.900	- Other	lb		0%	
30.06		Pharmaceutical goods specified in Note 4 to this Chapter.				
	3006.100	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	lb		0%	
	3006.200	- Blood-grouping reagents	lb		0%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	3006.300	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	lb		0%	
	3006.400	- Dental cements and other dental fillings; bone reconstruction cements	lb		0%	
	3006.500	- First-aid boxes and kits	lb		0%	
	3006.600	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	lb		0%	
	3006.700	- 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	lb		0%	
		- Other :				
	3006.910	-- Appliances identifiable for ostomy use	lb		0%	
	3006.920	-- Waste pharmaceuticals	lb		0%	

CHAPTER 31

FERTILISERS

Notes.

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

2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
 - (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
 - (d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :
 - (a) Goods which answer to one or other of the descriptions given below :
 - (i) Basic slag;
 - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.

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

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

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

- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
- (ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
- (iii) Potassium sulphate, whether or not pure;
- (iv) Magnesium potassium sulphate, whether or not pure.

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

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

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
31.01	3101.000	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.	lb		0%	
31.02	3102.100	Mineral or chemical fertilisers, nitrogenous. - Urea, whether or not in aqueous solution	lb		0%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
31.03		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :				
	3102.210	-- Ammonium sulphate	lb		0%	
	3102.290	-- Other	lb		0%	
	3102.300	- Ammonium nitrate, whether or not in aqueous solution	lb		0%	
	3102.400	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	lb		0%	
	3102.500	- Sodium nitrate	lb		0%	
	3102.600	- Double salts and mixtures of calcium nitrate and ammonium nitrate	lb		0%	
	3102.800	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	lb		0%	
	3102.900	- Other, including mixtures not specified in the foregoing subheadings	lb		0%	
			Mineral or chemical fertilisers, phosphatic.			
	3103.100	- Superphosphates	lb		0%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
31.04	3103.900	- Other Mineral or chemical fertilisers, potassic.	lb		0%	
	3104.200	- Potassium chloride	lb		0%	
	3104.300	- Potassium sulphate	lb		0%	
31.05	3104.900	- Other 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 lb	lb		0%	
	3105.100	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 lb	lb		0%	
	3105.200	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	lb		0%	
	3105.300	- Diammonium hydrogenorthophosphate (diammonium phosphate)	lb		0%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	3105.400	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	lb		0%	
		- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :				
	3105.510	-- Containing nitrates and phosphates	lb		0%	
	3105.590	-- Other	lb		0%	
	3105.600	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	lb		0%	
	3105.900	- Other	lb		0%	

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
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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.				
	3201.100	- Quebracho extract	lb		30%	
	3201.200	- Wattle extract	lb		30%	
	3201.900	- Other	lb		30%	
32.02		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.				
	3202.100	- Synthetic organic tanning substances	lb		30%	
	3202.900	- Other	lb		30%	
32.03	3203.000	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
32.04		<p>Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.</p> <p>- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :</p>				
	3204.110	-- Disperse dyes and preparations based thereon	lb		30%	
	3204.120	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	lb		30%	
	3204.130	-- Basic dyes and preparations based thereon	lb		30%	
	3204.140	-- Direct dyes and preparations based thereon	lb		30%	
	3204.150	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	lb		30%	
	3204.160	-- Reactive dyes and preparations based thereon	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	3204.170	-- Pigments and preparations based thereon	lb		30%	
	3204.190	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.110 to 3204.190	lb		30%	
	3204.200	- Synthetic organic products of a kind used as fluorescent brightening agents	lb		30%	
	3204.900	- Other	lb		30%	
32.05	3205.000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	lb		30%	
32.06		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.				
		- Pigments and preparations based on titanium dioxide :				
	3206.110	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	lb		30%	
	3206.190	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
32.07	3206.200	- Pigments and preparations based on chromium compounds	lb		30%	
		- Other colouring matter and other preparations:				
	3206.410	-- Ultramarine and preparations based thereon	lb		30%	
	3206.420	-- Lithopone and other pigments and preparations based on zinc sulphide	lb		30%	
	3206.490	-- Other	lb		30%	
	3206.500	- Inorganic products of a kind used as luminophores	lb		30%	
			Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.			
	3207.100	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	lb		30%	
	3207.200	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
32.08	3207.300	- Liquid lustres and similar preparations	lb		30%	
	3207.400	- Glass frit and other glass, in the form of powder, granules or flakes	lb		30%	
		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.				
	3208.100	- Based on polyesters	lb		10%	
	3208.200	- Based on acrylic or vinyl polymers	lb		10%	
32.09		- Other				
	3208.901	--- Marine Paint	lb		30%	
	3208.909	--- Other	lb		30%	
		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.				
	3209.100	- Based on acrylic or vinyl polymers	lb		10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Other				
	3209.901	--- Marine Paint	lb		30%	
	3209.902	--- Other	lb		30%	
32.10	3210.000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	lb		10%	
32.11	3211.000	Prepared driers.	lb		30%	
32.12		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.				
	3212.100	- Stamping foils	lb		30%	
	3212.900	- Other	lb		30%	
32.13		Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
32.14	3213.100	- Colours in sets	lb		30%	
	3213.900	- Other	lb		30%	
	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.					
32.15	3214.100	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	lb		10%	
	3214.900	- Other	lb		30%	
	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.					
	- Printing ink :					
	3215.110	-- Black	lb		0%	
3215.190	-- Other	lb		0%		
3215.900	- Other	lb		30%		

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY,
COSMETIC OR TOILET PREPARATIONS

Notes.

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
33.02		- Essential oils of citrus fruit :				
	3301.120	-- Of orange	lb		30%	
	3301.130	-- Of lemon	lb		30%	
	3301.190	-- Other	lb		30%	
		- Essential oils other than those of citrus fruit :				
	3301.240	-- Of peppermint (<i>Mentha piperita</i>)	lb		30%	
	3301.250	-- Of other mints	lb		30%	
	3301.290	-- Other	lb		30%	
	3301.300	- Resinoids	lb		30%	
	3301.900	- Other	lb		30%	
			Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.			
	3302.100	- Of a kind used in the food or drink industries	lb		30%	
	3302.900	- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
33.03	3303.000	Perfumes and toilet waters.	lb		30%	
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.				
	3304.100	- Lip make-up preparations	lb		30%	
	3304.200	- Eye make-up preparations	lb		30%	
	3304.300	- Manicure or pedicure preparations value	lb		30%	
		- Other :				
	3304.910	-- Powders, whether or not compressed	lb		30%	
	3304.990	-- Other	lb		30%	
33.05		Preparations for use on the hair.				
	3305.100	- Shampoos	lb		30%	
	3305.200	- Preparations for permanent waving or straightening	lb		30%	
	3305.300	- Hair lacquers	lb		30%	
	3305.900	- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
33.06		Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.				
		- Dentifrices				
	3306.101	---Toothpaste	lb		0%	
	3306.102	---Mouth Wash	lb		0%	
	3306.109	---Other	lb		0%	
	3306.200	- Yarn used to clean between the teeth (dental floss)	lb		0%	
	3306.900	- Other	lb		0%	
33.07		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.				
	3307.100	- Pre-shave, shaving or after-shave preparations	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	3307.200	- Personal deodorants and antiperspirants	lb		30%	
	3307.300	- Perfumed bath salts and other bath preparations	lb		30%	
	3307.410	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites : -- “Agarbatti” and other odoriferous preparations which operate by burning	lb		30%	
	3307.490	-- Other	lb		30%	
	3307.900	- Other	lb		30%	

CHAPTER 34

**SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS,
LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES,
POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES,
MODELLING PASTES, “DENTAL WAXES” AND DENTAL PREPARATIONS
WITH A BASIS OF PLASTER**

Notes.

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

The heading does not apply to :

 - (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
 - (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;

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(c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or

(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
34.01		<p>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.</p> <p>- 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 :</p>				
	3401.110	-- For toilet use (including medicated products)	lb		30%	
	3401.190	-- Other	lb		30%	
	3401.200	- Soap in other forms	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
34.02	3401.300	- 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	lb		30%	
		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.				
		- Organic surface-active agents, whether or not put up for retail sale :				
	3402.110	-- Anionic	lb		30%	
	3402.120	-- Cationic	lb		30%	
	3402.130	-- Non-ionic	lb		30%	
	3402.190	-- Other	lb		30%	
		- Preparations put up for retail sale				
	3402.201	--- Bio-degradable washing products	lb		15%	
	3402.202	--- Phosphate free washing products	lb		15%	
3402.209	--- Other	lb		30%		
3402.900	- Other	lb		30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
34.03		<p>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.</p> <p>- Containing petroleum oils or oils obtained from bituminous minerals :</p>				
	3403.110	-- Preparations for the treatment of textile materials, leather, furskins or other materials	lb		30%	
	3403.190	-- Other	lb		30%	
	3403.910	- Other : -- Preparations for the treatment of textile materials, leather, furskins or other materials	lb		30%	
	3403.990	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
34.04		Artificial waxes and prepared waxes.				
	3404.200	- Of poly(oxyethylene) (polyethylene glycol)	lb		30%	
	3404.900	- Other	lb		30%	
34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.				
	3405.100	- Polishes, creams and similar preparations for footwear or leather	lb		30%	
	3405.200	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	lb		30%	
	3405.300	- Polishes and similar preparations for coachwork, other than metal polishes	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	3405.400	- Scouring pastes and powders and other scouring preparations	lb		30%	
	3405.900	- Other	lb		30%	
34.06	3406.000	Candles, tapers and the like.	lb		30%	
34.07	3407.000	Modelling pastes, including those put up for children's amusement; preparations known as “dental wax” or as “dental impression compounds”, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	lb		30%	

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES;
GLUES; ENZYMES

Notes.

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

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

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
35.01		Casein, caseinates and other casein derivatives; casein glues.				
	3501.100	- Casein	lb		30%	
	3501.900	- Other	lb		30%	
35.02		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	3502.110	- Egg albumin : -- Dried	lb		30%	
	3502.190	-- Other	lb		30%	
	3502.200	- Milk albumin, including concentrates of two or more whey proteins	lb		30%	
	3502.900	- Other	lb		30%	
35.03	3503.000	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	lb		30%	
35.04	3504.000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	lb		30%	
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
35.06	3505.100	- Dextrins and other modified starches	lb		30%	
	3505.200	- Glues	lb		30%	
		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 lb				
35.07	3506.100	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 lb	lb		30%	
		- Other :				
	3506.910	-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	lb		30%	
	3506.990	-- Other	lb		30%	
		Enzymes; prepared enzymes not elsewhere specified or included.				
	3507.100	- Rennet and concentrates thereof	lb		30%	
	3507.900	- Other	lb		30%	

CHAPTER 36

**EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES;
PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS**

Notes.

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
36.01	3601.000	Propellant powders.	lb		30%	
36.02	3602.000	Prepared explosives, other than propellant powders.	lb		30%	
36.03	3603.000	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	lb		30%	
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.				
	3604.100	- Fireworks	lb		40%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	3604.200	- Signalling Flares	lb		0%	
	3604.900	-- Other	lb		30%	
36.05	3605.000	Matches, other than pyrotechnic articles of heading 36.04.	lb		30%	
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.				
	3606.100	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	lb		30%	
	3606.900	- Other	lb		30%	

CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Notes.

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
37.01		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.				
	3701.100	- For X-ray	lb		30%	
	3701.200	- Instant print film	lb		30%	
	3701.300	- Other plates and film, with any side exceeding 255 mm	lb		30%	
		- Other :				
	3701.910	-- For colour photography (polychrome)	lb		30%	
	3701.990	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
37.02		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.				
	3702.100	- For X-ray	lb		30%	
		- Other film, without perforations, of a width not exceeding 105 mm :				
	3702.310	-- For colour photography (polychrome)	lb		30%	
	3702.320	-- Other, with silver halide emulsion value	lb		30%	
	3702.390	-- Other	lb		30%	
		- Other film, without perforations, of a width exceeding 105 mm :				
	3702.410	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	lb		30%	
	3702.420	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	lb		30%	
	3702.430	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	lb		30%	
	3702.440	-- Of a width exceeding 105 mm but not exceeding 610 mm	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Other film, for colour photography (polychrome):				
	3702.510	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	lb		30%	
	3702.520	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	lb		30%	
	3702.530	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	lb		30%	
	3702.540	-- Of a width exceeding 16 mm but not exceeding 35mm and of a length not exceeding 30 m, other than for slides	lb		30%	
	3702.550	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	lb		30%	
	3702.560	-- Of a width exceeding 35 mm	lb		30%	
		- Other :				
	3702.910	-- Of a width not exceeding 16 mm	lb		30%	
	3702.930	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	lb		30%	
	3702.940	-- Of a width exceeding 16 mm but not exceeding 35mm and of a length exceeding 30 m	lb		30%	
	3702.950	-- Of a width exceeding 35 mm	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
37.03		Photographic paper, paperboard and textiles, sensitised, unexposed.				
	3703.100	- In rolls of a width exceeding 610 mm	lb		30%	
	3703.200	- Other, for colour photography (polychrome)	lb		30%	
	3703.900	- Other	lb		30%	
37.04	3704.000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	lb		30%	
37.05		Photographic plates and film, exposed and developed, other than cinematographic film.				
	3705.100	- For offset reproduction	lb		30%	
	3705.900	- Other	lb		30%	
37.06		Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.				
	3706.100	- Of a width of 35 mm or more	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
37.07	3706.900	- Other Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	lb		30%	
	3707.100	- Sensitising emulsions	lb		30%	
	3707.900	- Other	lb		30%	

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

4. Throughout the Nomenclature, “municipal waste” means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term “municipal waste”, however, does not cover:
- (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
 - (b) Industrial waste;
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6 (a) below.
5. For the purposes of heading 38.25, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
6. For the purposes of heading 38.25, the expression “other wastes” applies to :
- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) Other wastes from chemical or allied industries.

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

Subheading Notes.

1. Subheading 3808.500 covers only goods of heading 38.08, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters.
2. For the purposes of subheadings 3825.410 and 3825.490, “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.

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
38.01		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.				
	3801.100	- Artificial graphite	lb		30%	
	3801.200	- Colloidal or semi-colloidal graphite	lb		30%	
	3801.300	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	lb		30%	
	3801.900	- Other	lb		30%	
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.				
	3802.100	- Activated carbon	lb		30%	
	3802.900	- Other	lb		30%	
38.03	3803.000	Tall oil, whether or not refined.	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
38.04	3804.000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	lb		30%	
38.05		Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.				
	3805.100	- Gum, wood or sulphate turpentine oils	lb		30%	
	3805.900	- Other	lb		30%	
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.				
	3806.100	- Rosin and resin acids	lb		30%	
	3806.200	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	3806.300	- Ester gums	lb		30%	
	3806.900	- Other	lb		30%	
38.07	3807.000	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.	lb		30%	
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphurtreated bands, wicks and candles, and fly-papers).				
	3808.500	- Goods specified in Subheading Note 1 to this Chapter	lb		30%	
		- Other :				
	3808.910	-- Insecticides	lb		0%	
	3808.920	-- Fungicides	lb		30%	
	3808.930	-- Herbicides, anti-sprouting products and plant growth regulators	lb		30%	
	3808.940	-- Disinfectants	lb		30%	
	3808.990	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.				
	3809.100	- With a basis of amylaceous substances	lb		30%	
	3809.910	- Other : -- Of a kind used in the textile or like industries	lb		30%	
	3809.920	-- Of a kind used in the paper or like industries	lb		30%	
	3809.930	-- Of a kind used in the leather or like industries	lb		30%	
38.10		Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
38.11	3810.100	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	lb		30%	
	3810.900	- Other	lb		30%	
		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 :				
	3811.110	-- Based on lead compounds	lb		30%	
	3811.190	-- Other	lb		30%	
		- Additives for lubricating oils :				
	3811.210	-- Containing petroleum oils or oils obtained from bituminous minerals	lb		30%	
	3811.290	-- Other	lb		30%	
	3811.900	- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
38.12		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.				
	3812.100	- Prepared rubber accelerators	lb		30%	
	3812.200	- Compound plasticisers for rubber or plastics	lb		30%	
	3812.300	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	lb		30%	
38.13	3813.000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	lb		0%	
38.14		Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.				
	3814.001	--- Organic composite solvents and thinners for the dispersal of oil	lb		0%	
	3814.009	--- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.				
	3815.110	- Supported catalysts : -- With nickel or nickel compounds as the active substance	lb		30%	
	3815.120	-- With precious metal or precious metal compounds as the active substance	lb		30%	
	3815.190	-- Other	lb		30%	
	3815.900	- Other	lb		30%	
38.16	3816.000	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	lb		30%	
38.17	3817.000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	lb		30%	
38.18	3818.000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
38.19	3819.000	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	lb		30%	
38.20	3820.000	Anti-freezing preparations and prepared de-icing fluids.	lb		30%	
38.21	3821.000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	lb		30%	
38.22	3822.000	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	lb		30%	
38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols. - Industrial monocarboxylic fatty acids; acid oils from refining :				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
38.24	3823.110	-- Stearic acid	lb		30%		
	3823.120	-- Oleic acid	lb		30%		
	3823.130	-- Tall oil fatty acids	lb		30%		
	3823.190	-- Other	lb		30%		
	3823.700	- Industrial fatty alcohols	lb		30%		
			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.				
	3824.100	- Prepared binders for foundry moulds or cores	lb		30%		
	3824.300	- Non-agglomerated metal carbides mixed together or with metallic binders	lb		30%		
	3824.400	- Prepared additives for cements, mortars or concretes	lb		30%		
3824.500	- Non-refractory mortars and concretes	lb		30%			
3824.600	- Sorbitol other than that of subheading 2905.440	lb		30%			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Mixtures containing halogenated derivatives of methane, ethane or propane:				
	3824.710	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	lb		30%	
	3824.720	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	lb		30%	
	3824.730	-- Containing hydrobromofluorocarbons (HBFCs)	lb		30%	
	3824.740	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	lb		30%	
	3824.750	-- Containing carbon tetrachloride	lb		30%	
	3824.760	-- Containing 1,1,1-trichloroethane (methyl chloroform)	lb		30%	
	3824.770	-- Containing bromomethane (methyl bromide) or bromochloromethane	lb		30%	
	3824.780	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	lb		30%	
	3824.790	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
38.25		- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate :				
	3824.810	-- Containing oxirane (ethylene oxide)	lb		30%	
	3824.820	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	lb		30%	
	3824.830	-- Containing tris(2,3-dibromopropyl) phosphate	lb		30%	
	3824.900	- Other	lb		30%	
		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.				
	3825.100	- Municipal waste	lb		30%	
	3825.200	- Sewage sludge	lb		30%	
	3825.300	- Clinical waste	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Waste organic solvents :				
	3825.410	-- Halogenated	lb		30%	
	3825.490	-- Other	lb		30%	
	3825.500	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti- freeze fluids	lb		30%	
		- Other wastes from chemical or allied industries :				
	3825.610	-- Mainly containing organic constituents	lb		30%	
	3825.690	-- Other	lb		30%	
	3825.900	- Other	lb		30%	

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);

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- (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).
3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories :
- (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading 39.10);
 - (e) Resols (heading 39.09) and other prepolymers.
4. The expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together. If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms :
 - (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
8. For the purposes of heading 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
9. For the purposes of heading 39.18, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II :
 - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and and parts and fittings thereof;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
 - (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Notes.

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions :
 - (a) Where there is a subheading named “Other” in the same series :
 - (1) The designation in a subheading of a polymer by the prefix “poly” (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.
 - (2) The copolymers named in subheadings 3901.300, 3903.200, 3903.300 and 3904.300 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 3920.430, the term “plasticisers” includes secondary plasticisers.

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
39.01		I.- PRIMARY FORMS				
		Polymers of ethylene, in primary forms.				
	3901.100	- Polyethylene having a specific gravity of less than 0.94	lb		30%	
	3901.200	- Polyethylene having a specific gravity of 0.94 or more	lb		30%	
	3901.300	- Ethylene-vinyl acetate copolymers value	lb		30%	
	3901.900	- Other	lb		30%	
39.02		Polymers of propylene or of other olefins, in primary forms.				
	3902.100	- Polypropylene	lb		30%	
	3902.200	- Polyisobutylene	lb		30%	
	3902.300	- Propylene copolymers	lb		30%	
	3902.900	- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
39.03		Polymers of styrene, in primary forms.				
		- Polystyrene :				
	3903.110	-- Expansible	lb		30%	
	3903.190	-- Other	lb		30%	
	3903.200	- Styrene-acrylonitrile (SAN) copolymers	lb		30%	
	3903.300	- Acrylonitrile-butadiene-styrene (ABS) copolymers	lb		30%	
	3903.900	- Other	lb		30%	
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.				
	3904.100	- Poly(vinyl chloride), not mixed with any other substances	lb		30%	
		- Other poly(vinyl chloride) :				
	3904.210	-- Non-plasticised	lb		30%	
	3904.220	-- Plasticised	lb		30%	
	3904.300	- Vinyl chloride-vinyl acetate copolymers	lb		30%	
	3904.400	- Other vinyl chloride copolymers value	lb		30%	
	3904.500	- Vinylidene chloride polymers	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
39.05	3904.610	- Fluoro-polymers : -- Polytetrafluoroethylene	lb		30%	
	3904.690	-- Other	lb		30%	
	3904.900	- Other	lb		30%	
	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.					
	3905.120	- Poly(vinyl acetate) : -- In aqueous dispersion	lb		30%	
	3905.190	-- Other	lb		30%	
	3905.210	- Vinyl acetate copolymers : -- In aqueous dispersion	lb		30%	
	3905.290	-- Other	lb		30%	
	3905.300	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	lb		30%	30%
	3905.910	- Other : -- Copolymers	lb		30%	
39.06	3905.990	-- Other	lb		30%	
	Acrylic polymers in primary forms.					
	3906.100	- Poly(methyl methacrylate)	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
39.07	3906.900	- Other Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	lb		30%		
	3907.100	- Polyacetals	lb		30%		
	3907.200	- Other polyethers	lb		30%		
	3907.300	- Epoxide resins	lb		30%		
	3907.400	- Polycarbonates	lb		30%		
	3907.500	- Alkyd resins	lb		30%		
	3907.600	- Poly(ethylene terephthalate)	lb		30%		
	3907.700	- Poly(lactic acid)	lb		30%		
			- Other polyesters :				
	3907.910	-- Unsaturated	lb		30%		
3907.990	-- Other	lb		30%			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
39.08		Polyamides in primary forms.				
	3908.100	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	lb		30%	
	3908.900	- Other	lb		30%	
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.				
	3909.100	- Urea resins; thiourea resins	lb		30%	
	3909.200	- Melamine resins	lb		30%	
	3909.300	- Other amino-resins	lb		30%	
	3909.400	- Phenolic resins	lb		30%	
	3909.500	- Polyurethanes	lb		30%	
39.10	3910.000	Silicones in primary forms.	lb		30%	
39.11		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
39.12	3911.100	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	lb		30%		
	3911.900	- Other	lb		30%		
		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.					
		- Cellulose acetates :					
	3912.110	-- Non-plasticised	lb		30%		
	3912.120	-- Plasticised	lb		30%		
	3912.200	- Cellulose nitrates (including collodions)	lb		30%		
		- Cellulose ethers :					
	3912.310	-- Carboxymethylcellulose and its salts	lb		30%		
	3912.390	-- Other	lb		30%		
39.13	3912.900	- Other	lb		30%		
		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.					

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	3913.100	- Alginic acid, its salts and esters	lb		30%	
	3913.900	- Other	lb		30%	
39.14	3914.000	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	lb		30%	
		II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES				
39.15		Waste, parings and scrap, of plastics.				
	3915.100	- Of polymers of ethylene	lb		30%	
	3915.200	- Of polymers of styrene	lb		30%	
	3915.300	- Of polymers of vinyl chloride	lb		30%	
	3915.900	- Of other plastics	lb		30%	
39.16		Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
39.17	3916.100	- Of polymers of ethylene	lb		30%		
	3916.200	- Of polymers of vinyl chloride	lb		30%		
	3916.900	- Of other plastics	lb		30%		
			Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.				
	3917.100	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	lb		30%		
			- Tubes, pipes and hoses, rigid :				
	3917.210	-- Of polymers of ethylene	lb		10%		
	3917.220	-- Of polymers of propylene	lb		10%		
	3917.230	-- Of polymers of vinyl chloride	lb		10%		
	3917.290	-- Of other plastics	lb		10%		
			- Other tubes, pipes and hoses :				
	3917.310	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	lb		30%		
3917.320	-- Other, not reinforced or otherwise combined with other materials, without fittings	lb		30%			
3917.330	-- Other, not reinforced or otherwise combined with other materials, with fittings	lb		30%			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
39.18	3917.390	-- Other	lb		30%	
	3917.400	- Fittings	lb		30%	
		Floor coverings of plastics, whether or not selfadhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.				
39.19	3918.100	- Of polymers of vinyl chloride	lb		30%	
	3918.900	- Of other plastics	lb		30%	
		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.				
39.20	3919.100	- In rolls of a width not exceeding 20 cm	lb		30%	
	3919.900	- Other	lb		30%	
		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	3920.100	- Of polymers of ethylene	lb		30%	
	3920.200	- Of polymers of propylene	lb		30%	
	3920.300	- Of polymers of styrene	lb		30%	
		- Of polymers of vinyl chloride :				
	3920.430	-- Containing by weight not less than 6 % plasticisers	lb		30%	
	3920.490	-- Other	lb		30%	
		- Of acrylic polymers :				
	3920.510	-- Of poly(methyl methacrylate)	lb		30%	
	3920.590	-- Other	lb		30%	
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :				
	3920.610	-- Of polycarbonates	lb		30%	
	3920.620	-- Of poly(ethylene terephthalate)	lb		30%	
	3920.630	-- Of unsaturated polyesters	lb		30%	
	3920.690	-- Of other polyesters	lb		30%	
		- Of cellulose or its chemical derivatives :				
	3920.710	-- Of regenerated cellulose	lb		30%	
	3920.730	-- Of cellulose acetate	lb		30%	
	3920.790	-- Of other cellulose derivatives	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
39.21	3920.910	- Of other plastics : -- Of poly(vinyl butyral)	lb		30%	
	3920.920	-- Of polyamides	lb		30%	
	3920.930	-- Of amino-resins	lb		30%	
	3920.940	-- Of phenolic resins	lb		30%	
	3920.990	-- Of other plastics	lb		30%	
			Other plates, sheets, film, foil and strip, of plastics.			
39.22		- Cellular :				
	3921.110	-- Of polymers of styrene	lb		30%	
	3921.120	-- Of polymers of vinyl chloride	lb		30%	
	3921.130	-- Of polyurethanes	lb		30%	
	3921.140	-- Of regenerated cellulose	lb		30%	
	3921.190	-- Of other plastics	lb		30%	
	3921.900	- Other	lb		30%	
		Baths, shower-baths, sinks, wash- basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.				
	3922.100	- Baths, shower-baths, sinks and wash- basins	lb	no	30%	
	3922.200	- Lavatory seats and covers	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
39.23	3922.900	- Other Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	lb		30%	
	3923.100	- Boxes, cases, crates and similar articles	lb	no	30%	
		- Sacks and bags (including cones) :				
		-- Of polymers of ethylene				
	3923.211	--- Non-biodegradable sacks and bags of ethylene	lb	no	40%	
	3923.212	--- Bio-degradable sacks and bags of ethylene	lb	no	15%	
		-- Of other plastics				
	3923.291	--- Non-biodegradable sacks and bags of plastic	lb	no	40%	
	3923.292	--- Biodegradable bags of plastic	lb	no	15%	
	3923.299	--- Other	lb	no	40%	
3923.300	- Carboys, bottles, flasks and similar articles	lb		30%		
3923.400	- Spools, cops, bobbins and similar supports	lb		30%		
3923.500	- Stoppers, lids, caps and other closures	lb		30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
39.24	3923.900	- Other Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	lb		30%	
	3924.100	- Tableware and kitchenware	lb		30%	
39.25	3924.900	- Other Builders' ware of plastics, not elsewhere specified or included.	lb		30%	
	3925.100	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	lb	no	10%	
	3925.200	- Doors, windows and their frames and thresholds for doors - Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	lb	no	10%	
	3925.301	--- Exterior shutters (Hurricane)	lb	no	0%	
	3925.309	--- Other	lb		10%	
	3925.901	- Other --- Guttering	lb		10%	
	3925.909	--- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.				
	3926.100	- Office or school supplies	lb		30%	
	3926.200	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	lb		30%	
	3926.300	- Fittings for furniture, coachwork or the like	lb		30%	
	3926.400	- Statuettes and other ornamental articles	lb	no	30%	
		- Other				
	3926.901	--- Construction materials made of plastic	lb		10%	
	3926.909	--- Other	lb		30%	

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, guttapercha, 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);

5(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

(iii) very small amounts of the following : heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6. For the purposes of heading 40.04, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.

8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 40.08 the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.				
	4001.100	- Natural rubber latex, whether or not pre-vulcanised	lb		30%	
		- Natural rubber in other forms :				
	4001.210	-- Smoked sheets	lb		30%	
	4001.220	-- Technically specified natural rubber (TSNR)	lb		30%	
	4001.290	-- Other	lb		30%	
	4001.300	- Balata, gutta-percha, guayule, chicle and similar natural gums	lb		30%	
40.02		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.				
		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :			30%	
	4002.110	-- Latex	lb		30%	
	4002.190	-- Other	lb		30%	

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	4002.200	- Butadiene rubber (BR)	lb		30%	
		- Isobutene-isoprene (butyl) rubber (IIR); haloisobutene-isoprene rubber (CIIR or BIIR) :				
	4002.310	-- Isobutene-isoprene (butyl) rubber (IIR)	lb		30%	
	4002.390	-- Other	lb		30%	
		- Chloroprene (chlorobutadiene) rubber (CR) :				
	4002.410	-- Latex	lb		30%	
	4002.490	-- Other	lb		30%	
		- Acrylonitrile-butadiene rubber (NBR) :				
	4002.510	-- Latex	lb		30%	
	4002.590	-- Other	lb		30%	
	4002.600	- Isoprene rubber (IR)	lb		30%	
	4002.700	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	lb		30%	
	4002.800	- Mixtures of any product of heading 40.01 with any product of this heading	lb		30%	
		- Other :				
	4002.910	-- Latex	lb		30%	
	4002.990	-- Other	lb		30%	
40.03	4003.000	Reclaimed rubber in primary forms or in plates, sheets or strip.	lb		30%	

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40.04	4004.000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	lb	30%
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.		
	4005.100	- Compounded with carbon black or silica	lb	30%
	4005.200	- Solutions; dispersions other than those of subheading 4005.100	lb	30%
		- Other :		
	4005.910	-- Plates, sheets and strip	lb	30%
	4005.990	-- Other	lb	30%
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.		
	4006.100	- "Camel-back" strips for retreading rubber tyres	lb	30%
	4006.900	- Other	lb	30%
40.07	4007.000	Vulcanised rubber thread and cord.	lb	30%
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.		

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40.09		- Of cellular rubber :				
	4008.110	-- Plates, sheets and strip	lb		30%	
	4008.190	-- Other	lb		30%	
		- Of non-cellular rubber :				
	4008.210	-- Plates, sheets and strip	lb		30%	
	4008.290	-- Other	lb		30%	
		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 :				
	4009.110	-- Without fittings	lb		30%	
	4009.120	-- With fittings	lb		30%	
		- Reinforced or otherwise combined only with metal :				
	4009.210	-- Without fittings	lb		30%	
	4009.220	-- With fittings	lb		30%	
		- Reinforced or otherwise combined only with textile materials :				
	4009.310	-- Without fittings	lb		30%	
	4009.320	-- With fittings	lb		30%	
	- Reinforced or otherwise combined with other materials :					
4009.410	-- Without fittings	lb		30%		
4009.420	-- With fittings	lb		30%		

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40.10		<p>Conveyor or transmission belts or belting, of vulcanised rubber.</p> <p>- Conveyor belts or belting :</p>				
	4010.110	-- Reinforced only with metal	lb		30%	
	4010.120	-- Reinforced only with textile materials	lb		30%	
	4010.190	-- Other	lb		30%	
		- Transmission belts or belting :				
	4010.310	-- Endless transmission belts of trapezoidal crosssection (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	lb		30%	
	4010.320	-- Endless transmission belts of trapezoidal crosssection (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	lb		30%	
	4010.330	-- Endless transmission belts of trapezoidal crosssection (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	lb		30%	
	4010.340	-- Endless transmission belts of trapezoidal crosssection (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	lb		30%	
	4010.350	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	lb		30%	

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40.11	4010.360	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	lb		30%		
	4010.390	-- Other	lb		30%		
		New pneumatic tyres, of rubber.					
	4011.100	- Of a kind used on motor cars (including station wagons and racing cars)	lb	no	30%		
	4011.200	- Of a kind used on buses or lorries	lb	no	30%		
	4011.300	- Of a kind used on aircraft	lb	no	30%		
	4011.400	- Of a kind used on motorcycles	lb	no	30%		
	4011.500	- Of a kind used on bicycles	lb	no	30%		
		- Other, having a "herring-bone" or similar tread :					
	4011.610	-- Of a kind used on agricultural or forestry vehicles and machines	lb	no	30%		
	4011.620	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	lb	no	30%		
	4011.630	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	lb	no	30%		
4011.690	-- Other	lb	no	30%			

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		- Other :				
	4011.920	-- Of a kind used on agricultural or forestry vehicles and machines	lb	no	30%	
	4011.930	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	lb	no	30%	
	4011.940	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	lb	no	30%	
	4011.990	-- Other	lb	no	30%	
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.				
		- Retreaded tyres :				
	4012.110	-- Of a kind used on motor cars (including station wagons and racing cars)	lb.	no	30%	
	4012.120	-- Of a kind used on buses or lorries	lb.	no	30%	
	4012.130	-- Of a kind used on aircraft	lb.	no	30%	
	4012.190	-- Other	lb.	no	30%	
	4012.200	- Used pneumatic tyres	lb.	no	30%	
	4012.900	- Other	lb.	no	30%	
40.13		Inner tubes, of rubber.				
	4013.100	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	lb	no	30%	

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	4013.200	- Of a kind used on bicycles	lb.	no	30%	
	4013.900	- Other	lb.	no	30%	
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.				
	4014.100	- Sheath contraceptives	lb.	no.	0%	
	4014.900	- Other	lb.	no.	30%	
40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.				
		- Gloves, mittens and mitts :				
	4015.110	-- Surgical	lb.	2u	30%	
	4015.190	-- Other	lb.	2u	30%	
	4015.900	- Other	lb		30%	
40.16		Other articles of vulcanised rubber other than hard rubber.				
	4016.100	- Of cellular rubber	lb		30%	

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		- Other :				
	4016.910	-- Floor coverings and mats	lb		30%	
	4016.920	-- Erasers	lb		30%	
	4016.930	-- Gaskets, washers and other seals	lb		30%	
	4016.940	-- Boat or dock fenders, whether or not inflatable	lb		30%	
	4016.950	-- Other inflatable articles	lb		30%	
	4016.990	-- Other	lb		30%	
40.17	4017.000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	lb		30%	

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 Astrakan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.
 - 2(A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).
 - 2(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.
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HEADING No.		DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
41.01		Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further repared), whether or not dehaired or split.				
	4101.200	- Whole hides and skins, of a weight per skin not exceeding 8 lb when simply dried, 10 lb when drysalted, or 16 lb when fresh, wet-salted or otherwise preserved	lb		30%	
	4101.500	- Whole hides and skins, of a weight exceeding 16 lb	lb		30%	
	4101.900	- Other, including butts, bends and bellies	lb		30%	

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HEADING No.		DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
41.02		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.				
	4102.100	- With wool on	lb		30%	
		- Without wool on :				
	4102.210	-- Pickled	lb		30%	
	4102.290	-- Other	lb		30%	
41.03		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.				

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HEADING No.		DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
41.04	4103.200	- Of reptiles	lb		30%		
	4103.300	- Of swine	lb		30%		
	4103.900	- Other	lb		30%		
			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) :				
	4104.110	-- Full grains, unsplit; grain splits	lb		30%		
	4104.190	-- Other	lb		30%		
41.05		- In the dry state (crust) :					
	4104.410	-- Full grains, unsplit; grain splits	lb		30%		
	4104.490	-- Other	lb		30%		
		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.					

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HEADING No.		DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
41.06	4105.100	- In the wet state (including wet-blue)	lb		30%	
	4105.300	- In the dry state (crust)	lb		30%	
		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 :				
	4106.210	-- In the wet state (including wet-blue)	lb		30%	
	4106.220	-- In the dry state (crust)	lb		30%	
		- Of swine :				
	4106.310	-- In the wet state (including wet-blue)	lb		30%	
	4106.320	-- In the dry state (crust)	lb		30%	
	4106.400	- Of reptiles	lb		30%	
	- Other :					
4106.910	-- In the wet state (including wet-blue)	lb		30%		
4106.920	-- In the dry state (crust)	lb		30%		

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HEADING No.		DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
41.07		Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.				
		- Whole hides and skins :				
	4107.110	-- Full grains, unsplit	lb		30%	
	4107.120	-- Grain splits	lb		30%	
	4107.190	-- Other	lb		30%	
		- Other, including sides :				
	4107.910	-- Full grains, unsplit	lb		30%	
	4107.920	-- Grain splits	lb		30%	
	4107.990	-- Other	lb		30%	
[41.08]						
[41.09]						
[41.10]						
[41.11]						

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HEADING No.		DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
41.12	4112.000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	lb		30%	
41.13		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.				
	4113.100	- Of goats or kids	lb		30%	
	4113.200	- Of swine	lb		30%	
	4113.300	- Of reptiles	lb		30%	
	4113.900	- Other	lb		30%	

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HEADING No.		DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.				
	4114.100	- Chamois (including combination chamois) leather	lb		30%	
	4114.200	- Patent leather and patent laminated leather; metallised leather	lb		30%	
41.15		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.				

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HEADING No.		DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	4115.100	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	lb		30%	
	4115.200	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	lb		30%	

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. 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.
 - 2(A) In addition to the provisions of Note 1 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).
 - 2(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.
 3. For the purposes of heading 42.03, the expression “articles of apparel and clothing accessories” applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).
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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
42.01	4201.000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	lb	no	30%	
42.02		<p>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottlecases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.</p> <p>- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:</p>				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	4202.110	-- With outer surface of leather, of composition leather or of patent leather	lb.	no	30%	
	4202.120	-- With outer surface of plastics or of textile materials	lb.	no	30%	
	4202.190	-- Other	lb.	no	30%	
		- Handbags, whether or not with shoulder strap, including those without handle :				
	4202.210	-- With outer surface of leather, of composition leather or of patent leather	lb.	no.	30%	
	4202.220	-- With outer surface of plastic sheeting or of textile materials	lb.	no.	30%	
	4202.290	-- Other	lb.	no.	30%	
		- Articles of a kind normally carried in the pocket or in the handbag:				
	4202.310	-- With outer surface of leather, of composition leather or of patent leather	lb.	no	30%	
	4202.320	-- With outer surface of plastic sheeting or of textile materials	lb.	no	30%	
	4202.390	-- Other	lb.	no	30%	
		- Other :				
	4202.910	-- With outer surface of leather, of composition leather or of patent leather	lb.	no	30%	
	4202.920	-- With outer surface of plastic sheeting or of textile materials	lb.	no	30%	
	4202.990	-- Other	lb.	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
42.03		Articles of apparel and clothing accessories, of leather or of composition leather.				
	4203.100	- Articles of apparel	lb.	no	30%	
	4203.210	- Gloves, mittens and mitts : -- Specially designed for use in sports	lb.	2u	30%	
	4203.290	-- Other	lb.	2u	30%	
	4203.300	- Belts and bandoliers	lb.	no	30%	
	4203.400	- Other clothing accessories	lb.		30%	
[42.04]						
42.05	4205.000	Other articles of leather or of composition leather.	lb.		30%	
42.06	4206.000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	lb.		30%	

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

Notes.

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
43.02	4301.100	- Of mink, whole, with or without head, tail or paws	lb		30%		
	4301.300	- 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	lb		30%		
	4301.600	- Of fox, whole, with or without head, tail or paws	lb		30%		
	4301.800	- Other furskins, whole, with or without head, tail or paws	lb		30%		
	4301.900	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	lb		30%		
			Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.			30%	
			- Whole skins, with or without head, tail or paws, not assembled:				
	4302.110	-- Of mink	lb		30%		
	4302.190	-- Other	lb		30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
43.03	4302.200	- Heads, tails, paws and other pieces or cuttings, not assembled	lb		30%	
	4302.300	- Whole skins and pieces or cuttings thereof, assembled	lb		30%	
	Articles of apparel, clothing accessories and other articles of furskin.					
	4303.100	- Articles of apparel and clothing accessories	lb		30%	
43.04	4303.900	- Other	lb		30%	
	4304.000	Artificial fur and articles thereof.	lb		30%	

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);
 - (i) Goods of heading 68.08;
 - (k) Imitation jewellery of heading 71.17;
 - (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (n) Parts of firearms (heading 93.05);
 - (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) 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.

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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 subheadings 4403.410 to 4403.490, 4407.210 to 4407.290, 4408.310 to 4408.390 and 4412.310, the expression “tropical wood” means one of the following types of wood : Abura, Acajou d’Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.				
	4401.100	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	lb		30%	

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		- Wood in chips or particles :				
	4401.210	-- Coniferous	lb		30%	
	4401.220	-- Non-coniferous	lb		30%	
	4401.300	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	lb		30%	
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.				
	4402.100	Of bamboo	lb		30%	
	4402.900	- Other	lb		30%	
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.				
	4403.100	- Treated with paint, stains, creosote or other preservatives	lb		10%	
	4403.200	- Other, coniferous	lb		10%	
		- Other, of tropical wood specified in Subheading Note 1 to this Chapter :				
	4403.410	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	lb		10%	
	4403.490	-- Other	lb		10%	

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		- Other :				
	4403.910	-- Of oak (<i>Quercus spp.</i>)	lb		10%	
	4403.920	-- Of beech (<i>Fagus spp.</i>)	lb		10%	
	4403.990	-- Other	lb		10%	
44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.				
	4404.100	- Coniferous	lb		30%	
	4404.200	- Non-coniferous	lb		30%	
44.05	4405.000	Wood wool; wood flour.	lb		30%	
44.06		Railway or tramway sleepers (cross-ties) of wood.				
	4406.100	- Not impregnated	lb		30%	
	4406.900	- Other	lb		30%	
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.				

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	4407.100	- Coniferous	lb		10%	
		- Of tropical wood specified in Subheading Note 1 tonthis Chapter :				
	4407.210	-- Mahogany (Swietenia spp.)	lb		10%	
	4407.220	-- Virola, Imbuia and Balsa	lb		10%	
	4407.250	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	lb		10%	
	4407.260	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	lb		10%	
	4407.270	-- Sapelli	lb		10%	
	4407.280	-- Iroko	lb		10%	
	4407.290	-- Other	lb		10%	
		- Other :				
	4407.910	-- Of oak (Quercus spp.)	lb		10%	
	4407.920	-- Of beech (Fagus spp.)	lb		10%	
	4407.930	-- Of maple (Acer spp.)	lb		10%	
	4407.940	-- Of cherry (Prunus spp.)	lb		10%	
	4407.950	-- Of ash (Fraxinus spp.)	lb		10%	
	4407.990	-- Other	lb		10%	
44.08		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.				

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	4408.100	- Coniferous	lb		10%	
		- Of tropical wood specified in Subheading Note 1 to this Chapter :				
	4408.310	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	lb		10%	
	4408.390	-- Other	lb		10%	
	4408.900	- Other	lb		10%	
44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.				
	4409.100	- Coniferous	lb		10%	
		- Non-coniferous :				
	4409.210	-- Of bamboo	lb		10%	
	4409.290	-- Other	lb		10%	
44.10		Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.				

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		- Of wood:				
	4410.110	-- Particle board	lb		10%	
	4410.120	-- Oriented strand board (OSB)	lb		10%	
	4410.190	-- Other	lb		10%	
	4410.900	- Other value	lb		10%	
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.				
		- Medium density fibreboard (MDF) :				
	4411.120	-- Of a thickness not exceeding 5 mm	lb		10%	
	4411.130	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	lb		10%	
	4411.140	-- Of a thickness exceeding 9 mm	lb		10%	
		- Other :				
	4411.920	-- Of a density exceeding 0.8 g/cm ³ value	lb		10%	
	4411.930	-- Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	lb		10%	
	4411.940	-- Of a density not exceeding 0.5 g/cm ³	lb		10%	
44.12		Plywood, veneered panels and similar laminated wood.				
		- Of bamboo :				
	4412.101	--- Flooring Panels	lb		10%	
	4412.109	--- Other	lb		10%	

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		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :				
		-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter :				
	4412.311	--- Flooring Panels	lb		10%	
	4412.319	--- Other	lb		10%	
		-- Other, with at least one outer ply of nonconiferous wood :	lb		10%	
	4412.321	--- Flooring Panels	lb		10%	
	4412.329	--- Other	lb		10%	
		-- Other :				
	4412.391	--- Flooring Panels	lb		10%	
	4412.399	--- Other	lb		10%	
		- Other :				
		-- Blockboard, laminboard and battenboard :	lb		10%	
	4412.941	--- Flooring Panels	lb		10%	
	4412.949	--- Other	lb		10%	
		-- Other :				
	4412.991	--- Flooring Panels	lb		10%	
	4412.999	--- Other	lb		10%	
44.13	4413.000	Densified wood, in blocks, plates, strips or profile shapes.	lb		30%	

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44.14	4414.000	Wooden frames for paintings, photographs, mirrors or similar objects.	lb.	no	30%	
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.				
	4415.100	- Cases, boxes, crates, drums and similar packings; cable-drums	lb.	no	30%	
	4415.200	- Pallets, box pallets and other load boards; pallet collars	lb.	no	30%	
44.16	4416.000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	lb	no	30%	
44.17	4417.000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	lb	no	30%	
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.			30%	
	4418.100	- Windows, French-windows and their frames	lb	no	10%	

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	4418.200	- Doors and their frames and thresholds	lb	no	10%	
	4418.400	- Shuttering for concrete constructional work	lb		10%	
	4418.500	- Shingles and shakes	lb	no	10%	
	4418.600	- Posts and beams	lb	no	10%	
		- Assembled flooring panels :				
	4418.710	-- For mosaic floors	lb	no	10%	
	4418.720	-- Other, multilayer	lb	no	10%	
	4418.790	-- Other	lb	no	10%	
	4418.900	- Other	lb		30%	
44.19	4419.000	Tableware and kitchenware, of wood.	lb	no	30%	
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.				
	4420.100	- Statuettes and other ornaments, of wood	lb	no	30%	
	4420.900	- Other	lb		30%	

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44.21		Other articles of wood.				
	4421.100	- Clothes hangers	lb	no	30%	
	4421.200	- Coffins	lb	no	0%	
		- Other				
	4421.901	--- Hurricane Shutters	lb	no	0%	
	4421.909	--- Other	lb		30%	

CHAPTER 45

CORK AND ARTICLES OF CORK

Note.

1. This Chapter does not cover :

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.				
	4501.100	- Natural cork, raw or simply prepared	lb		30%	
	4501.900	- Other	lb		30%	
45.02	4502.000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	lb		30%	
45.03		Articles of natural cork.				
	4503.100	- Corks and stoppers	lb	no	30%	
	4503.900	- Other	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.				
	4504.100	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	lb		30%	
	4504.900	- Other	lb		30%	

CHAPTER 46

MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING
MATERIALS; BASKETWARE AND WICKERWORK

Notes.

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
46.02		- Mats, matting and screens of vegetable materials :				
	4601.210	-- Of bamboo	lb		30%	
	4601.220	-- Of rattan	lb		30%	
	4601.290	-- Other	lb		30%	
		- Other :				
	4601.920	-- Of bamboo	lb		30%	
	4601.930	-- Of rattan	lb		30%	
	4601.940	-- Of other vegetable materials	lb		30%	
	4601.990	-- Other	lb		30%	
		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.				
		- Of vegetable materials :				
	4602.110	-- Of bamboo	lb		30%	
	4602.120	-- Of rattan	lb		30%	
	4602.190	-- Other	lb		30%	
4602.900	- Other	lb		30%		

SECTION X

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

CHAPTER 47

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

Note.

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
47.01	4701.000	Mechanical wood pulp.	lb		30%	
47.02	4702.000	Chemical wood pulp, dissolving grades.	lb		30%	
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.				
		- Unbleached :				
	4703.110	-- Coniferous	lb		30%	
	4703.190	-- Non-coniferous	lb		30%	
		- Semi-bleached or bleached :				
	4703.210	-- Coniferous	lb		30%	
	4703.290	-- Non-coniferous	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
47.04		Chemical wood pulp, sulphite, other than dissolving grades.				
		- Unbleached :				
	4704.110	-- Coniferous	lb		30%	
	4704.190	-- Non-coniferous	lb		30%	
		- Semi-bleached or bleached :				
	4704.210	-- Coniferous	lb		30%	
	4704.290	-- Non-coniferous	lb		30%	
47.05	4705.000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	lb		30%	
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material				
	4706.100	- Cotton linters pulp	lb		30%	
	4706.200	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	lb		30%	
	4706.300	- Other, of bamboo	lb		30%	
		- Other :				
	4706.910	-- Mechanical	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
47.07	4706.920	-- Chemical	lb		30%	
	4706.930	-- Semi-chemical	lb		30%	
		Recovered (waste and scrap) paper or paperboard.				
	4707.100	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	lb		30%	
	4707.200	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	lb		30%	
	4707.300	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	lb		30%	
	4707.900	- Other, including unsorted waste and scrap	lb		30%	

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARD

Notes.

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

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

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

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

(b) containing more than 8 % ash, and

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

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

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

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

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

(a) coloured throughout the mass; or

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

1. a caliper of 225 micrometres (microns) or less, or
2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3 %; or

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

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

6. In this Chapter “kraft paper and paperboard” means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
8. Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
9. For the purposes of heading 48.14, the expression “wallpaper and similar wall coverings” applies only to:

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

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

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

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

(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall

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

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

Subheading Notes.

1. For the purposes of subheadings 4804.110 and 4804.190, “kraftliner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

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

2. For the purposes of subheadings 4804.210 and 4804.290, “sack kraft paper” means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications :
- (a) Having a Mullen burst index of not less than 3.7 kPa·m²/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.
- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

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

3. For the purposes of subheading 4805.110, “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 semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50 % relative humidity, at 23 °C.
4. Subheading 4805.120 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50 % relative humidity, at 23 °C.
5. Subheadings 4805.240 and 4805.250 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m²/g.
6. For the purposes of subheading 4805.300, “sulphite wrapping paper” means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa·m²/g.
7. For the purposes of subheading 4810.220, “light-weight coated paper” means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
48.01	4801.000	Newsprint, in rolls or sheets.	lb		0%	
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.				
	4802.100	- Hand-made paper and paperboard	lb		30%	
	4802.200	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	lb		30%	
	4802.400	- Wallpaper base	lb		30%	
		- 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:				
	4802.540	-- Weighing less than 40 g/m ²	lb		30%	
	4802.550	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	4802.560	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	lb		30%	
	4802.570	-- Other, weighing 40 g/m ² or more but not more than 150 g/m ²	lb		30%	
	4802.580	-- Weighing more than 150 g/m ²	lb		30%	
		- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemimechanical process:				
	4802.610	-- In rolls	lb		30%	
	4802.620	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	lb		30%	
	4802.690	-- Other	lb		30%	
48.03	4803.000	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface decorated or printed, in rolls or sheets.	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
48.04		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.				
		- Kraftliner :				
	4804.110	-- Unbleached	lb		30%	
	4804.190	-- Other	lb		30%	
		- Sack kraft paper :				
	4804.210	-- Unbleached	lb		30%	
	4804.290	-- Other	lb		30%	
		- Other kraft paper and paperboard weighing 150g/m ² or less :				
	4804.310	-- Unbleached	lb		30%	
	4804.390	-- Other	lb		30%	
		- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225g/m ² :				
	4804.410	-- Unbleached	lb		30%	
	4804.420	-- 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	lb		30%	
	4804.490	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
48.05		- Other kraft paper and paperboard weighing 225 g/m ² or more :					
	4804.510	-- Unbleached	lb		30%		
	4804.520	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	lb		30%		
	4804.590	-- Other	lb		30%		
		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 :					
	4805.110	-- Semi-chemical fluting paper	lb		30%		
	4805.120	-- Straw fluting paper	lb		30%		
	4805.190	-- Other	lb		30%		
		- Testliner (recycled liner board) :					
	4805.240	-- Weighing 150 g/m ² or less	lb		30%		
	4805.250	-- Weighing more than 150 g/m ²	lb		30%		
	4805.300	- Sulphite wrapping paper	lb		30%		
4805.400	- Filter paper and paperboard	lb		30%			
4805.500	- Felt paper and paperboard	lb		30%			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
48.06	4805.910	- Other : -- Weighing 150 g/m ² or less	lb		30%	
	4805.920	-- Weighing more than 150 g/m ² but less than 225 g/m ²	lb		30%	
	4805.930	-- Weighing 225 g/m ² or more	lb		30%	
		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.				
48.07	4806.100	- Vegetable parchment	lb		30%	
	4806.200	- Greaseproof papers	lb		30%	
	4806.300	- Tracing papers	lb		30%	
	4806.400	- Glassine and other glazed transparent or translucent papers	lb		30%	
	4807.000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
48.08		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.				
	4808.100	- Corrugated paper and paperboard, whether or not perforated	lb		30%	
	4808.200	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	lb		30%	
	4808.300	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	lb		30%	
	4808.900	- Other	lb		30%	
48.09		Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.				
	4809.200	- Self-copy paper	lb		30%	
	4809.900	- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
48.10		<p>Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.</p> <p>- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemimechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :</p>				
	4810.130	-- In rolls	lb		30%	
	4810.140	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	lb		30%	
	4810.190	-- Other	lb		30%	
		<p>- 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 :</p>				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	4810.220	-- Light-weight coated paper	lb		30%	
	4810.290	-- Other	lb		30%	
		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :				
	4810.310	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	lb		30%	
	4810.320	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	lb		30%	
	4810.390	-- Other	lb		30%	
		- Other paper and paperboard :				
	4810.920	-- Multi-ply	lb		30%	
	4810.990	-- Other	lb		30%	

**SECTION X
CHAPTER 48**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
48.11		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.				
	4811.100	- Tarred, bituminised or asphalted paper and paperboard	lb		30%	
		- Gummed or adhesive paper and paperboard:				
	4811.410	-- Self-adhesive	lb		30%	
	4811.490	-- Other	lb		30%	
		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :				
	4811.510	-- Bleached, weighing more than 150 g/m ²	lb		30%	
	4811.590	-- Other	lb		30%	
	4811.600	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	lb		30%	
	4811.900	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	lb		30%	

**SECTION X
CHAPTER 48**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
48.12	4812.000	Filter blocks, slabs and plates, of paper pulp.	lb		30%	
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	lb		30%	
	4813.100	- In the form of booklets or tubes	lb		30%	
	4813.200	- In rolls of a width not exceeding 5 cm	lb		30%	
	4813.900	- Other	lb		30%	
48.14		Wallpaper and similar wall coverings; window transparencies of paper.				
	4814.100	- "Ingrain" paper	lb		30%	
	4814.200	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	lb		30%	
	4814.900	- Other	lb		30%	
[48.15]						

**SECTION X
CHAPTER 48**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.				
	4816.200	- Self-copy paper	lb		30%	
	4816.900	- Other	lb		30%	
48.17		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.				
	4817.100	- Envelopes	lb		30%	
	4817.200	- Letter cards, plain postcards and correspondence cards	lb		30%	
	4817.300	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	lb		30%	

**SECTION X
CHAPTER 48**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
48.18		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.				
	4818.100	- Toilet paper	lb		30%	
	4818.200	- Handkerchiefs, cleansing or facial tissues and towels	lb		30%	
	4818.300	- Tablecloths and serviettes	lb		30%	
		- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles :				
	4818.401	--- Napkins and napkin liners for babies	lb		0%	
	4818.402	--- Napkins and napkin liners for adult (incontinence aids)	lb		0%	
	4818.409	--- Other	lb		0%	

**SECTION X
CHAPTER 48**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
48.19	4818.500	- Articles of apparel and clothing accessories	lb		30%	
	4818.900	- Other	lb		30%	
		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.				
	4819.100	- Cartons, boxes and cases, of corrugated paper or paperboard	lb		30%	
	4819.200	- Folding cartons, boxes and cases, of noncorrugated paper or paperboard	lb		30%	
	4819.300	- Sacks and bags, having a base of a width of 40 cm or more	lb		30%	
	4819.400	- Other sacks and bags, including cones	lb		30%	
	4819.500	- Other packing containers, including record sleeves	lb		30%	

**SECTION X
CHAPTER 48**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
48.20	4819.600	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	lb		30%	
	4820.100	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	lb		30%	
	4820.200	- Exercise books	lb		0%	
	4820.300	- Binders (other than book covers), folders and file covers	lb		30%	
	4820.400	- Manifold business forms and interleaved carbon sets	lb		30%	

**SECTION X
CHAPTER 48**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
48.21	4820.500	- Albums for samples or for collections	lb		30%	
	4820.900	- Other	lb		30%	
		Paper or paperboard labels of all kinds, whether or not printed.				
48.22	4821.100	- Printed	lb		30%	
	4821.900	- Other	lb		30%	
		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).				
48.23	4822.100	- Of a kind used for winding textile yarn	lb		30%	
	4822.900	- Other	lb		30%	
		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.				
	4823.200	- Filter paper and paperboard	lb		30%	

**SECTION X
CHAPTER 48**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	4823.400	- Rolls, sheets and dials, printed for self-recording apparatus	lb		30%	
		- Trays, dishes, plates, cups and the like, of paper or paperboard :				
	4823.610	-- Of bamboo	lb		30%	
	4823.690	-- Other	lb		30%	
	4823.700	- Moulded or pressed articles of paper pulp	lb		30%	
		- Other				
	4823.901	--- Dressmaking patterns	lb		30%	
	4823.909	--- Other	lb		30%	

CHAPTER 49

**PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS
OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS**

Notes.

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

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

**SECTION X
CHAPTER 49**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.				
		- In single sheets, whether or not folded :				
	4901.101	--- Printed annual reports of business entities resident in the Turks and Caicos Islands	lb	no	0%	
	4901.109	--- Other	lb	no.	0%	
		- Other :				
	4901.910	-- Dictionaries and encyclopaedias, and serial instalments thereof	lb	no	0%	
		-- Other				
	4901.991	--- Printed annual reports of business entities resident in the Turks and Caicos Islands	lb	no	0%	
	4901.999	--- Other	lb	no	0%	
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material				
	4902.100	- Appearing at least four times a week	lb		0%	
	4902.900	- Other	lb		0%	

**SECTION X
CHAPTER 49**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
49.03	4903.000	Children's picture, drawing or colouring books.	lb	no	0%	
49.04	4904.000	Music, printed or in manuscript, whether or not bound or illustrated.	lb	no	0%	
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.				
	4905.100	- Globes	lb	no	0%	
		- Other :				
	4905.910	-- In book form	lb	no	0%	
	4905.990	-- Other	lb	no	0%	
49.06	4906.000	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.	lb	no	0%	

**SECTION X
CHAPTER 49**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
49.07		Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	lb		0%	
	4907.101	--- Banknotes	lb		0%	
	4907.109	--- Other	lb		0%	
	4907.900	-- Other	lb		0%	
49.08		Transfers (decalcomanias).				
	4908.100	- Transfers (decalcomanias), vitrifiable	lb		30%	
	4908.900	- Other	lb		30%	
49.09	4909.000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	lb	no	30%	
49.10	4910.000	Calendars of any kind, printed, including calendar blocks.	lb	no	0%	

**SECTION X
CHAPTER 49**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
49.11		<p>Other printed matter, including printed pictures and photographs.</p> <p>- Trade advertising material, commercial catalogues and the like :</p>				
	4911.101	--- Promoting overseas travel or connected with imported goods	lb	no	0%	
	4911.109	--- Other	lb	no	30%	
		- Other :				
	4911.910	-- Pictures, designs and photographs	lb	no	30%	
	4911.920	-- Tickets	lb	no	30%	
	4911.930	-- Printed Forms	lb	no	30%	
	4911.940	-- Other	lb	no	30%	

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;
 - (i) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
 - (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
 - (l) Articles of textile materials of heading 42.01 or 42.02;
 - (m) Products or articles of Chapter 48 (for example, cellulose wadding);
 - (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - (o) Hair-nets or other headgear or parts thereof of Chapter 65;
 - (p) Goods of Chapter 67;
 - (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
 - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
 - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
 - (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); 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.

- 2(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
- 2(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.
- 3(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.

4(B) Exceptions:

(a) Single yarn of any textile material, except:

- (i) Single yarn of wool or fine animal hair, unbleached; and
- (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;

(b) Multiple (folded) or cabled yarn, unbleached :

- (i) Of silk or waste silk, however put up; or
- (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;

(c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and

(d) Single, multiple (folded) or cabled yarn of any textile material :

- (i) In cross-reeled hanks or skeins; or
- (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

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

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

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

Single yarn of nylon or other polyamides, or of polyesters	60 cN/tex
Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters ...	53 cN/tex
Single, multiple (folded) or cabled yarn of viscose rayon	27 cN/tex.

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

- (a) Cut otherwise than into squares or rectangles;
- (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing

- threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
- (c) 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;
- (d) Cut to size and having undergone a process of drawn thread work;
- (e) 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);
- (f) 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.

2(B) For the application of this rule:

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

CHAPTER 50

SILK

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
50.01	5001.000	Silk-worm cocoons suitable for reeling.	lb		30%	
50.02	5002.000	Raw silk (not thrown).	lb		30%	
50.03	5003.000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock).	lb		30%	
50.04	5004.000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	lb		30%	
50.05	5005.000	Yarn spun from silk waste, not put up for retail sale.	lb		30%	
50.06	5006.000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	lb		30%	
50.07		Woven fabrics of silk or of silk waste.				
	5007.100	- Fabrics of noil silk	lb		30%	
	5007.200	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	lb		30%	

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CHAPTER 50**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	5007.900	5007.900 - Other fabrics	lb		30%	

CHAPTER 51

WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN
AND WOVEN FABRIC

Note.

1. Throughout the Nomenclature:

(a) "Wool" means the natural fibre grown by sheep or lambs;

(b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

(c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
51.01		Wool, not carded or combed.				
		- Greasy, including fleece-washed wool :				
	5101.110	-- Shorn wool	lb		30%	
	5101.190	-- Other	lb		30%	
		- Degreased, not carbonised :				
	5101.210	-- Shorn wool	lb		30%	
	5101.290	-- Other	lb		30%	
	5101.300	- Carbonised	lb		30%	
51.02		Fine or coarse animal hair, not carded or combed.				

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CHAPTER 51**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	5102.110	- Fine animal hair : -- Of Kashmir (cashmere) goats	lb		30%	
	5102.190	-- Other	lb		30%	
	5102.200	- Coarse animal hair	lb		30%	
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garneted stock.				
	5103.100	- Noils of wool or of fine animal hair	lb		30%	
	5103.200	- Other waste of wool or of fine animal hair	lb		30%	
	5103.300	- Waste of coarse animal hair	lb		30%	
51.04	5104.000	Garneted stock of wool or of fine or coarse animal hair.	lb		30%	
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).				
	5105.100	- Carded wool	lb		30%	
	5105.210	- Wool tops and other combed wool : -- Combed wool in fragments	lb		30%	
	5105.290	-- Other	lb		30%	

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CHAPTER 51**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	5105.310	- Fine animal hair, carded or combed : -- Of Kashmir (cashmere) goats	lb		30%	
	5105.390	-- Other	lb		30%	
	5105.400	- Coarse animal hair, carded or combed	lb		30%	
51.06		Yarn of carded wool, not put up for retail sale.				
	5106.100	- Containing 85 % or more by weight of wool	lb		30%	
	5106.200	- Containing less than 85 % by weight of wool	lb		30%	
51.07		Yarn of combed wool, not put up for retail sale.				
	5107.100	- Containing 85 % or more by weight of wool	lb		30%	
	5107.200	- Containing less than 85 % by weight of wool	lb		30%	
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.				
	5108.100	- Carded	lb		30%	

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CHAPTER 51**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
51.09	5108.200	- Combed Yarn of wool or of fine animal hair, put up for retail sale.	lb		30%	
	5109.100	- Containing 85 % or more by weight of wool or of fine animal hair	lb		30%	
	5109.900	- Other	lb		30%	
51.10	5110.000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	lb		30%	
51.11		Woven fabrics of carded wool or of carded fine animal hair.				
		- Containing 85 % or more by weight of wool or of fine animal hair :				
	5111.110	-- Of a weight not exceeding 300 g/m ²	lb		30%	
	5111.190	-- Other	lb		30%	
	5111.200	- Other, mixed mainly or solely with man-made filaments	lb		30%	
	5111.300	- Other, mixed mainly or solely with man-made staple fibres	lb		30%	

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CHAPTER 51**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
51.12	5111.900	- Other	lb		30%	
		Woven fabrics of combed wool or of combed fine animal hair.				
		- Containing 85 % or more by weight of wool or of fine animal hair :				
	5112.110	-- Of a weight not exceeding 200 g/m ²	lb		30%	
	5112.190	-- Other	lb		30%	
	5112.200	- Other, mixed mainly or solely with man- made filaments	lb		30%	
	5112.300	- Other, mixed mainly or solely with man- made staple fibres	lb		30%	
	5112.900	- Other	lb		30%	
51.13	5113.000	Woven fabrics of coarse animal hair or of horsehair.	lb		30%	

CHAPTER 52

COTTON

Subheading Note.

1. For the purposes of subheadings 5209.420 and 5211.420, the expression “denim” means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
52.01	5201.000	Cotton, not carded or combed.	lb		30%	
52.02		Cotton waste (including yarn waste and garnetted stock).				
	5202.100	- Yarn waste (including thread waste)	lb		30%	
		- Other :				
	5202.910	-- Garnetted stock	lb		30%	
	5202.990	-- Other value	lb		30%	
52.03	5203.000	Cotton, carded or combed.	lb		30%	
52.04		Cotton sewing thread, whether or not put up for retail sale.				
		- Not put up for retail sale :				
	5204.110	-- Containing 85 % or more by weight of cotton value	lb		30%	
	5204.190	-- Other	lb		30%	

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CHAPTER 52**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
52.05	5204.200	- Put up for retail sale Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.	lb		30%	
	5205.110	- Single yarn, of uncombed fibres : -- Measuring 714.29 decitex or more (not exceeding 14 metric number)	lb		30%	
	5205.120	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	lb		30%	
	5205.130	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	lb		30%	
	5205.140	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	lb		30%	
	5205.150	-- Measuring less than 125 decitex (exceeding 80 metric number)	lb		30%	
	5205.210	- Single yarn, of combed fibres : -- Measuring 714.29 decitex or more (not exceeding 14 metric number)	lb		30%	

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CHAPTER 52**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	5205.220	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	lb		30%	
	5205.230	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	lb		30%	
	5205.240	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	lb		30%	
	5205.260	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	lb		30%	
	5205.270	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	lb		30%	
	5205.280	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	lb		30%	
	5205.310	- Multiple (folded) or cabled yarn, of uncombed fibres : -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	5205.320	-- 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)	lb		30%	
	5205.330	-- 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)	lb		30%	
	5205.340	-- 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)	lb		30%	
	5205.350	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	lb		30%	
		- Multiple (folded) or cabled yarn, of combed fibres :				
	5205.410	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	lb		30%	
	5205.420	-- 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)	lb		30%	

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CHAPTER 52**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
52.06	5205.430	-- 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)	lb		30%	
	5205.440	-- 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)	lb		30%	
	5205.460	-- Measuring per single yarn less than 125decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	lb		30%	
	5205.470	-- 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)	lb		30%	
	5205.480	-- Measuring per single yarn less than 83.33decitex (exceeding 120 metric number per single yarn)	lb		30%	
		Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	5206.110	- Single yarn, of uncombed fibres : -- Measuring 714.29 decitex or more (not exceeding 14 metric number)	lb		30%	
	5206.120	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	lb		30%	
	5206.130	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	lb		30%	
	5206.140	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	lb		30%	
	5206.150	-- Measuring less than 125 decitex (exceeding 80 metric number)	lb		30%	
	5206.210	- Single yarn, of combed fibres : -- Measuring 714.29 decitex or more (not exceeding 14 metric number)	lb		30%	
	5206.220	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	lb		30%	
	5206.230	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	5206.240	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	lb		30%	
	5206.250	-- Measuring less than 125 decitex (exceeding 80 metric number)	lb		30%	
		- Multiple (folded) or cabled yarn, of uncombed fibres :				
	5206.310	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	lb		30%	
	5206.320	-- 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)	lb		30%	
	5206.330	-- 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)	lb		30%	
	5206.340	-- 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)	lb		30%	

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CHAPTER 52**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	5206.350	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	lb		30%	
		- Multiple (folded) or cabled yarn, of combed fibres :				
	5206.410	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	lb		30%	
	5206.420	-- 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)	lb		30%	
	5206.430	-- 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)	lb		30%	
	5206.440	-- 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)	lb		30%	
	5206.450	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
52.07		Cotton yarn (other than sewing thread) put up for retail sale.				
	5207.100	- Containing 85 % or more by weight of cotton	lb		30%	
	5207.900	- Other	lb		30%	
52.08		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m2.				
		- Unbleached :				
	5208.110	-- Plain weave, weighing not more than 100g/m2	lb		30%	
	5208.120	-- Plain weave, weighing more than 100g/m2	lb		30%	
	5208.130	-- 3-thread or 4-thread twill, including cross twill	lb		30%	
	5208.190	-- Other fabrics	lb		30%	
		- Bleached :				
	5208.210	-- Plain weave, weighing not more than 100g/m2	lb		30%	
	5208.220	-- Plain weave, weighing more than 100g/m2	lb		30%	
	5208.230	-- 3-thread or 4-thread twill, including cross twill	lb		30%	
	5208.290	-- Other fabrics	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	5208.310	- Dyed : -- Plain weave, weighing not more than 100g/m2	lb		30%	
	5208.320	-- Plain weave, weighing more than 100g/m2	lb		30%	
	5208.330	-- 3-thread or 4-thread twill, including cross twill	lb		30%	
	5208.390	-- Other fabrics	lb		30%	
		- Of yarns of different colours :				
	5208.410	-- Plain weave, weighing not more than 100g/m2	lb		30%	
	5208.420	-- Plain weave, weighing more than 100g/m2	lb		30%	
	5208.430	-- 3-thread or 4-thread twill, including cross twill	lb		30%	
	5208.490	-- Other fabrics	lb		30%	
		- Printed :				
	5208.510	-- Plain weave, weighing not more than 100g/m2	lb		30%	
	5208.520	-- Plain weave, weighing more than 100g/m2	lb		30%	
	5208.590	-- Other fabrics	lb		30%	
52.09		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m2.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Unbleached :				
	5209.110	-- Plain weave	lb		30%	
	5209.120	-- 3-thread or 4-thread twill, including cross twill	lb		30%	
	5209.190	-- Other fabrics	lb		30%	
		- Bleached :				
	5209.210	-- Plain weave	lb		30%	
	5209.220	-- 3-thread or 4-thread twill, including cross twill	lb		30%	
	5209.290	-- Other fabrics	lb		30%	
		- Dyed :				
	5209.310	-- Plain weave	lb		30%	
	5209.320	-- 3-thread or 4-thread twill, including cross twill	lb		30%	
	5209.390	-- Other fabrics	lb		30%	
		- Of yarns of different colours :				
	5209.410	-- Plain weave	lb		30%	
	5209.420	-- Denim	lb		30%	
	5209.430	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	lb		30%	
	5209.490	-- Other fabrics	lb		30%	
		- Printed :				
	5209.510	-- Plain weave	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
52.10	5209.520	-- 3-thread or 4-thread twill, including cross twill	lb		30%		
	5209.590	-- Other fabrics	lb		30%		
		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2.					
		- Unbleached :					
	5210.110	-- Plain weave	lb		30%		
	5210.190	-- Other fabrics	lb		30%		
		- Bleached :					
	5210.210	-- Plain weave	lb		30%		
	5210.290	-- Other fabrics	lb		30%		
		- Dyed :					
	5210.310	-- Plain weave	lb		30%		
	5210.320	-- 3-thread or 4-thread twill, including cross twill	lb		30%		
	5210.390	-- Other fabrics	lb		30%		
		- Of yarns of different colours :					
5210.410	-- Plain weave	lb		30%			
5210.490	-- Other fabrics	lb		30%			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
52.11	5210.510	- Printed : -- Plain weave	lb		30%		
	5210.590	-- Other fabrics	lb		30%		
		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2.					
		- Unbleached :					
	5211.110	-- Plain weave	lb		30%		
	5211.120	-- 3-thread or 4-thread twill, including cross twill	lb		30%		
	5211.190	-- Other fabrics	lb		30%		
	5211.200	- Bleached	lb		30%		
		- Dyed :					
	5211.310	-- Plain weave	lb		30%		
	5211.320	-- 3-thread or 4-thread twill, including cross twill	lb		30%		
	5211.390	-- Other fabrics	lb		30%		
		- Of yarns of different colours :					
	5211.410	-- Plain weave	lb		30%		
	5211.420	-- Denim	lb		30%		
5211.430	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	lb		30%			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
52.12	5211.490	-- Other fabrics	lb		30%	
		- Printed :				
	5211.510	-- Plain weave	lb		30%	
	5211.520	-- 3-thread or 4-thread twill, including cross twill	lb		30%	
	5211.590	-- Other fabrics	lb		30%	
		Other woven fabrics of cotton.				
		- Weighing not more than 200 g/m ² :				
	5212.110	-- Unbleached	lb		30%	
	5212.120	-- Bleached	lb		30%	
	5212.130	-- Dyed	lb		30%	
	5212.140	-- Of yarns of different colours	lb		30%	
	5212.150	-- Printed	lb		30%	
		- Weighing more than 200 g/m ² :				
	5212.210	-- Unbleached	lb		30%	
	5212.220	-- Bleached	lb		30%	
	5212.230	-- Dyed	lb		30%	
5212.240	-- Of yarns of different colours	lb		30%		
5212.250	-- Printed	lb		30%		

CHAPTER 53

OTHER VEGETABLE TEXTILE FIBRES;
PAPER YARN AND WOVEN FABRICS OF PAPER YARN

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).				
	5301.100	- Flax, raw or retted	lb		30%	
	5301.210	- Flax, broken, scutched, hackled or otherwise processed, but not spun : -- Broken or scutched	lb		30%	
	5301.290	-- Other	lb		30%	
	5301.300	- Flax tow and waste	lb		30%	
53.02		True hemp (Cannabis sativa L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).				
	5302.100	- True hemp, raw or retted	lb		30%	
	5302.900	- Other	lb		30%	

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CHAPTER 53**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).				
	5303.100	- Jute and other textile bast fibres, raw or retted	lb		30%	
	5303.900	- Other	lb		30%	
[53.04]						
53.05	5305.000	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	lb		30%	
53.06		Flax yarn.				
	5306.100	- Single	lb		30%	
	5306.200	- Multiple (folded) or cabled	lb		30%	

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CHAPTER 53**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
53.07		Yarn of jute or of other textile bast fibres of heading 53.03.				
	5307.100	- Single	lb		30%	
	5307.200	- Multiple (folded) or cabled	lb		30%	
53.08		Yarn of other vegetable textile fibres; paper yarn.				
	5308.100	- Coir yarn	lb		30%	
	5308.200	- True hemp yarn	lb		30%	
	5308.900	- Other	lb		30%	
53.09		Woven fabrics of flax.				
		- Containing 85 % or more by weight of flax :				
	5309.110	-- Unbleached or bleached	lb		30%	
	5309.190	-- Other	lb		30%	
		- Containing less than 85 % by weight of flax :				
	5309.210	-- Unbleached or bleached	lb		30%	
	5309.290	-- Other	lb		30%	

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CHAPTER 53**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
53.10	5310.100	Woven fabrics of jute or of other textile bast fibres of heading 53.03. - Unbleached	lb		30%	
53.11	5311.000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	lb		30%	

CHAPTER 54

MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS

Notes.

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

(a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or

(b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

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

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

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.				
	5401.100	- Of synthetic filaments	lb		30%	
	5401.200	- Of artificial filaments	lb		30%	
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.				

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CHAPTER 54**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- High tenacity yarn of nylon or other polyamides :				
	5402.110	-- Of aramids	lb		30%	
	5402.190	-- Other	lb		30%	
	5402.200	- High tenacity yarn of polyesters	lb		30%	
		- Textured yarn :				
	5402.310	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	lb		30%	
	5402.320	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	lb		30%	
	5402.330	-- Of polyesters	lb		30%	
	5402.340	-- Of polypropylene	lb		30%	
	5402.390	-- Other	lb		30%	
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :				
	5402.440	-- Elastomeric	lb		30%	
	5402.450	-- Other, of nylon or other polyamides	lb		30%	
	5402.460	-- Other, of polyesters, partially oriented	lb		30%	
	5402.470	-- Other, of polyesters	lb		30%	
	5402.480	-- Other, of polypropylene	lb		30%	
	5402.490	-- Other	lb		30%	

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CHAPTER 54**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
54.03		- Other yarn, single, with a twist exceeding 50 turns per metre :				
	5402.510	-- Of nylon or other polyamides	lb		30%	
	5402.520	-- Of polyesters	lb		30%	
	5402.590	-- Other	lb		30%	
		- Other yarn, multiple (folded) or cabled :				
	5402.610	-- Of nylon or other polyamides	lb		30%	
	5402.620	-- Of polyesters	lb		30%	
	5402.690	-- Other	lb		30%	
		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.				
	5403.100	- High tenacity yarn of viscose rayon	lb		30%	
		- Other yarn, single :				
	5403.310	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	lb		30%	
	5403.320	-- Of viscose rayon, with a twist exceeding 120 turns per metre	lb		30%	
	5403.330	-- Of cellulose acetate	lb		30%	
5403.390	-- Other	lb		30%		
	- Other yarn, multiple (folded) or cabled :					
5403.410	-- Of viscose rayon	lb		30%		

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CHAPTER 54**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
54.04	5403.420	-- Of cellulose acetate	lb		30%		
	5403.490	-- Other	lb		30%		
		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 :					
	5404.110	-- Elastomeric	lb		30%		
	5404.120	-- Other, of polypropylene	lb		30%		
	5404.190	-- Other	lb		30%		
	5404.900	- Other	lb		30%		
	54.05	5405.000	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	lb		30%	
	54.06	5406.000	Man-made filament yarn (other than sewing thread), put up for retail sale.	lb		30%	

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CHAPTER 54**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	lb		30%	
	5407.100	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	lb		30%	
	5407.200	- Woven fabrics obtained from strip or the like	lb		30%	
	5407.300	- Fabrics specified in Note 9 to Section XI	lb		30%	
		- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :				
	5407.410	-- Unbleached or bleached	lb		30%	
	5407.420	-- Dyed	lb		30%	
	5407.430	-- Of yarns of different colours	lb		30%	
	5407.440	-- Printed	lb		30%	
		- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments :				
	5407.510	-- Unbleached or bleached	lb		30%	
	5407.520	-- Dyed	lb		30%	
	5407.530	-- Of yarns of different colours	lb		30%	
	5407.540	-- Printed	lb		30%	

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CHAPTER 54**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Other woven fabrics, containing 85 % or more by weight of polyester filaments :				
	5407.610	-- Containing 85 % or more by weight of nontextured polyester filaments	lb		30%	
	5407.690	-- Other	lb		30%	
		- Other woven fabrics, containing 85 % or more by weight of synthetic filaments :				
	5407.710	-- Unbleached or bleached	lb		30%	
	5407.720	-- Dyed	lb		30%	
	5407.730	-- Of yarns of different colours	lb		30%	
	5407.740	-- Printed	lb		30%	
		- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :				
	5407.810	-- Unbleached or bleached	lb		30%	
	5407.820	-- Dyed	lb		30%	
	5407.830	-- Of yarns of different colours	lb		30%	
	5407.840	-- Printed	lb		30%	
		- Other woven fabrics :				
	5407.910	-- Unbleached or bleached	lb		30%	
	5407.920	-- Dyed	lb		30%	
	5407.930	-- Of yarns of different colours	lb		30%	
	5407.940	-- Printed	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.				
	5408.100	- Woven fabrics obtained from high tenacity yarn of viscose rayon	lb		30%	
		- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like:				
	5408.210	-- Unbleached or bleached	lb		30%	
	5408.220	-- Dyed	lb		30%	
	5408.230	-- Of yarns of different colours	lb		30%	
	5408.240	-- Printed	lb		30%	
		- Other woven fabrics :				
	5408.310	-- Unbleached or bleached	lb		30%	
	5408.320	-- Dyed	lb		30%	
	5408.330	-- Of yarns of different colours	lb		30%	
	5408.340	-- Printed	lb		30%	

CHAPTER 55

MAN-MADE STAPLE FIBRES

Note.

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

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

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
55.01		Synthetic filament tow.				
	5501.100	- Of nylon or other polyamides	lb		30%	
	5501.200	- Of polyesters	lb		30%	
	5501.300	- Acrylic or modacrylic	lb		30%	
	5501.400	- Of polypropylene	lb		30%	
	5501.900	- Other	lb		30%	
55.02	5502.000	Artificial filament tow.	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.				
		- Of nylon or other polyamides :				
	5503.110	-- Of aramids	lb		30%	
	5503.190	-- Other	lb		30%	
	5503.200	- Of polyesters	lb		30%	
	5503.300	- Acrylic or modacrylic	lb		30%	
	5503.400	- Of polypropylene	lb		30%	
	5503.900	- Other	lb		30%	
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.				
	5504.100	- Of viscose rayon	lb		30%	
	5504.900	- Other	lb		30%	
55.05		Waste (including noils, yarn waste and garneted stock) of man-made fibres.				
	5505.100	- Of synthetic fibres	lb		30%	

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CHAPTER 55**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
55.06	5505.200	- Of artificial fibres Synthetic staple fibres, carded, combed or otherwise processed for spinning.	lb		30%	
	5506.100	- Of nylon or other polyamides	lb		30%	
	5506.200	- Of polyesters	lb		30%	
	5506.300	- Acrylic or modacrylic	lb		30%	
	5506.900	- Other	lb		30%	
55.07	5507.000	Artificial staple fibres, carded, combed or otherwise processed for spinning.	lb		30%	
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.				
	5508.100	- Of synthetic staple fibres	lb		30%	
	5508.200	- Of artificial staple fibres	lb		30%	
55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Containing 85 % or more by weight of staple fibres of nylon or other polyamides:				
	5509.110	-- Single yarn	lb		30%	
	5509.120	-- Multiple (folded) or cabled yarn value	lb		30%	
		- Containing 85 % or more by weight of polyester staple fibres:				
	5509.210	-- Single yarn	lb		30%	
	5509.220	-- Multiple (folded) or cabled yarn value	lb		30%	
		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres :				
	5509.310	-- Single yarn	lb		30%	
	5509.320	-- Multiple (folded) or cabled yarn value	lb		30%	
		- Other yarn, containing 85 % or more by weight of synthetic staple fibres :				
	5509.410	-- Single yarn	lb		30%	
	5509.420	-- Multiple (folded) or cabled yarn value	lb		30%	
		- Other yarn, of polyester staple fibres :				
	5509.510	-- Mixed mainly or solely with artificial staple fibres	lb		30%	
	5509.520	-- Mixed mainly or solely with wool or fine animal hair	lb		30%	
	5509.530	-- Mixed mainly or solely with cotton	lb		30%	
	5509.590	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
55.10		- Other yarn, of acrylic or modacrylic staple fibres:				
	5509.610	-- Mixed mainly or solely with wool or fine animal hair	lb		30%	
	5509.620	-- Mixed mainly or solely with cotton	lb		30%	
	5509.690	-- Other	lb		30%	
		- Other yarn :				
	5509.910	-- Mixed mainly or solely with wool or fine animal hair	lb		30%	
	5509.920	-- Mixed mainly or solely with cotton	lb		30%	
	5509.990	-- Other	lb		30%	
		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 :				
	5510.110	-- Single yarn	lb		30%	
	5510.120	-- Multiple (folded) or cabled yarn value	lb		30%	
	5510.200	- Other yarn, mixed mainly or solely with wool or fine animal hair	lb		30%	
	5510.300	- Other yarn, mixed mainly or solely with cotton	lb		30%	
5510.900	- Other yarn	lb		30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.				
	5511.100	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	lb		30%	
	5511.200	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	lb		30%	
	5511.300	- Of artificial staple fibres	lb		30%	
55.12		Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.				
		- Containing 85 % or more by weight of polyester staple fibres :				
	5512.110	-- Unbleached or bleached	lb		30%	
	5512.190	-- Other	lb		30%	
		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres :				
	5512.210	-- Unbleached or bleached	lb		30%	
	5512.290	-- Other	lb		30%	
		- Other :				
	5512.910	-- Unbleached or bleached	lb		30%	
	5512.990	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
55.13		<p>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².</p> <p>- Unbleached or bleached :</p> <p>5513.110 -- Of polyester staple fibres, plain weave</p> <p>5513.120 -- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres</p> <p>5513.130 -- Other woven fabrics of polyester staple fibres</p> <p>5513.190 -- Other woven fabrics</p> <p>- Dyed :</p> <p>5513.210 -- Of polyester staple fibres, plain weave</p> <p>5513.230 -- Other woven fabrics of polyester staple fibres</p> <p>5513.290 -- Other woven fabrics</p> <p>- Of yarns of different colours :</p> <p>5513.310 -- Of polyester staple fibres, plain weave</p> <p>5513.390 -- Other woven fabrics</p> <p>- Printed :</p> <p>5513.410 -- Of polyester staple fibres, plain weave</p> <p>5513.490 -- Other woven fabrics</p>				
			lb		30%	
			lb		30%	
			lb		30%	
			lb		30%	
			lb		30%	
			lb		30%	
			lb		30%	
			lb		30%	
			lb		30%	
			lb		30%	
			lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
55.14		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².				
		- Unbleached or bleached :				
	5514.110	-- Of polyester staple fibres, plain weave	lb		30%	
	5514.120	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	lb		30%	
	5514.190	-- Other woven fabrics	lb		30%	
		- Dyed :				
	5514.210	-- Of polyester staple fibres, plain weave	lb		30%	
	5514.220	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	lb		30%	
	5514.230	-- Other woven fabrics of polyester staple fibres	lb		30%	
	5514.290	-- Other woven fabrics	lb		30%	
	5514.300	- Of yarns of different colours	lb		30%	
		- Printed :				
	5514.410	-- Of polyester staple fibres, plain weave	lb		30%	
	5514.420	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	lb		30%	
	5514.430	-- Other woven fabrics of polyester staple fibres	lb		30%	
	5514.490	-- Other woven fabrics	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
55.15		Other woven fabrics of synthetic staple fibres.				
		- Of polyester staple fibres :				
	5515.110	-- Mixed mainly or solely with viscose rayon staple fibres	lb		30%	
	5515.120	-- Mixed mainly or solely with man-made filaments	lb		30%	
	5515.130	-- Mixed mainly or solely with wool or fine animal hair	lb		30%	
	5515.190	-- Other	lb		30%	
		- Of acrylic or modacrylic staple fibres :				
	5515.210	-- Mixed mainly or solely with man-made filaments	lb		30%	
	5515.220	-- Mixed mainly or solely with wool or fine animal hair	lb		30%	
	5515.290	-- Other	lb		30%	
		- Other woven fabrics :				
	5515.910	-- Mixed mainly or solely with man-made filaments	lb		30%	
	5515.990	-- Other	lb		30%	
55.16		Woven fabrics of artificial staple fibres.				
		- Containing 85 % or more by weight of artificial staple fibres :				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	5516.110	-- Unbleached or bleached	lb		30%	
	5516.120	-- Dyed	lb		30%	
	5516.130	-- Of yarns of different colours	lb		30%	
	5516.140	-- Printed	lb		30%	
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with manmade filaments :				
	5516.210	-- Unbleached or bleached	lb		30%	
	5516.220	-- Dyed	lb		30%	
	5516.230	-- Of yarns of different colours	lb		30%	
	5516.240	-- Printed	lb		30%	
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :				
	5516.310	-- Unbleached or bleached	lb		30%	
	5516.320	-- Dyed	lb		30%	
	5516.330	-- Of yarns of different colours	lb		30%	
	5516.340	-- Printed	lb		30%	
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:				
	5516.410	-- Unbleached or bleached	lb		30%	
	5516.420	-- Dyed	lb		30%	
	5516.430	-- Of yarns of different colours.	lb		30%	
	5516.440	-- Printed	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Other :				
	5516.910	-- Unbleached or bleached	lb		30%	
	5516.920	-- Dyed	lb		30%	
	5516.930	-- Of yarns of different colours	lb		30%	
	5516.940	-- Printed	lb		30%	

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

 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.
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**SECTION XI
CHAPTER 56**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
56.01		<p>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.</p> <p>- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding</p>				
	5601.101	--- Napkins and napkin liners for babies	lb		0%	
	5601.102	--- Napkins and napkin liners for adults (incontinence aids)	lb		0%	
	5601.109	--- Other	lb		0%	
		- Wadding; other articles of wadding :				
	5601.210	-- Of cotton	lb		30%	
	5601.220	-- Of man-made fibres	lb		30%	
	5601.290	-- Other	lb		30%	
	5601.300	- Textile flock and dust and mill neps	lb		30%	
56.02		<p>Felt, whether or not impregnated, coated, covered or laminated.</p>				
	5602.100	- Needleloom felt and stitch-bonded fibre fabrics	lb		30%	
		- Other felt, not impregnated, coated, covered or laminated :				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
56.03	5602.210	-- Of wool or fine animal hair	lb		30%		
	5602.290	-- Of other textile materials	lb		30%		
	5602.900	- Other	lb		30%		
			Nonwovens, whether or not impregnated, coated, covered or laminated.				
			- Of man-made filaments :				
	5603.110	-- Weighing not more than 25 g/m ²	lb		30%		
	5603.120	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	lb		30%		
	5603.130	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	lb		30%		
	5603.140	-- Weighing more than 150 g/m ²	lb		30%		
			- Other :				
	5603.910	-- Weighing not more than 25 g/m ²	lb		30%		
	5603.920	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	lb		30%		
	5603.930	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	lb		30%		
5603.940	-- Weighing more than 150 g/m ²	lb		30%			

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CHAPTER 56**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.				
	5604.100	- Rubber thread and cord, textile covered	lb		30%	
	5604.900	- Other	lb		30%	
56.05	5605.000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	lb		30%	
56.06	5606.000	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	lb		30%	
56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
56.08		- Of sisal or other textile fibres of the genus Agave:				
	5607.210	-- Binder or baler twine	lb		30%	
	5607.290	-- Other	lb		30%	
		- Of polyethylene or polypropylene :				
	5607.410	-- Binder or baler twine	lb		30%	
	5607.490	-- Other	lb		30%	
	5607.500	- Of other synthetic fibres	lb		30%	
	5607.900	- Other	lb		30%	
		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.				
		- Of man-made textile materials :				
	5608.110	-- Made up fishing nets	lb		30%	
	5608.190	-- Other	lb		30%	
	5608.900	- Other	lb		30%	
56.09	5609.000	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	lb		30%	

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.

3. This Chapter does not cover floor covering underlays.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.				
	5701.100	- Of wool or fine animal hair	lb	no	30%	
	5701.900	- Of other textile materials	lb	no	30%	
57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs.				
	5702.100	- “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	lb	no	30%	
	5702.200	- Floor coverings of coconut fibres (coir)	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
57.03		- Other, of pile construction, not made up:				
	5702.310	-- Of wool or fine animal hair	lb	no	30%	
	5702.320	-- Of man-made textile materials	lb	no	30%	
	5702.390	-- Of other textile materials	lb	no	30%	
		- Other, of pile construction, made up :				
	5702.410	-- Of wool or fine animal hair	lb	no	30%	
	5702.420	-- Of man-made textile materials	lb	no	30%	
	5702.490	-- Of other textile materials	lb	no	30%	
	5702.500	- Other, not of pile construction, not made up	lb	no	30%	
		- Other, not of pile construction, made up:				
	5702.910	-- Of wool or fine animal hair	lb	no	30%	
	5702.920	-- Of man-made textile materials	lb	no	30%	
	5702.990	-- Of other textile materials	lb	no	30%	
		Carpets and other textile floor coverings, tufted, whether or not made up.				
	5703.100	- Of wool or fine animal hair	lb	no	30%	
5703.200	- Of nylon or other polyamides	lb	no	30%		
5703.300	- Of other man-made textile materials	lb	no	30%		
5703.900	- Of other textile materials	lb	no	30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.				
	5704.100	- Tiles, having a maximum surface area of 0.3m ²	lb	no	30%	
	5704.900	- Other	lb	no	30%	
57.05	5705.000	Other carpets and other textile floor coverings, whether or not made up.	lb	no	30%	

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.
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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.				
	5801.100	- Of wool or fine animal hair	lb		30%	
		- Of cotton :				
	5801.210	-- Uncut weft pile fabrics	lb		30%	
	5801.220	-- Cut corduroy	lb		30%	
	5801.230	-- Other weft pile fabrics	lb		30%	
	5801.240	-- Warp pile fabrics, épinglé (uncut)	lb		30%	
	5801.250	-- Warp pile fabrics, cut	lb		30%	
	5801.260	-- Chenille fabrics	lb		30%	
		- Of man-made fibres :				
	5801.310	-- Uncut weft pile fabrics	lb		30%	
	5801.320	-- Cut corduroy	lb		30%	
	5801.330	-- Other weft pile fabrics	lb		30%	
	5801.340	-- Warp pile fabrics, épinglé (uncut)	lb		30%	
	5801.350	-- Warp pile fabrics, cut	lb		30%	
	5801.360	-- Chenille fabrics	lb		30%	
	5801.900	- Of other textile materials	lb		30%	
58.02		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Terry towelling and similar woven terry fabrics, of cotton :				
	5802.110	-- Unbleached	lb		30%	
	5802.190	-- Other	lb		30%	
	5802.200	- Terry towelling and similar woven terry fabrics, of other textile materials	lb		30%	
	5802.300	- Tufted textile fabrics	lb		30%	
58.03	5803.000	Gauze, other than narrow fabrics of heading 58.06.	lb		30%	
58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.				
	5804.100	- Tulles and other net fabrics	lb		30%	
		- Mechanically made lace :				
	5804.210	-- Of man-made fibres	lb		30%	
	5804.290	-- Of other textile materials	lb		30%	
	5804.300	- Hand-made lace	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
58.05	5805.000	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	lb		30%	
58.06		Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).				
	5806.100	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	lb		30%	
	5806.200	- Other woven fabrics, containing by weight 5% or more of lastomeric yarn or rubber thread	lb		30%	
		- Other woven fabrics :				
	5806.310	-- Of cotton	lb		30%	
	5806.320	-- Of man-made fibres	lb		30%	
	5806.390	-- Of other textile materials	lb		30%	
	5806.400	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.				
	5807.100	- Woven	lb		30%	
	5807.900	- Other	lb		30%	
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.				
	5808.100	- Braids in the piece	lb		30%	
	5808.900	- Other	lb		30%	
58.09	5809.000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	lb		30%	
58.10		Embroidery in the piece, in strips or in motifs.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
58.11	5810.100	- Embroidery without visible ground	lb		30%	
		- Other embroidery :				
	5810.910	-- Of cotton	lb		30%	
	5810.920	-- Of man-made fibres	lb		30%	
	5810.990	-- Of other textile materials	lb		30%	
	5811.000	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	lb		30%	

CHAPTER 59

**IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS;
TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE**

Notes.

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

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
4. For the purposes of heading 59.06, the expression “rubberised textile fabrics” means :
 - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500 g/m²; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50 % by weight of textile material;

- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
- (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

5. Heading 59.07 does not apply to :

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6. Heading 59.10 does not apply to :

- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI :

(a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:

- (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
- (ii) Bolting cloth;
- (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
- (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
- (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
- (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

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(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).

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.				
	5901.100	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	lb		30%	
	5901.900	- Other	lb		30%	
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.				
	5902.100	- Of nylon or other polyamides	lb		30%	
	5902.200	- Of polyesters	lb		30%	
	5902.900	- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.				
	5903.100	- With poly(vinyl chloride)	lb		30%	
	5903.200	- With polyurethane	lb		30%	
	5903.900	- Other	lb		30%	
59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.				
	5904.100	- Linoleum	lb		30%	
	5904.900	- Other	lb		30%	
59.05	5905.000	Textile wall coverings.	lb		30%	
59.06		Rubberised textile fabrics, other than those of heading 59.02.				
	5906.100	- Adhesive tape of a width not exceeding 20cm	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Other :				
	5906.910	-- Knitted or crocheted	lb		30%	
	5906.990	-- Other	lb		30%	
59.07	5907.000	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	lb		30%	
59.08	5908.000	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	lb		30%	
59.09		Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	lb		30%	
	5909.010	--- Firehoses	lb		0%	
	5909.090	--- Other	lb		30%	
59.10	5910.000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.				
	5911.100	- 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)	lb		30%	
	5911.200	- Bolting cloth, whether or not made up	lb		30%	
		- 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 asbestoscement):				
	5911.310	-- Weighing less than 650 g/m ² .	lb		30%	
	5911.320	-- Weighing 650 g/m ² or more	lb		30%	
	5911.400	- Straining cloth of a kind used in oil presses or the like, including that of human hair	lb		30%	
	5911.900	- Other	lb		30%	

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.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
60.01		Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.				
	6001.100	- “Long pile” fabrics	lb		30%	
		- Looped pile fabrics :				
	6001.210	-- Of cotton	lb		30%	
	6001.220	-- Of man-made fibres	lb		30%	
	6001.290	-- Of other textile materials	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
60.02	6001.910	- Other : -- Of cotton	lb		30%		
	6001.920	-- Of man-made fibres	lb		30%		
	6001.990	-- Of other textile materials	lb		30%		
			Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.				
60.03	6002.400	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	lb		30%		
	6002.900	- Other	lb		30%		
			Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.				
	6003.100	- Of wool or fine animal hair	lb		30%		
	6003.200	- Of cotton	lb		30%		
	6003.300	- Of synthetic fibres	lb		30%		
	6003.400	- Of artificial fibres	lb		30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
60.04	6003.900	- Other	lb		30%	
		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	lb		30%	
60.05	6004.100	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	lb		30%	
	6004.900	- Other	lb		30%	
		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.				
		- Of cotton :				
	6005.210	-- Unbleached or bleached	lb		30%	
	6005.220	-- Dyed	lb		30%	
	6005.230	-- Of yarns of different colours	lb		30%	
	6005.240	-- Printed	lb		30%	
	- Of synthetic fibres :					
6005.310	-- Unbleached or bleached	lb		30%		
6005.320	-- Dyed	lb		30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
60.06	6005.330	-- Of yarns of different colours	lb		30%	
	6005.340	-- Printed	lb		30%	
		- Of artificial fibres :				
	6005.410	-- Unbleached or bleached	lb		30%	
	6005.420	-- Dyed	lb		30%	
	6005.430	-- Of yarns of different colours	lb		30%	
	6005.440	-- Printed	lb		30%	
		- Other				
	6005.901	--- Of wool or fine animal hair	lb		30%	
	6005.909	--- Other	lb		30%	
		Other knitted or crocheted fabrics.				
	6006.100	- Of wool or fine animal hair	lb		30%	
		- Of cotton :				
	6006.210	-- Unbleached or bleached	lb		30%	
	6006.220	-- Dyed	lb		30%	
	6006.230	-- Of yarns of different colours	lb		30%	
	6006.240	-- Printed	lb		30%	
		- Of synthetic fibres :				
	6006.310	-- Unbleached or bleached	lb		30%	
	6006.320	-- Dyed	lb		30%	
6006.330	-- Of yarns of different colours.	lb		30%		
6006.340	-- Printed	lb		30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Of artificial fibres :				
	6006.410	-- Unbleached or bleached	lb		30%	
	6006.420	-- Dyed	lb		30%	
	6006.430	-- Of yarns of different colours	lb		30%	
	6006.400	-- Printed	lb		30%	
	6006.900	- Other	lb		30%	

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; it also covers babies' napkins;

(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

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

8. Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.
9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments.

These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.				
	6101.200	- Of cotton	lb	no.	30%	
	6101.300	- Of man-made fibres	lb.	no.	30%	
	6101.900	- Of other textile materials	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.				
	6102.100	- Of wool or fine animal hair	lb.	no.	30%	
	6102.200	- Of cotton	lb.	no.	30%	
	6102.300	- Of man-made fibres	lb.	no.	30%	
	6102.900	- Of other textile materials	lb.	no.	30%	
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.				
	6103.100	- Suits	lb.	no.	30%	
		- Ensembles :				
	6103.220	-- Of cotton	lb.	no.	30%	
	6103.230	-- Of synthetic fibres	lb.	no.	30%	
	6103.290	-- Of other textile materials	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
61.04		- Jackets and blazers :				
	6103.310	-- Of wool or fine animal hair	lb.	no.	30%	
	6103.320	-- Of cotton	lb.	no.	30%	
	6103.330	-- Of synthetic fibres	lb.	no.	30%	
	6103.390	-- Of other textile materials	lb.	no.	30%	
		- Trousers, bib and brace overalls, breeches and shorts :				
	6103.410	-- Of wool or fine animal hair	lb.	no.	30%	
	6103.420	-- Of cotton	lb.	no.	30%	
	6103.430	-- Of synthetic fibres	lb.	no.	30%	
	6103.490	-- Of other textile materials	lb.	no.	30%	
		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 :				
	6104.130	-- Of synthetic fibres	lb.	no.	30%	
	6104.190	-- Of other textile materials	lb.	no.	30%	
		- Ensembles :				
6104.220	-- Of cotton	lb.	no.	30%		
6104.230	-- Of synthetic fibres	lb.	no.	30%		
6104.290	-- Of other textile materials	lb.	no.	30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Jackets and blazers :				
	6104.310	-- Of wool or fine animal hair	lb.	no.	30%	
	6104.320	-- Of cotton	lb.	no.	30%	
	6104.330	-- Of synthetic fibres	lb.	no.	30%	
	6104.390	-- Of other textile materials	lb.	no.	30%	
		- Dresses :				
	6104.410	-- Of wool or fine animal hair	lb.	no.	30%	
	6104.420	-- Of cotton	lb.	no.	30%	
	6104.430	-- Of synthetic fibres	lb.	no.	30%	
	6104.440	-- Of artificial fibres	lb.	no.	30%	
	6104.490	-- Of other textile materials	lb.	no.	30%	
		- Skirts and divided skirts :				
	6104.510	-- Of wool or fine animal hair	lb.	no.	30%	
	6104.520	-- Of cotton	lb.	no.	30%	
	6104.530	-- Of synthetic fibres	lb.	no.	30%	
	6104.590	-- Of other textile materials	lb.	no.	30%	
		- Trousers, bib and brace overalls, breeches and shorts :				
	6104.610	-- Of wool or fine animal hair	lb.	no.	30%	
	6104.620	-- Of cotton	lb.	no.	30%	
	6104.630	-- Of synthetic fibres	lb.	no.	30%	
	6104.690	-- Of other textile materials	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
61.05		Men's or boys' shirts, knitted or crocheted.				
	6105.100	- Of cotton	lb.	no.	30%	
	6105.200	- Of man-made fibres	lb.	no.	30%	
	6105.900	- Of other textile materials	lb.	no.	30%	
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.				
	6106.100	- Of cotton	lb.	no.	30%	
	6106.200	- Of man-made fibres	lb.	no.	30%	
	6106.900	- Of other textile materials	lb.	no.	30%	
61.07		Men's or boys' underpants, briefs, nightshirts, pajamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.				
		- Underpants and briefs :				
	6107.110	-- Of cotton	lb.	no.	30%	
	6107.120	-- Of man-made fibres	lb.	no.	30%	
	6107.190	-- Of other textile materials	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
61.08		- Nightshirts and pyjamas :				
	6107.210	-- Of cotton	lb.	no.	30%	
	6107.220	-- Of man-made fibres	lb.	no.	30%	
	6107.290	-- Of other textile materials	lb.	no.	30%	
		- Other :				
	6107.910	-- Of cotton	lb.	no.	30%	
	6107.990	-- Of other textile materials	lb.	no.	30%	
		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.				
		- Slips and petticoats :				
	6108.110	-- Of man-made fibres	lb.	no.	30%	
	6108.190	-- Of other textile materials	lb.	no.	30%	
		- Briefs and panties :				
	6108.210	-- Of cotton	lb.	no.	30%	
	6108.220	-- Of man-made fibres	lb.	no.	30%	
	6108.290	-- Of other textile materials	lb.	no.	30%	
	- Nightdresses and pyjamas :					
6108.310	-- Of cotton	lb.	no.	30%		
6108.320	-- Of man-made fibres	lb.	no.	30%		
6108.390	-- Of other textile materials	lb.	no.	30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Other :				
	6108.910	-- Of cotton	lb.	no.	30%	
	6108.920	-- Of man-made fibres	lb.	no.	30%	
	6108.990	-- Of other textile materials	lb.	no.	30%	
61.09		T-shirts, singlets and other vests, knitted or crocheted.				
	6109.100	- Of cotton	lb.	no.	30%	
	6109.900	- Of other textile materials	lb.	no.	30%	
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.				
		- Of wool or fine animal hair :				
	6110.110	-- Of wool	lb.	no.	30%	
	6110.120	-- Of Kashmir (cashmere) goats	lb.	no.	30%	
	6110.190	-- Other	lb.	no.	30%	
	6110.200	- Of cotton	lb.	no.	30%	
	6110.300	- Of man-made fibres	lb.	no.	30%	
	6110.900	- Of other textile materials	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
61.11		Babies' garments and clothing accessories, knitted or crocheted.				
	6111.200	- Of cotton	lb	no	0%	
	6111.300	- Of synthetic fibres	lb	no	0%	
	6111.900	- Of other textile materials	lb	no	0%	
61.12		Track suits, ski suits and swimwear, knitted or crocheted.				
		- Track suits :				
	6112.110	-- Of cotton	lb.	no.	30%	
	6112.120	-- Of synthetic fibres	lb.	no.	30%	
	6112.190	-- Of other textile materials	lb.	no.	30%	
	6112.200	- Ski suits	lb.	no.	30%	
		- Men's or boys' swimwear :				
	6112.310	-- Of synthetic fibres	lb.	no.	30%	
	6112.390	-- Of other textile materials	lb.	no.	30%	
		- Women's or girls' swimwear :				
	6112.410	-- Of synthetic fibres	lb.	no.	30%	
	6112.490	-- Of other textile materials	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
61.13	6113.000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	lb	no	30%	
61.14		Other garments, knitted or crocheted.				
	6114.200	- Of cotton	lb	no	30%	
	6114.300	- Of man-made fibres	lb	no	30%	
	6114.900	- Of other textile materials	lb	no	30%	
61.15		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.				
	6115.100	- Graduated compression hosiery (for example, stockings for varicose veins)	lb	no	30%	
	6115.210	- Other panty hose and tights : -- Of synthetic fibres, measuring per single yarn less than 67 decitex	lb	no	30%	
	6115.220	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	lb	no	30%	
	6115.290	-- Of other textile materials	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	6115.300	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	lb	no	30%	
		- Other :				
	6115.940	-- Of wool or fine animal hair	lb	no	30%	
	6115.950	-- Of cotton	lb	no	30%	
	6115.960	-- Of synthetic fibres	lb	no	30%	
	6115.990	-- Of other textile materials	lb	no	30%	
61.16		Gloves, mittens and mitts, knitted or crocheted.				
	6116.100	- Impregnated, coated or covered with plastics or rubber	lb	2u	30%	
		- Other :				
	6116.910	-- Of wool or fine animal hair	lb	2u	30%	
	6116.920	-- Of cotton	lb	2u	30%	
	6116.930	-- Of synthetic fibres	lb	2u	30%	
	6116.990	-- Of other textile materials	lb	2u	30%	
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.				
	6117.100	- Shawls, scarves, mufflers, mantillas, veils and the like	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	6117.800	- Other accessories	lb	no	30%	
	6117.900	- Parts	lb	no	30%	

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; it also covers babies' napkins;
- (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 60cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60cm are to be classified in heading 62.14.

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8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments.

These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
62.01		<p>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.</p> <p>- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :</p>				
	6201.110	-- Of wool or fine animal hair	lb	no.	30%	
	6201.120	-- Of cotton	lb.	no.	30%	
	6201.130	-- Of man-made fibres	lb.	no.	30%	
	6201.190	-- Of other textile materials	lb.	no.	30%	
		- Other :				
	6201.910	-- Of wool or fine animal hair	lb.	no.	30%	
	6201.920	-- Of cotton	lb.	no.	30%	
	6201.930	-- Of man-made fibres	.lb.	no.	30%	
	6201.990	-- Of other textile materials	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
62.02		<p>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), windcheaters, wind-jackets and similar articles, other than those of heading 62.04.</p> <p>- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :</p> <p>6292.110 -- Of wool or fine animal hair</p> <p>6202.120 -- Of cotton</p> <p>6202.130 -- Of man-made fibres</p> <p>6202.190 -- Of other textile materials</p> <p>- Other :</p> <p>6202.910 -- Of wool or fine animal hair</p> <p>6202.920 -- Of cotton</p> <p>6202.930 -- Of man-made fibres</p> <p>6202.990 -- Of other textile materials</p>	lb.	no.	30%	
62.03		<p>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</p> <p>- Suits :</p> <p>6203.110 -- Of wool or fine animal hair</p> <p>6203.120 -- Of synthetic fibres</p> <p>6203.190 -- Of other textile materials</p>	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
62.04		- Ensembles :				
	6203.220	-- Of cotton	lb.	no.	30%	
	6203.230	-- Of synthetic fibres	lb.	no.	30%	
	6203.290	-- Of other textile materials	lb	no	30%	
		- Jackets and blazers :				
	6203.310	-- Of wool or fine animal hair	lb.	no.	30%	
	6203.320	-- Of cotton	lb.	no.	30%	
	6203.330	-- Of synthetic fibres	lb.	no.	30%	
	6203.390	-- Of other textile materials	lb	no	30%	
		- Trousers, bib and brace overalls, breeches and shorts :				
	6203.410	-- Of wool or fine animal hair	lb.	no.	30%	
	6203.420	-- Of cotton	lb.	no.	30%	
	6203.430	-- Of synthetic fibres	lb.	no.	30%	
	6203.490	-- Of other textile materials	lb.	no.	30%	
		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).				
		- Suits :				
	6204.110	-- Of wool or fine animal hair	lb.	no.	30%	
6204.120	-- Of cotton	lb.	no.	30%		
6204.130	-- Of synthetic fibres	lb.	no.	30%		
6204.190	-- Of other textile materials	lb.	no.	30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Ensembles :				
	6204.210	-- Of wool or fine animal hair	lb.	no.	30%	
	6204.220	-- Of cotton	lb.	no.	30%	
	6204.230	-- Of synthetic fibres	lb.	no.	30%	
	6204.290	-- Of other textile materials	lb.	no.	30%	
		- Jackets and blazers :				
	6204.310	-- Of wool or fine animal hair	lb.	no.	30%	
	6204.320	-- Of cotton	lb.	no.	30%	
	6204.330	-- Of synthetic fibres	lb.	no.	30%	
	6204.390	-- Of other textile materials	lb.	no.	30%	
		- Dresses :				
	6204.410	-- Of wool or fine animal hair	lb.	no.	30%	
	6204.420	-- Of cotton	lb.	no.	30%	
	6204.430	-- Of synthetic fibres	lb.	no.	30%	
	6204.440	-- Of artificial fibres	lb.	no.	30%	
	6204.490	-- Of other textile materials	lb.	no.	30%	
		- Skirts and divided skirts :				
	6204.510	-- Of wool or fine animal hair	lb.	no.	30%	
	6204.520	-- Of cotton	lb.	no.	30%	
	6204.530	-- Of synthetic fibres	lb.	no.	30%	
	6204.590	-- Of other textile materials	lb.	no.	30%	
		- Trousers, bib and brace overalls, breeches and shorts :				
	6204.610	-- Of wool or fine animal hair	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	6204.620	-- Of cotton	lb.	no.	30%	
	6204.630	-- Of synthetic fibres	lb.	no.	30%	
	6204.690	-- Of other textile materials	lb.	no.	30%	
62.05		Men's or boys' shirts.				
	6205.200	- Of cotton	lb.	no.	30%	
	6205.300	- Of man-made fibres	lb.	no.	30%	
	6205.900	- Of other textile materials	lb.	no.	30%	
62.06		Women's or girls' blouses, shirts and shirt-blouses.				
	6206.100	- Of silk or silk waste	lb.	no.	30%	
	6206.200	- Of wool or fine animal hair	lb.	no.	30%	
	6206.300	- Of cotton	lb.	no.	30%	
	6206.400	- Of man-made fibres	lb.	no.	30%	
	6206.900	- Of other textile materials	lb.	no.	30%	
62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
62.08		- Underpants and briefs :				
	6207.110	-- Of cotton	lb.	no.	30%	
	6207.190	-- Of other textile materials	lb.	no.	30%	
		- Nightshirts and pyjamas :				
	6207.210	-- Of cotton	lb.	no.	30%	
	6207.220	-- Of man-made fibres	lb.	no.	30%	
	6207.290	-- Of other textile materials	lb.	no.	30%	
		- Other :				
	6207.910	-- Of cotton	lb.	no.	30%	
	6207.990	-- Of other textile materials	lb.	no.	30%	
		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.				
		- Slips and petticoats :				
	6208.110	-- Of man-made fibres	lb.	no.	30%	
	6208.190	-- Of other textile materials	lb.	no.	30%	
	- Nightdresses and pyjamas :					
6208.210	-- Of cotton	lb.	no.	30%		
6208.220	-- Of man-made fibres	lb.	no.	30%		
6208.290	-- Of other textile materials	lb.	no.	30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	6208.910	- Other : -- Of cotton	lb.	no.	30%	
	6208.920	-- Of man-made fibres	lb.	no.	30%	
	6208.990	-- Of other textile materials	lb.	no.	30%	
62.09		Babies' garments and clothing accessories.				
	6209.200	- Of cotton	lb.	no.	0%	
	6209.300	- Of synthetic fibres	lb.	no.	0%	
	6209.900	- Of other textile materials	lb.	no.	0%	
62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.				
	6210.100	- Of fabrics of heading 56.02 or 56.03	lb.	no	30%	
	6210.200	- Other garments, of the type described in subheadings 6201.110 to 6201.190	lb.	no	30%	
	6210.300	- Other garments, of the type described in subheadings 6202.110 to 6202.190	lb.	no	30%	
	6210.400	- Other men's or boys' garments	lb	no.	30%	
	6210.500	- Other women's or girls' garments	lb	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
62.11		Track suits, ski suits and swimwear; other garments.				
		- Swimwear :				
	6211.110	-- Men's or boys'	lb	no.	30%	
	6211.120	-- Women's or girls'	lb	no.	30%	
	6211.200	- Ski suits	lb.	no.	30%	
		- Other garments, men's or boys' :				
	6211.320	-- Of cotton	lb.	no.	30%	
	6211.330	-- Of man-made fibres	lb.	no.	30%	
	6211.390	-- Of other textile materials	lb.	no.	30%	
		- Other garments, women's or girls' :				
	6211.410	-- Of wool or fine animal hair	lb.	no.	30%	
	6211.420	-- Of cotton	lb.	no.	30%	
	6211.430	-- Of man-made fibres	lb.	no.	30%	
	6211.490	-- Of other textile materials	lb	no.	30%	
62.12		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.				
	6212.100	- Brassières	lb.	no	30%	
	6212.200	- Girdles and panty-girdles	lb.	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	6212.300	- Corselettes	lb	no	30%	
	6212.900	- Other	lb	no	30%	
62.13		Handkerchiefs.				
	6213.200	- Of cotton	lb	no	30%	
	6213.900	- Of other textile materials	lb	no	30%	
	62.14	Shawls, scarves, mufflers, mantillas, veils and the like.				
	6214.100	- Of silk or silk waste	lb	no	30%	
	6214.200	- Of wool or fine animal hair	lb	no	30%	
	6214.300	- Of synthetic fibres	lb	no	30%	
	6214.400	- Of artificial fibres	lb	no	30%	
	6214.900	- Of other textile materials	lb	no	30%	
	62.15		Ties, bow ties and cravats.			
	6215.100	- Of silk or silk waste	lb	no	30%	
	6215.200	- Of man-made fibres	lb	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	6215.900	- Of other textile materials	lb	no.	30%	
62.16	6216.000	Gloves, mittens and mitts.	lb	2u	30%	
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.				
	6217.100	- Accessories	lb		30%	
	6217.900	- Parts	lb		30%	

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.
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CHAPTER 63**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
63.01		I.- OTHER MADE UP TEXTILE ARTICLES				
		Blankets and travelling rugs.				
	6301.100	- Electric blankets	lb	no.	30%	
	6301.200	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	lb	no.	30%	
	6301.300	- Blankets (other than electric blankets) and travelling rugs, of cotton	lb	no.	30%	
	6301.400	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	lb	no.	30%	
	6301.900	- Other blankets and travelling rugs	lb	no.	30%	
63.02		Bed linen, table linen, toilet linen and kitchen linen.				
	6302.100	- Bed linen, knitted or crocheted	lb	no.	30%	
		- Other bed linen, printed :				
	6302.210	-- Of cotton	lb	no.	30%	
	6302.220	-- Of man-made fibres	lb	no.	30%	
	6302.290	-- Of other textile materials	lb	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
63.03		- Other bed linen :				
	6302.310	-- Of cotton	lb	no.	30%	
	6302.320	-- Of man-made fibres	lb	no.	30%	
	6302.390	-- Of other textile materials	lb	no.	30%	
	6302.400	- Table linen, knitted or crocheted value	lb	no.	30%	
		- Other table linen :				
	6302.510	-- Of cotton	lb	no.	30%	
	6302.530	-- Of man-made fibres	lb	no.	30%	
		-- Of other textile materials :				
	6302.591	--- Of flax	lb	no.	30%	
	6302.599	--- Other	lb	no.	30%	
	6302.600	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	lb	no.	30%	
		- Other :				
	6302.910	-- Of cotton	lb	no.	30%	
	6302.930	-- Of man-made fibres	lb	no.	30%	
6302.990	-- Of other textile materials	lb	no.	30%		
	Curtains (including drapes) and interior blinds; curtain or bed valances.					
	- Knitted or crocheted :					
6303.120	-- Of synthetic fibres	lb	no.	30%		
6303.190	-- Of other textile materials	lb	no.	30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
63.04		- Other :					
	6303.910	-- Of cotton	lb	no.	30%		
	6303.920	-- Of synthetic fibres	lb	no.	30%		
	6303.990	-- Of other textile materials value	lb	no.	30%		
		Other furnishing articles, excluding those of heading 94.04.					
		- Bedspreads :					
	6304.110	-- Knitted or crocheted	lb	no.	30%		
	6304.190	-- Other	lb	no.	30%		
		- Other :					
63.05	6304.910	-- Knitted or crocheted	lb	no.	30%		
	6304.920	-- Not knitted or crocheted, of cotton	lb	no.	30%		
	6304.930	-- Not knitted or crocheted, of synthetic fibres	lb	no.	30%		
	6304.990	-- Not knitted or crocheted, of other textile materials	lb	no.	30%		
		Sacks and bags, of a kind used for the packing of goods.					
	6305.100	- Of jute or of other textile bast fibres of heading 53.03	lb	no.	30%		
6305.200	- Of cotton	lb	no.	30%			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
63.06	6305.320	- Of man-made textile materials : -- Flexible intermediate bulk containers	lb	no.	30%		
	6305.330	-- Other, of polyethylene or polypropylene strip or the like	lb	no.	30%		
	6305.390	-- Other	lb	no.	30%		
	6305.900	- Of other textile materials	lb	no.	30%		
		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.					
		- Tarpaulins, awnings and sunblinds :					
	6306.120	-- Of synthetic fibres	lb	no.	30%		
	6306.190	-- Of other textile materials	lb	no.	30%		
		- Tents :					
	6306.220	-- Of synthetic fibres	lb	no.	30%		
	6306.290	-- Of other textile materials	lb	no.	30%		
	6306.300	- Sails	lb	no.	30%		
	6306.400	- Pneumatic mattresses	lb	no.	30%		
		- Other :					
6306.910	-- Of cotton	lb	no.	30%			
6306.990	-- Of other textile materials	lb	no.	30%			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
63.07		Other made up articles, including dress patterns.				
	6307.100	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	lb		30%	
	6307.200	- Life-jackets and life-belts	lb	no.	0%	
		- Other				
	6307.901	--- Country Flags	lb	no.	0%	
	6307.909	--- Other	lb		30%	
		II.- SETS				
63.08	6308.000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	lb		30%	
		III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS				
63.09	6309.000	Worn clothing and other worn articles.	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.				
	6310.100	- Sorted	lb		30%	
	6310.900	- Other	lb		30%	

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 6402.120, 6402.190, 6403.120, 6403.190 and 6404.110, the expression “sports footwear” applies only to :

(a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;

(b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.				
	6401.100	- Footwear incorporating a protective metal toe-cap	lb.	2u.	30%	
	6401.920	- Other footwear : -- Covering the ankle but not covering the knee	lb.	2u.	30%	
	6401.990	-- Other	lb.	2u.	30%	
64.02		Other footwear with outer soles and uppers of rubber or plastics.				
	6402.120	- Sports footwear : -- Ski-boots, cross-country ski footwear and snowboard boots	lb.	2u.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
64.03	6402.190	-- Other value	lb.	2u.	30%	
	6402.200	- Footwear with upper straps or thongs assembled to the sole by means of plugs	lb.	2u.	30%	
		- Other footwear :				
	6402.910	-- Covering the ankle	lb.	2u	30%	
	6402.990	-- Other	lb.	2u	30%	
		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.				
		- Sports footwear :				
	6403.120	-- Ski-boots, cross-country ski footwear and snowboard boots	lb.	2u	30%	
	6403.190	-- Other	lb.	2u	30%	
	6403.200	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	pr.	2u	30%	
	6403.400	- Other footwear, incorporating a protective metal toecap	pr.	2u	30%	
		- Other footwear with outer soles of leather :				
6403.510	-- Covering the ankle	pr.	2u	30%		
6403.590	-- Other	pr.	2u	30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
64.04	6403.910	- Other footwear : -- Covering the ankle	lb	2u.	30%	
	6403.990	-- Other	lb	2u.	30%	
	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.					
64.05	6404.110	- Footwear with outer soles of rubber or plastics : -- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	lb.	2u.	30%	
	6404.190	-- Other	lb.	2u.	30%	
	6404.200	- Footwear with outer soles of leather or composition leather	lb.	2u.	30%	
	Other footwear.					
	6405.100	- With uppers of leather or composition leather	lb.	2u.	30%	
	6405.200	- With uppers of textile materials	lb.	2u.	30%	
	6405.900	- Other	lb.	2u.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
64.06		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.				
	6406.100	- Uppers and parts thereof, other than stiffeners	lb		30%	
	6406.200	- Outer soles and heels, of rubber or plastics	lb		30%	
		- Other :				
	6406.910	-- Of wood	lb		30%	
	6406.990	-- Of other materials	lb		30%	

CHAPTER 65
HEADGEAR AND PARTS THEREOF

Notes.

1. This Chapter does not cover:
 - (a) Worn headgear of heading 63.09;
 - (b) Asbestos headgear (heading 68.12); or
 - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
65.01	6501.000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateau and manchons (including slit manchons), of felt.	lb	no	30%	
65.02	6502.000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	lb	no	30%	
[65.03]						
65.04	6504.000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	lb	no	30%	

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CHAPTER 65**

65.05		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.				
	6505.100	- Hair-nets	lb		30%	
	6505.900	- Other	lb		30%	
65.06		Other headgear, whether or not lined or trimmed.				
	6506.100	- Safety headgear	lb.	no.	30%	
	6506.200	- Firemen's Helmets	lb.	no.	0%	
		- Other :				
	6506.910	-- Of rubber or of plastics	lb.	no.	30%	
	6506.990	-- Of other materials	lb.	no.	30%	
65.07	6507.000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	lb		30%	

CHAPTER 66

UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS,
WHIPS, RIDING-CROPS AND PARTS THEREOF

Notes.

1. This Chapter does not cover:
 - (a) Measure walking-sticks or the like (heading 90.17);
 - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
 - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
66.01		Umbrellas and sun umbrellas (including walking stick umbrellas, garden umbrellas and similar umbrellas).				
	6601.100	- Garden or similar umbrellas	lb.	no.	30%	
		- Other :				
	6601.910	-- Having a telescopic shaft	lb.	no.	30%	
	6601.990	-- Other	lb.	no.	30%	
66.02	6602.000	Walking-sticks, seat-sticks, whips, riding-crops and the like.	lb.	no.	30%	

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CHAPTER 66**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
66.03		Parts, trimmings and accessories of articles of heading 66.01 or 66.02.				
	6603.200	- Umbrella frames, including frames mounted on shafts (sticks)	lb	no	30%	
	6603.900	- Other	lb	no	30%	

CHAPTER 67

**PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN;
ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**

Notes.

1. This Chapter does not cover:
 - (a) Straining cloth of human hair (heading 59.11);
 - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - (c) Footwear (Chapter 64);
 - (d) Headgear or hair-nets (Chapter 65);
 - (e) Toys, sports requisites or carnival articles (Chapter 95); or
 - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2. Heading 67.01 does not cover :
 - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
 - (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
 - (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3. Heading 67.02 does not cover :
 - (a) Articles of glass (Chapter 70); or
 - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
67.01	6701.000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.				
	6702.100	- Of plastics	lb		30%	
	6702.900	- Of other materials	lb		30%	
67.03	6703.000	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	lb		30%	
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.				
		- Of synthetic textile materials :				
	6704.110	-- Complete wigs	lb		30%	
	6704.190	-- Other	lb		30%	
	6704.200	- Of human hair	lb		30%	
	6704.900	- Of other materials	lb		30%	

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);
 - (i) Articles of Chapter 91 (for example, clocks and clock cases);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or
 - (n) Articles of Chapter 97 (for example, works of art).

 2. In heading 68.02 the expression “worked monumental or building stone” applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.
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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
68.01	6801.000	Setts, curbstones and flagstones, of natural stone (except slate).	lb	no	10%	
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).				
	6802.100	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	lb	no	10%	
	6802.210	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :	lb		30%	
	6802.230	-- Marble, travertine and alabaster	lb		30%	
	6802.290	-- Granite	lb		30%	
		-- Other stone	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Other :				
	6802.910	-- Marble, travertine and alabaster	lb		30%	
	6802.920	-- Other calcareous stone	lb		30%	
	6802.930	-- Granite	lb		30%	
	6802.990	-- Other stone	lb		30%	
68.03	6803.000	Worked slate and articles of slate or of agglomerated slate.	lb		30%	
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.				
	6804.100	- Millstones and grindstones for milling, grinding or pulping	lb		30%	
		- Other millstones, grindstones, grinding wheels and the like :	lb		30%	
	6804.210	-- Of agglomerated synthetic or natural diamond	lb		30%	
	6804.220	-- Of other agglomerated abrasives or of ceramics	lb		30%	
	6804.230	-- Of natural stone	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
68.05	6804.300	- Hand sharpening or polishing stones	lb		30%	
		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.				
	6805.100	- On a base of woven textile fabric only	lb		30%	
	6805.200	- On a base of paper or paperboard only	lb		30%	
68.06	6805.300	- On a base of other materials	lb		30%	
		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.				
	6806.100	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
68.07	6806.200	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	lb		30%	
	6806.900	- Other	lb		30%	
	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).					
68.08	6807.100	- In rolls	lb		10%	
	6807.900	- Other	lb		10%	
	6808.000	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.	lb		10%	
68.09		Articles of plaster or of compositions based on plaster.				
	6809.110	- Boards, sheets, panels, tiles and similar articles, not ornamented : -- Faced or reinforced with paper or paperboard only	lb		10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
68.10	6809.190	-- Other	lb		30%	
	6809.900	- Other articles	lb		30%	
		Articles of cement, of concrete or of artificial stone, whether or not reinforced.				
		- Tiles, flagstones, bricks and similar articles :				
	6810.110	-- Building blocks and bricks	lb	no	10%	
	6810.190	-- Other	lb	no	10%	
	6810.200	- Pipes	lb		10%	
		- Other articles :				
	6810.910	-- Prefabricated structural components for building or civil engineering	lb		10%	
	6810.950	-- Tomestones and commemorative and memorial tablets	lb	no	0%	
68.11	6810.990	-- Other	lb		10%	
		Articles of asbestos-cement, of cellulose fibrecement or the like.				
	6811.400	- Containing asbestos	lb		30%	
	- Not containing asbestos :					

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
68.12	6811.810	-- Corrugated sheets	lb		30%		
	6811.820	-- Other sheets, panels, tiles and similar articles	lb		30%		
	6811.830	-- Tubes, pipes and tube or pipe fittings	lb		30%		
	6811.890	-- Other articles	lb		30%		
			Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.				
	6812.800	- Of crocidolite	lb		30%		
		- Other :					
	6812.910	-- Clothing, clothing accessories, footwear and headgear	lb		30%		
	6812.920	-- Paper, millboard and felt	lb		30%		
	6812.930	-- Compressed asbestos fibre jointing, in sheets or rolls	lb		30%		
6812.990	-- Other	lb		30%			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.			30%	
	6813.200	- Containing asbestos	lb		30%	
		- Not containing asbestos :				
	6813.810	-- Brake linings and pads	lb		30%	
	6813.890	-- Other	lb		30%	
68.14		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.				
	6814.100	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	lb		30%	
	6814.900	- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
68.15		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.				
	6815.100	- Non-electrical articles of graphite or other carbon	lb		30%	
	6815.200	- Articles of peat	lb		30%	
		- Other articles :				
	6815.910	-- Containing magnesite, dolomite or chromite	lb		30%	
	6815.990	-- Other	lb		30%	

**CHAPTER 69
CERAMIC PRODUCTS**

Notes.

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
69.01	6901.000	I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	lb	no	10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.				
	6902.100	- Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	lb	no	10%	
	6902.200	- Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	lb	no	10%	
	6902.900	- Other	lb	no	10%	
69.03		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.				
	6903.100	- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	lb	no	10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	6903.200	- Containing by weight more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	lb	no	10%	
	6903.900	- Other	lb	no	10%	
69.04		II.- OTHER CERAMIC PRODUCTS Ceramic building bricks, flooring blocks, support or filler tiles and the like.				
	6904.100	- Building bricks	lb	no	10%	
	6904.900	- Other	lb	no	10%	
69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.				
	6905.100	- Roofing tiles	lb	no	10%	
	6905.900	- Other	lb	no	30%	
69.06		Ceramic pipes, conduits, guttering and pipe fittings.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
69.07	6906.010	--- Pipes and guttering being pipes of not less than 3" in diameter for the collection of rainwater.	lb	no	10%	
	6906.090	--- Other	lb	no	30%	
		Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.				
69.08	6907.100	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	lb	no	10%	
	6907.900	- Other	lb	no	10%	
		Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.				
	6908.100	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	lb		10%	
	6908.900	- Other	lb		10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
69.09		<p>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.</p> <p>- Ceramic wares for laboratory, chemical or other technical uses :</p>				
	6909.110	-- Of porcelain or china	lb	no	30%	
	6909.120	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	lb	no	30%	
	6909.190	-- Other	lb	no	30%	
	6909.900	- Other	lb	lb	30%	
69.10		<p>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</p> <p>- Of porcelain or china</p>				
	6910.100	--- Low volume flush toilets	lb.	no.	10%	
	6910.109	--- Other	lb.	no.	30%	
	6910.900	- Other	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.				
	6911.100	- Tableware and kitchenware	lb	no	30%	
	6911.900	- Other	lb	no	30%	
69.12		Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.				
	6912.001	--- Ceramic tableware and kitchenware	lb	no	30%	
	6912.009	--- Other	lb	no	30%	
69.13		Statuettes and other ornamental ceramic articles.				
	6913.100	- Of porcelain or china	lb	no	30%	
	6913.900	- Other	lb	no	30%	
69.14		Other ceramic articles.				
	6914.100	- Of porcelain or china	lb	no	30%	
	6914.900	- Other	lb	no	30%	

CHAPTER 70

GLASS AND GLASSWARE

Notes.

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

Subheading Note.

1. For the purposes of subheadings 7013.220, 7013.330, 7013.410 and 7013.910, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
70.01	7001.000	Cullet and other waste and scrap of glass; glass in the mass.	lb		30%	
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.				
	7002.100	- Balls	lb		30%	
	7002.200	- Rods	lb		30%	
		- Tubes :				
	7002.310	-- Of fused quartz or other fused silica	lb		30%	
	7002.320	-- Of other glass having a linear coefficient of expansion not exceeding 5 x 10 ⁻⁶ per Kelvin within a temperature range of 0 °C to 300 °C	lb		30%	
	7002.390	-- Other	lb		30%	
70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.				
		- Non-wired sheets :				
	7003.120	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
70.04	7003.190	-- Other	lb		30%	
	7003.200	- Wired sheets	lb		30%	
	7003.300	- Profiles	lb		30%	
		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or nonreflecting layer, but not otherwise worked.				
70.05	7004.200	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	lb		30%	
	7004.900	- Other glass	lb		30%	
		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.				
	7005.100	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	lb		10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	7005.210	- Other non-wired glass : -- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	lb		10%	
	7005.290	-- Other	lb		10%	
	7005.300	- Wired glass	lb		10%	
70.06	7006.000	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	lb		30%	
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.				
	7007.110	- Toughened (tempered) safety glass : -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	lb		30%	
	7007.190	-- Other	lb		30%	
	7007.210	- Laminated safety glass : -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	lb		30%	
	7007.290	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
70.08	7008.000	Multiple-walled insulating units of glass.	lb		30%	
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.				
	7009.100	- Rear-view mirrors for vehicles	lb	no	30%	
		- Other :				
	7009.910	-- Unframed	lb	no	30%	
	7009.920	-- Framed	lb	no	30%	
70.10		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.				
	7010.100	- Ampoules	lb	no	30%	
	7010.200	- Stoppers, lids and other closures	lb	no	30%	
	7010.900	- Other	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.				
	7011.100	- For electric lighting	lb		30%	
	7011.200	- For cathode-ray tubes	lb		30%	
	7011.900	- Other	lb		30%	
[70.12]						
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).				
	7013.100	- Of glass-ceramics	lb	no	30%	
		- Stemware drinking glasses, other than of glass ceramics:				
	7013.220	-- Of lead crystal	lb	no	30%	
	7013.280	-- Other	lb	no	30%	
		- Other drinking glasses, other than of glass ceramics :				
	7013.330	-- Of lead crystal	lb	no	30%	
	7013.370	-- Other	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :				
	7013.410	-- Of lead crystal	lb	no	30%	
	7013.420	-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	lb	no	30%	
	7013.490	-- Other	lb	no	30%	
		- Other glassware :				
	7013.910	-- Of lead crystal	lb	no	30%	
	7013.990	-- Other	lb	no	30%	
70.14	7014.000	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	lb		30%	
70.15		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.				
	7015.100	- Glasses for corrective spectacles	lb	2u	0%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
70.16	7015.900	- Other Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	lb		30%	
	7016.100	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	lb		30%	
	7016.900	- Other Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	lb		30%	
70.17	7017.100	- Of fused quartz or other fused silica	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
70.18	7017.200	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	lb		30%	
	7017.900	- Other	lb		30%	
		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.				
	7018.100	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	lb		30%	
	7018.200	- Glass microspheres not exceeding 1 mm in diameter	lb		30%	
	7018.900	- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).				
		- Slivers, rovings, yarn and chopped strands :				
	7019.110	-- Chopped strands, of a length of not more than 50 mm	lb		30%	
	7019.120	-- Rovings	lb		30%	
	7019.190	-- Other	lb		30%	
		- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :				
	7019.310	-- Mats	lb		30%	
	7019.320	-- Thin sheets (voiles)	lb		30%	
	7019.390	-- Other	lb		30%	
	7019.400	- Woven fabrics of rovings	lb		30%	
		- Other woven fabrics :				
	7019.510	-- Of a width not exceeding 30 cm	lb		30%	
	7019.520	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	lb		30%	
	7019.590	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	7019.900	- Other	lb		30%	
70.20	7020.000	Other articles of glass.	lb		30%	

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

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.
- 2(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 2 (B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (i) 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.
- 4(B) The expression “platinum” means platinum, iridium, osmium, palladium, rhodium and ruthenium.
- 4(C) The expression “precious or semi-precious stones” does not include any of the substances specified in Note 2 (b) to Chapter 96.
5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
- (a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal
7. Throughout the Nomenclature the expression “metal clad with precious metal” means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal
8. Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
9. For the purposes of heading 71.13, the expression “articles of jewellery” means :
- (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).
- These articles may be combined or set, for example, with natural or cultured pearls, precious or 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.

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

Subheading Notes.

1. For the purposes of subheadings 7106.100, 7108.110, 7110.110, 7110.210, 7110.310 and 7110.410, the expressions “powder” and “in powder form” mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
2. Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.110 and 7110.190, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
71.01		I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI- PRECIOUS STONES Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.				
	7101.100	- Natural pearls	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
71.02	7101.210	- Cultured pearls : -- Unworked	lb	no	30%	
	7101.220	-- Worked	lb	no	30%	
		Diamonds, whether or not worked, but not mounted or set.				
	7102.100	- Unsorted	lb	no	30%	
71.03	7102.210	- Industrial : -- Unworked or simply sawn, cleaved or bruted	lb	no	30%	
	7102.290	-- Other	lb	no	30%	
	7102.310	- Non-industrial : -- Unworked or simply sawn, cleaved or bruted	lb	no	30%	
	7102.390	-- Other	lb	no	30%	
		Precious stones (other than diamonds) and semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi- precious stones, temporarily strung for convenience of transport.				
	7103.100	- Unworked or simply sawn or roughly shaped	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
71.04	7103.910	- Otherwise worked : -- Rubies, sapphires and emeralds	lb	no	30%	
	7103.990	-- Other	lb	no	30%	
	Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, temporarily strung for convenience of transport.					
71.05	7104.100	- Piezo-electric quartz	lb	no	30%	
	7104.200	- Other, unworked or simply sawn or roughly shaped	lb	no	30%	
	7104.900	- Other	lb	no	30%	
	Dust and powder of natural or synthetic precious or semi-precious stones.					
	7105.100	- Of diamonds	lb		30%	
	7105.900	- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
71.06		II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL				
		Silver (including silver plated with gold or platinum), unwrought or in semi- manufactured forms, or in powder form.				
	7106.100	- Powder	lb		30%	
		- Other :				
	7106.910	-- Unwrought	lb		30%	
	7106.920	-- Semi-manufactured	lb		30%	
71.07	7107.000	Base metals clad with silver, not further worked than semi- manufactured.	lb		30%	
71.08		Gold (including gold plated with platinum) unwrought or in semi- manufactured forms, or in powder form.				
		- Non-monetary :				
	7108.110	-- Powder	lb		30%	
	7108.120	-- Other unwrought forms	lb		30%	
	7108.130	-- Other semi-manufactured forms	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	7108.200	- Monetary	lb		30%	
71.09	7109.000	Base metals or silver, clad with gold, not further worked than semi- manufactured.	lb		30%	
71.10		Platinum, unwrought or in semi- manufactured forms, or in powder form.			30%	
		- Platinum :				
	7110.110	-- Unwrought or in powder form	lb		30%	
	7110.190	-- Other	lb		30%	
		- Palladium :				
	7110.210	-- Unwrought or in powder form	lb		30%	
	7110.290	-- Other	lb		30%	
		- Rhodium :				
	7110.310	-- Unwrought or in powder form	lb		30%	
	7110.390	-- Other	lb		30%	
		- Iridium, osmium and ruthenium :				
	7110.410	-- Unwrought or in powder form	lb		30%	
	7110.490	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
71.11	7111.000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	lb		30%	
71.12		Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal				
	7112.300	- Ash containing precious metal or precious metal compounds	lb		30%	
		- Other :				
	7112.910	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	lb		30%	
	7112.920	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	lb		30%	
	7112.990	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
71.13		<p style="text-align: center;">III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES</p> <p>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal</p> <p>- Of precious metal whether or not plated or clad with precious metal :</p>				
	7113.110	-- Of silver, whether or not plated or clad with other precious metal	lb	no	40%	
	7113.190	-- Of other precious metal, whether or not plated or clad with precious metal	lb	no	40%	
	7113.200	- Of base metal clad with precious metal	lb	no	40%	
71.14		<p>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal</p> <p>- Of precious metal whether or not plated or clad with precious metal :</p>				
	7114.110	-- Of silver, whether or not plated or clad with other precious metal	lb	no	40%	
	7114.190	-- Of other precious metal, whether or not plated or clad with precious metal	lb	no	40%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	7114.200	- Of base metal clad with precious metal	lb	no	40%	
		- Other				
	7114.301	--- Trophies, medals, etc.	lb	no	0%	
	7114.309	--- Other	lb	no	40%	
71.15		Other articles of precious metal or of metal clad with precious metal				
	7115.100	- Catalysts in the form of wire cloth or grill, of platinum	lb	no	30%	
	7115.900	- Other	lb	no	30%	
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).				
	7116.100	- Of natural or cultured pearls	lb	no	40%	
	7116.200	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	lb	no	40%	
71.17		Imitation jewellery.				
		- Of base metal, whether or not plated with precious metal :				
	7117.110	-- Cuff-links and studs	lb	2u	30%	
	7117.190	-- Other	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
71.18	7117.900	- Other Coin.	lb	no	30%	
	7118.100	- Coin (other than gold coin), not being legal tender	lb		0%	
	7118.900	- Other	lb		30%	

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1. This Section does not cover :
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
 - (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
 - (c) Headgear or parts thereof of heading 65.06 or 65.07;
 - (d) Umbrella frames or other articles of heading 66.03;
 - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
 - (i) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
 - (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (m) Hand sieves, buttons, pens, pencil-holders, pen nibs 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 1mm.

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 hotrolling 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

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- 0.6 % or more but not more than 2.3 % of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel

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

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

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
72.01		I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM Pig iron and spiegeleisen in pigs, blocks or other primary forms.				
	7201.100	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	lb		30%	
	7201.200	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	lb		30%	
	7201.500	- Alloy pig iron; spiegeleisen				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
72.02		Ferro-alloys.				
		- Ferro-manganese :				
	7202.110	-- Containing by weight more than 2 % of carbon	lb		30%	
	7202.190	-- Other	lb		30%	
		- Ferro-silicon :				
	7202.210	-- Containing by weight more than 55 % of silicon	lb		30%	
	7202.290	-- Other	lb		30%	
	7202.300	- Ferro-silico-manganese	lb		30%	
		- Ferro-chromium :				
	7202.410	-- Containing by weight more than 4 % of carbon	lb		30%	
	7202.490	-- Other	lb		30%	
	7202.500	- Ferro-silico-chromium	lb		30%	
	7202.600	- Ferro-nickel	lb		30%	
	7202.700	- Ferro-molybdenum	lb		30%	
	7202.800	- Ferro-tungsten and ferro-silico-tungsten	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
72.03		- Other :				
	7202.910	-- Ferro-titanium and ferro-silico-titanium	lb		30%	
	7202.920	-- Ferro-vanadium	lb		30%	
	7202.930	-- Ferro-niobium	lb		30%	
	7202.990	-- Other	lb		30%	
		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.				
72.04	7203.100	- Ferrous products obtained by direct reduction of iron ore	lb		30%	
	7203.900	- Other	lb		30%	
		Ferrous waste and scrap; remelting scrap ingots of iron or steel				
	7204.100	- Waste and scrap of cast iron	lb		30%	
		- Waste and scrap of alloy steel :				
	7204.210	-- Of stainless steel	lb		30%	
	7204.290	-- Other	lb		30%	
7204.300	- Waste and scrap of tinned iron or steel	lb		30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
72.05	7204.410	- Other waste and scrap : -- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	lb		30%	
	7204.490	-- Other	lb		30%	
	7204.500	- Remelting scrap ingots	lb		30%	
		Granules and powders, of pig iron, spiegeleisen, iron or steel				
	7205.100	- Granules	lb		30%	
	7205.210	- Powders : -- Of alloy steel	lb		30%	
	7205.290	-- Other	lb		30%	
72.06		II.- IRON AND NON-ALLOY STEEL				
		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).				
	7206.100	- Ingots	lb		30%	
	7206.900	- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
72.07		Semi-finished products of iron or non-alloy steel	lb		30%	
		- Containing by weight less than 0.25 % of carbon:				
	7207.110	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	lb		30%	
	7207.120	-- Other, of rectangular (other than square) crosssection	lb		30%	
	7207.190	-- Other	lb		30%	
	7207.200	- Containing by weight 0.25 % or more of carbon	lb		30%	
72.08		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.				
	7208.100	- In coils, not further worked than hot-rolled, with patterns in relief	lb		10%	
		- Other, in coils, not further worked than hot-rolled, pickled :				
	7208.250	-- Of a thickness of 4.75 mm or more	lb		10%	
	7208.260	-- Of a thickness of 3 mm or more but less than 4.75 mm	lb		10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	7208.270	-- Of a thickness of less than 3 mm	lb		10%	
		- Other, in coils, not further worked than hot-rolled :				
	7208.360	-- Of a thickness exceeding 10 mm	lb		10%	
	7208.370	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	lb		10%	
	7208.380	-- Of a thickness of 3 mm or more but less than 4.75 mm	lb		10%	
	7208.390	-- Of a thickness of less than 3 mm	lb		10%	
		- Not in coils, not further worked than hot-rolled, with patterns in relief	lb		10%	
		- Other, not in coils, not further worked than hotrolled:				
	7208.510	-- Of a thickness exceeding 10 mm	lb		10%	
	7208.520	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	lb		10%	
	7208.530	-- Of a thickness of 3 mm or more but less than 4.75 mm	lb		10%	
	7208.540	-- Of a thickness of less than 3 mm value	lb		10%	
	7208.900	- Other	lb		10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
72.09		<p>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (coldreduced), not clad, plated or coated.</p> <p>- In coils, not further worked than cold-rolled (coldreduced):</p>				
	7209.150	-- Of a thickness of 3 mm or more	lb		10%	
	7209.160	-- Of a thickness exceeding 1 mm but less than 3 mm	lb		10%	
	7209.170	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	lb		10%	
	7209.180	-- Of a thickness of less than 0.5 mm	lb		10%	
		- Not in coils, not further worked than cold-rolled (cold-reduced):				
	7209.250	-- Of a thickness of 3 mm or more	lb		10%	
	7209.260	-- Of a thickness exceeding 1 mm but less than 3 mm	lb		10%	
	7209.270	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	lb		10%	
	7209.280	-- Of a thickness of less than 0.5 mm	lb		10%	
	7209.900	- Other				
72.10		<p>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.</p>				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	7210.110	- Plated or coated with tin : -- Of a thickness of 0.5 mm or more	lb		10%	
	7210.120	-- Of a thickness of less than 0.5 mm	lb		10%	
	7210.200	- Plated or coated with lead, including terne-plate	lb		10%	
	7210.300	- Electrolytically plated or coated with zinc	lb		10%	
		- Otherwise plated or coated with zinc :				
	7210.410	-- Corrugated	lb		10%	
	7210.490	-- Other	lb		10%	
	7210.500	- Plated or coated with chromium oxides or with chromium and chromium oxides	lb		10%	
		- Plated or coated with aluminium :				
	7210.610	-- Plated or coated with aluminium-zinc alloys	lb		10%	
	7210.690	-- Other	lb		10%	
	7210.700	- Painted, varnished or coated with plastics	lb		10%	
	7210.900	- Other	lb		10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
72.11		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.				
	7211.130	- Not further worked than hot-rolled : -- 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	lb		10%	
	7211.140	-- Other, of a thickness of 4.75 mm or more	lb		10%	
	7211.190	-- Other	lb		10%	
		- Not further worked than cold-rolled (cold-reduced) :				
	7211.230	-- Containing by weight less than 0.25 % of carbon	lb		10%	
	7211.290	-- Other	lb		10%	
	7211.900	- Other	lb		10%	
72.12		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.				
	7212.100	- Plated or coated with tin	lb		10%	
	7212.200	- Electrolytically plated or coated with zinc	lb		10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
72.13	7212.300	- Otherwise plated or coated with zinc	lb		10%	
	7212.400	- Painted, varnished or coated with plastics	lb		10%	
	7212.500	- Otherwise plated or coated	lb		10%	
	7212.600	- Clad	lb		10%	
			Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel			
	7213.100	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	lb		0%	
	7213.200	- Other, of free-cutting steel	lb		0%	
	7213.910	- Other : -- Of circular cross-section measuring less than 14 mm in diameter	lb		0%	
72.14	7213.990	-- Other	lb		0%	
						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.

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
72.15	7214.100	- Forged	lb		10%	
	7214.200	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	lb		10%	
	7214.300	- Other, of free-cutting steel	lb		10%	
	7214.910	- Other : -- Of rectangular (other than square) cross-section	lb		10%	
	7214.990	-- Other	lb		10%	
		Other bars and rods of iron or non-alloy steel				
72.16	7215.100	- Of free-cutting steel, not further worked than coldformed or cold-finished	lb		10%	
	7215.200	- Other, not further worked than cold-formed or coldfinished	lb		10%	
	7215.900	- Other	lb		10%	
		Angles, shapes and sections of iron or non-alloy steel				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	7216.100	- U, I or H sections, not further worked than hotrolled, hot-drawn or extruded, of a height of less than 80 mm	lb		10%	
		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :				
	7216.210	-- L sections	lb		10%	
	7216.220	-- T sections	lb		10%	
		- U, I or H sections, not further worked than hotrolled, hot-drawn or extruded of a height of 80 mm or more :				
	7216.310	-- U sections	lb		10%	
	7216.320	-- I sections	lb		10%	
	7216.330	-- H sections	lb		10%	
	7216.400	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	lb		10%	
	7216.500	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	lb		10%	
		- Angles, shapes and sections, not further worked than cold-formed or cold-finished:				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
72.17	7216.610	-- Obtained from flat-rolled products	lb		10%	
	7216.690	-- Other	lb		10%	
		- Other :				
	7216.910	-- Cold-formed or cold-finished from flat-rolled products	lb		10%	
	7216.990	-- Other	lb		10%	
		Wire of iron or non-alloy steel				
	7217.100	- Not plated or coated, whether or not polished	lb		10%	
	7217.200	- Plated or coated with zinc	lb		10%	
	7217.300	- Plated or coated with other base metals	lb		10%	
	7217.900	- Other	lb		10%	
72.18		III.- STAINLESS STEEL				
		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel				
	7218.100	- Ingots and other primary forms	lb		10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
72.19	7218.910	- Other : -- Of rectangular (other than square) cross-section	lb		10%		
	7218.990	-- Other			10%		
		Flat-rolled products of stainless steel, of a width of 600 mm or more.					
		- Not further worked than hot-rolled, in coils :					
	7219.110	-- Of a thickness exceeding 10 mm	lb		10%		
	7219.120	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	lb		10%		
	7219.130	-- Of a thickness of 3 mm or more but less than 4.75 mm	lb		10%		
	7219.140	-- Of a thickness of less than 3 mm	lb		10%		
		- Not further worked than hot-rolled, not in coils :					
	7219.210	-- Of a thickness exceeding 10 mm	lb		10%		
	7219.220	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	lb		10%		
	7219.230	-- Of a thickness of 3 mm or more but less than 4.75 mm	lb		10%		
	7219.240	-- Of a thickness of less than 3 mm	lb		10%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
72.20		- Not further worked than cold-rolled (cold-reduced) :				
	7219.310	-- Of a thickness of 4.75 mm or more	lb		10%	
	7219.320	-- Of a thickness of 3 mm or more but less than 4.75 mm	lb		10%	
	7219.330	-- Of a thickness exceeding 1 mm but less than 3 mm	lb		10%	
	7219.340	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	lb		10%	
	7219.350	-- Of a thickness of less than 0.5 mm	lb		10%	
	7219.900	- Other	lb		10%	
		Flat-rolled products of stainless steel, of a width of less than 600 mm.				
72.21		- Not further worked than hot-rolled :				
	7220.110	-- Of a thickness of 4.75 mm or more	lb		10%	
	7220.120	-- Of a thickness of less than 4.75 mm	lb		10%	
	7220.200	- Not further worked than cold-rolled (cold-reduced)	lb		10%	
	7220.900	- Other	lb		10%	
7221.000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	lb		10%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel				
		- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :				
	7222.110	-- Of circular cross-section	lb		10%	
	7222.190	-- Other	lb		10%	
	7222.200	- Bars and rods, not further worked than cold-formed or cold-finished	lb		10%	
	7222.300	- Other bars and rods	lb		10%	
	7222.400	- Angles, shapes and sections	lb		10%	
72.23	7223.000	Wire of stainless steel	lb		10%	
		IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NONALLOY STEEL				
72.24		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel				
	7224.100	- Ingots and other primary forms	lb		10%	
	7224.900	- Other	lb		10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more.				
		- Of silicon-electrical steel :				
	7225.110	-- Grain-oriented	lb		10%	
	7225.190	-- Other	lb		10%	
	7225.300	- Other, not further worked than hot- rolled, in coils	lb		10%	
	7225.400	- Other, not further worked than hot- rolled, not in coils	lb		10%	
	7225.500	- Other, not further worked than cold- rolled (coldreduced)	lb		10%	
		- Other :				
	7225.910	-- Electrolytically plated or coated with zinc	lb		10%	
	7225.920	-- Otherwise plated or coated with zinc	lb		10%	
	7225.990	-- Other	lb		10%	
72.26		Flat-rolled products of other alloy steel, of a width of less than 600 mm.				
		- Of silicon-electrical steel :				
	7226.110	-- Grain-oriented	lb		10%	
	7226.190	-- Other	lb		10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
72.27	7226.200	- Of high speed steel	lb		10%	
		- Other :				
	7226.910	-- Not further worked than hot-rolled	lb		10%	
	7226.920	-- Not further worked than cold-rolled (cold-reduced)	lb		10%	
	7226.990	-- Other	lb		10%	
		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	lb		10%	
72.28	7227.100	- Of high speed steel	lb		10%	
	7227.200	- Of silico-manganese steel	lb		10%	
	7227.900	- Other	lb		10%	
		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				
	7228.100	- Bars and rods, of high speed steel	lb		10%	
	7228.200	- Bars and rods, of silico-manganese steel	lb		10%	
	7228.300	- Other bars and rods, not further worked than hotrolled, hot-drawn or extruded	lb		10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
72.29	7228.400	- Other bars and rods, not further worked than forged	lb		10%		
	7228.500	- Other bars and rods, not further worked than coldformed or cold-finished	lb		10%		
	7228.600	- Other bars and rods	lb		10%		
	7228.700	- Angles, shapes and sections	lb		10%		
	7228.800	- Hollow drill bars and rods	lb		10%		
			Wire of other alloy steel	lb			
	7229.200	- Of silico-manganese steel	lb		30%		
7229.900	- Other	lb		30%			

CHAPTER 73

ARTICLES OF IRON OR STEEL

Notes.

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel				
	7301.100	- Sheet piling	lb		10%	
	7301.200	- Angles, shapes and sections	lb		10%	
73.02		Railway or tramway track construction material of iron or steel, the following : rails, check-rails and track rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	7302.100	- Rails	lb		30%	
	7302.300	- Switch blades, crossing frogs, point rods and other crossing pieces	lb		30%	
	7302.400	- Fish-plates and sole plates	lb		30%	
	7302.900	- Other	lb		30%	
73.03	7303.000	Tubes, pipes and hollow profiles, of cast iron.	lb	no	10%	
73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel				
		- Line pipe of a kind used for oil or gas pipelines:				
	7304.110	-- Of stainless steel	lb	no	30%	
	7304.190	-- Other	lb	no	30%	
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :				
	7304.220	-- Drill pipe of stainless steel	lb	no	30%	
	7304.230	-- Other drill pipe	lb	no	30%	
	7304.240	-- Other, of stainless steel	lb	no	30%	
	7304.290	-- Other	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
73.05		- Other, of circular cross-section, of iron or non-alloy steel :				
	7304.310	-- Cold-drawn or cold-rolled (cold-reduced)	lb		30%	
	7304.390	-- Other	lb		30%	
		- Other, of circular cross-section, of stainless steel :				
	7304.410	-- Cold-drawn or cold-rolled (cold-reduced)	lb		30%	
	7304.490	-- Other	lb		30%	
		- Other, of circular cross-section, of other alloy steel :				
	7304.510	-- Cold-drawn or cold-rolled (cold-reduced)	lb		30%	
	7304.590	-- Other	lb		30%	
	7304.900	- Other	lb		30%	
		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 :				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
73.06	7305.110	-- Longitudinally submerged arc welded	lb		30%	
	7305.120	-- Other, longitudinally welded	lb		30%	
	7305.190	-- Other	lb		30%	
	7305.200	- Casing of a kind used in drilling for oil or gas	lb		30%	
		- Other, welded :				
	7305.310	-- Longitudinally welded	lb		30%	
	7305.390	-- Other	lb		30%	
	7305.900	- Other	lb		30%	
		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 :				
	7306.110	-- Welded, of stainless steel	lb		30%	
	7306.190	-- Other	lb		30%	
		- Casing and tubing of a kind used in drilling for oil or gas :				
	7306.210	-- Welded, of stainless steel	lb		30%	
7306.290	-- Other	lb		30%		

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CHAPTER 73**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
73.07	7306.300	- Other, welded, of circular cross-section, of iron or non-alloy steel	lb		30%	
	7306.400	- Other, welded, of circular cross-section, of stainless steel	lb		30%	
	7306.500	- Other, welded, of circular cross-section, of other alloy steel	lb		30%	
		- Other, welded, of non-circular cross-section :				
	7306.610	-- Of square or rectangular cross-section	lb		30%	
	7306.690	-- Of other non-circular cross-section	lb		30%	
	7306.900	- Other	lb		30%	
		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel				
		- Cast fittings :				
	7307.110	-- Of non-malleable cast iron	lb		30%	
	7307.190	-- Other	lb		30%	
		- Other, of stainless steel :				
	7307.210	-- Flanges	lb		30%	
	7307.220	-- Threaded elbows, bends and sleeves	lb		30%	
7307.230	-- Butt welding fittings	lb		30%		
7307.290	-- Other	lb		30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
73.08		- Other :				
	7307.910	-- Flanges	lb		30%	
	7307.920	-- Threaded elbows, bends and sleeves	lb		30%	
	7307.930	-- Butt welding fittings	lb		30%	
	7307.990	-- Other	lb		30%	
			Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel			
	7308.100	- Bridges and bridge-sections	lb	no	30%	
	7308.200	- Towers and lattice masts	lb	no	30%	
	7308.300	- Doors, windows and their frames and thresholds for doors	lb	no	10%	
	7308.400	- Equipment for scaffolding, shuttering, propping or pitpropping	lb		10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Other :				
	7308.901	--- Exterior shutters (Hurricane)	lb	no	0%	
	7308.902	--- Construction materials made of galvanized steel	lb		10%	
	7308.909	--- Other	lb		30%	
73.09	7309.000	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.	lb	no	30%	
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.				
	7310.100	- Of a capacity of 50 l or more	lb	no	30%	
		- Of a capacity of less than 50 l :				
	7310.210	-- Cans which are to be closed by soldering or crimping	lb	no	30%	
	7310.290	-- Other	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
73.11	7311.000	Containers for compressed or liquefied gas, of iron or steel	lb	no	30%	
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.				
	7312.100	- Stranded wire, ropes and cables	lb		30%	
	7312.900	- Other	lb		30%	
73.13	7313.000	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	lb		30%	
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel				
	7314.120	- Woven cloth : -- Endless bands for machinery, of stainless steel	lb		30%	
	7314.140	-- Other woven cloth, of stainless steel	lb		30%	
	7314.190	-- Other	lb		30%	

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CHAPTER 73**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
73.15	7314.200	- Grill, netting and fencing, welded at the intersection, of wire with a maximum crosssectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	lb		30%	
		- Other grill, netting and fencing, welded at the intersection :				
	7314.310	-- Plated or coated with zinc	lb		30%	
	7314.390	-- Other	lb		30%	
		- Other cloth, grill, netting and fencing :				
	7314.410	-- Plated or coated with zinc	lb		30%	
	7314.420	-- Coated with plastics	lb		30%	
	7314.490	-- Other	lb		30%	
	7314.500	- Expanded metal	lb		30%	
		Chain and parts thereof, of iron or steel				
		- Articulated link chain and parts thereof :				
	7315.110	-- Roller chain	lb		30%	
	7315.120	-- Other chain	lb		30%	
	7315.190	-- Parts	lb		30%	
7315.200	- Skid chain	lb		30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Other chain :				
	7315.810	-- Stud-link	lb		30%	
	7315.820	-- Other, welded link	lb		30%	
	7315.890	-- Other	lb		30%	
	7315.900	- Other parts	lb		30%	
73.16	7316.000	Anchors, grapnels and parts thereof, of iron or steel	lb	no	30%	
73.17	7317.000	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	lb		30%	
73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel				
		- Threaded articles :				
	7318.110	-- Coach screws	lb	no	30%	
	7318.120	-- Other wood screws	lb	no	30%	
	7318.130	-- Screw hooks and screw rings	lb	no	30%	
	7318.140	-- Self-tapping screws	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	7318.150	-- Other screws and bolts, whether or not with their nuts or washers	lb	no	30%	
	7318.160	-- Nuts	lb	no	30%	
	7318.190	-- Other	lb	no	30%	
		- Non-threaded articles :				
	7318.210	-- Spring washers and other lock washers	lb	no	30%	
	7318.220	-- Other washers	lb	no	30%	
	7318.230	-- Rivets	lb	no	30%	
	7318.240	-- Cotters and cotter-pins	lb	no	30%	
	7318.290	-- Other	lb	no	30%	
73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.				
	7319.200	- Safety pins	lb		30%	
	7319.300	- Other pins	lb		30%	
	7319.900	- Other	lb		30%	
73.20		Springs and leaves for springs, of iron or steel				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
73.21	7320.100	- Leaf-springs and leaves therefor	lb	no	30%	
	7320.200	- Helical springs	lb	no	30%	
	7320.900	- Other	lb	no	30%	
		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 :				
	7321.110	-- For gas fuel or for both gas and other fuels	lb	no.	30%	
	7321.120	-- For liquid fuel	lb.	no.	30%	
	7321.190	-- Other, including appliances for solid fuel	lb.	no.	30%	
		- Other appliances :				
	7321.810	-- For gas fuel or for both gas and other fuels	lb.	no.	30%	
7321.820	-- For liquid fuel	lb.	no.	30%		
7321.890	-- Other, including appliances for solid fuel	lb.	no.	30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
73.22	7321.900	<p>- Parts</p> <p>Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel</p>	lb		30%	
	7322.110	<p>- Radiators and parts thereof :</p> <p>-- Of cast iron</p>	lb	no	30%	
	7322.190	<p>-- Other</p>	lb	no	30%	
73.23	7322.900	<p>- Other</p> <p>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</p>	lb	no	30%	
	7323.100	<p>- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like</p>	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
73.24		- Other :					
	7323.910	-- Of cast iron, not enameled	lb	no	30%		
	7323.920	-- Of cast iron, enamelled	lb	no	30%		
	7323.930	-- Of stainless steel	lb	no	30%		
	7323.940	-- Of iron (other than cast iron) or steel, enamelled	lb	no	30%		
	7323.990	-- Other	lb	no	30%		
		Sanitary ware and parts thereof, of iron or steel					
73.25	7324.100	- Sinks and wash basins, of stainless steel	lb	no	30%		
		- Baths :					
	7324.210	-- Of cast iron, whether or not enamelled	lb	no	30%		
	7324.290	-- Other	lb	no	30%		
	7324.900	- Other, including parts	lb		30%		
			Other cast articles of iron or steel				
	7325.100	- Of non-malleable cast iron	lb	no	30%		
		- Other :					
	7325.200	-- Grinding balls and similar articles for mills	lb	no	30%		
		-- Other					
	7325.901	---Guttering	lb		10%		
	7325.909	---Other	lb		30%		

**SECTION XV
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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
73.26		Other articles of iron or steel				
		- Forged or stamped, but not further worked :				
	7326.110	-- Grinding balls and similar articles for mills	lb		30%	
	7326.190	-- Other	lb		30%	
	7326.200	- Articles of iron or steel wire	lb		30%	
		- Other				
	7326.900	--- Caskets (Coffins) made of iron, steel or other base metals	lb	no	0%	
	7326.909	--- Other	lb		30%	

CHAPTER 74

COPPER AND ARTICLES THEREOF

Note.

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

(a) Refined copper

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

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

TABLE - Other elements

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 28.48.

(d) Bars and rods

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

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

(e) Profiles

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

(f) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel).

Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(g) Plates, sheets, strip and foil

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

straight, of equal length and parallel) of a uniform thickness, which are :

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

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

(h) Tubes and pipes

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

Subheading Note.

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

(a) Copper-zinc base alloys (brasses)

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

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

(b) Copper-tin base alloys (bronzes)

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

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

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

(d) Copper-nickel base alloys

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

**SECTION XV
CHAPTER 74**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
74.01	7401.000	Copper mattes; cement copper (precipitated copper).	lb		30%	
74.02	7402.000	Unrefined copper; copper anodes for electrolytic refining.	lb		30%	
74.03		Refined copper and copper alloys, unwrought.				
		- Refined copper :				
	7403.110	-- Cathodes and sections of cathodes	lb		30%	
	7403.120	-- Wire-bars	lb		30%	
	7403.130	-- Billets	lb		30%	
	7403.190	-- Other	lb		30%	
		- Copper alloys :				
	7403.210	-- Copper-zinc base alloys (brass)	lb		30%	
	7403.220	-- Copper-tin base alloys (bronze)	lb		30%	
	7403.290	-- Other copper alloys (other than master alloys of heading 74.05)	lb		30%	
74.04	7404.000	Copper waste and scrap.	lb		30%	
74.05	7405.000	Master alloys of copper.	lb		30%	

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CHAPTER 74**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
74.06		Copper powders and flakes.			30%	
	7406.100	- Powders of non-lamellar structure	lb		30%	
	7406.200	- Powders of lamellar structure; flakes	lb		30%	
74.07		Copper bars, rods and profiles.				
	7407.100	- Of refined copper	lb		30%	
		- Of copper alloys :				
	7407.210	-- Of copper-zinc base alloys (brass)	lb		30%	
	7407.290	-- Other	lb		30%	
74.08		Copper wire.				
		- Of refined copper :				
	7408.110	-- Of which the maximum cross-sectional dimension exceeds 6 mm	lb		30%	
	7408.190	-- Other	lb		30%	
		- Of copper alloys :				
	7408.210	-- Of copper-zinc base alloys (brass)	lb		30%	
	7408.220	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	lb		30%	
	7408.290	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
74.09		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.				
		- Of refined copper :				
	7409.110	-- In coils	lb		30%	
	7409.190	-- Other	lb		30%	
		- Of copper-zinc base alloys (brass) :				
	7409.210	-- In coils	lb		30%	
	7409.290	-- Other	lb		30%	
		- Of copper-tin base alloys (bronze) :				
	7409.310	-- In coils	lb		30%	
	7409.390	-- Other	lb		30%	
	7409.400	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	lb		30%	
	7409.900	- Of other copper alloys	lb		30%	
74.10		Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.				

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CHAPTER 74**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
74.11	7410.110	- Not backed : -- Of refined copper	lb		30%		
	7410.120	-- Of copper alloys	lb		30%		
	7410.210	- Backed : -- Of refined copper	lb		30%		
	7410.220	-- Of copper alloys	lb		30%		
		Copper tubes and pipes.					
	7411.100	- Of refined copper	lb		10%		
	7411.210	- Of copper alloys : -- Of copper-zinc base alloys (brass)	lb		10%		
	7411.220	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	lb		10%		
74.12	7411.290	-- Other	lb		10%		
		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).					
	7412.100	- Of refined copper	lb		10%		
	7412.200	- Of copper alloys	lb		10%		
74.13	7413.000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	lb		30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
[74.14]						
74.15		Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.				
	7415.100	- Nails and tacks, drawing pins, staples and similar articles	lb		30%	
		- Other articles, not threaded :				
	7415.210	-- Washers (including spring washers)	lb	no	30%	
	7415.290	-- Other	lb	no	30%	
		- Other threaded articles :				
	7415.330	-- Screws; bolts and nuts	lb	no	30%	
	7415.390	-- Other	lb		30%	
[74.16]						
[74.17]						

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CHAPTER 74**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
74.18		<p>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.</p> <p>- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :</p>				
	7418.110	-- Pot scourers and scouring or polishing pads, gloves and the like	lb	no	30%	
	7418.190	-- Other	lb	no	30%	
	7418.200	- Sanitary ware and parts thereof	lb	no	30%	
74.19		<p>Other articles of copper.</p>				
	7419.100	- Chain and parts thereof	lb		30%	
	7419.910	- Other : -- Cast, moulded, stamped or forged, but not further worked	lb		30%	
	7419.990	-- Other	lb		30%	

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 :

TABLE - Other elements

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

(b) Nickel alloys

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

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

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2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7508.100 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.				
	7501.100	- Nickel mattes	lb		30%	
	7501.200	- Nickel oxide sinters and other intermediate products of nickel metallurgy	lb		30%	
75.02		Unwrought nickel				
	7502.100	- Nickel, not alloyed	lb		30%	
	7502.200	- Nickel alloys	lb		30%	
75.03	7503.000	Nickel waste and scrap.	lb		30%	
75.04	7504.000	Nickel powders and flakes.	lb		30%	
75.05		Nickel bars, rods, profiles and wire.				
		- Bars, rods and profiles :				
	7505.110	-- Of nickel, not alloyed	lb		30%	
	7505.120	-- Of nickel alloys	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
75.06	7505.210	- Wire : -- Of nickel, not alloyed	lb		30%	
	7505.220	-- Of nickel alloys	lb		30%	
		Nickel plates, sheets, strip and foil				
75.07	7506.100	- Of nickel, not alloyed	lb		30%	
	7506.200	- Of nickel alloys	lb		30%	
		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).				
75.08		- Tubes and pipes :				
	7507.110	-- Of nickel, not alloyed	lb		10%	
	7507.120	-- Of nickel alloys	lb		10%	
	7507.200	- Tube or pipe fittings	lb		10%	
		Other articles of nickel				
	7508.100	- Cloth, grill and netting, of nickel wire	lb		30%	
	7508.900	- Other	lb		30%	

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 :

TABLE - Other elements

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

(b) Aluminium alloys

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

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- (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 7616.910 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
76.01		Unwrought aluminium.				
	7601.100	- Aluminium, not alloyed	lb		10%	
	7601.200	- Aluminium alloys	lb		10%	
76.02	7602.000	Aluminium waste and scrap.	lb		30%	
76.03		Aluminium powders and flakes.				
	7603.100	- Powders of non-lamellar structure	lb		30%	
	7603.200	- Powders of lamellar structure; flakes	lb		30%	
76.04		Aluminium bars, rods and profiles.				
	7604.100	- Of aluminium, not alloyed	lb		30%	
		- Of aluminium alloys :				
	7604.210	-- Hollow profiles	lb		30%	
	7604.290	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
76.05		Aluminium wire.				
		- Of aluminium, not alloyed :				
	7605.110	-- Of which the maximum cross-sectional dimension exceeds 7 mm	lb		30%	
	7605.190	-- Other	lb		30%	
		- Of aluminium alloys :				
	7605.210	-- Of which the maximum cross-sectional dimension exceeds 7 mm	lb		30%	
	7605.290	-- Other	lb		30%	
76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.				
		- Rectangular (including square) :				
	7606.110	-- Of aluminium, not alloyed	lb		10%	
	7606.120	-- Of aluminium alloys	lb		10%	
		- Other :				
	7606.910	-- Of aluminium, not alloyed	lb		10%	
	7606.920	-- Of aluminium alloys	lb		10%	
76.07		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Not backed :				
	7607.110	-- Rolled but not further worked	lb		30%	
	7607.190	-- Other	lb		30%	
	7607.200	- Backed	lb		30%	
76.08		Aluminium tubes and pipes.				
	7608.100	- Of aluminium, not alloyed	lb		10%	
	7608.200	- Of aluminium alloys	lb		10%	
76.09	7609.000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	lb		10%	
76.10		Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.				
	7610.100	- Doors, windows and their frames and thresholds for doors	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Other :				
	7610.901	--- Exterior shutters (Hurricane)	lb	no	0%	
	7610.909	--- Other	lb	no	30%	
76.11	7611.000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heatinsulated, but not fitted with mechanical or thermal equipment.	lb	no	30%	
76.12		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heatinsulated, but not fitted with mechanical or thermal equipment.				
	7612.100	- Collapsible tubular containers	lb	no	30%	
	7612.900	- Other	lb	no	30%	
76.13	7613.000	Aluminium containers for compressed or liquefied gas.	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.				
	7614.100	- With steel core	lb		30%	
	7614.900	- Other	lb		30%	
76.15		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.				
		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:				
	7615.110	-- Pot scourers and scouring or polishing pads, gloves and the like	lb	no	30%	
	7615.190	-- Other	lb	no	30%	
	7615.200	- Sanitary ware and parts thereof	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
76.16		Other articles of aluminium.				
	7616.100	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	lb	no	30%	
	7616.910	- Other : -- Cloth, grill, netting and fencing, of aluminium wire	lb		30%	
	7616.921	--- Guttering	lb		30%	
	7616.929	--- Other	lb		30%	

CHAPTER 77

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

CHAPTER 78

LEAD AND ARTICLES THEREOF

Note.

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

(a) Bars and rods

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

(b) Profiles

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

TABLE – Other elements

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

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
78.01		Unwrought lead.				
	7801.100	- Refined lead	lb		30%	
		- Other :				
	7801.910	-- Containing by weight antimony as the principal other element	lb		30%	
	7801.990	-- Other	lb		30%	
78.02	7802.000	Lead waste and scrap.	lb		30%	
[78.03]						
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.				
		- Plates, sheets, strip and foil :				
	7804.110	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2mm	lb		30%	
	7804.190	-- Other	lb		30%	
	7804.200	- Powders and flakes	lb		30%	
[78.05]						
78.06	7806.000	Other articles of lead.	lb		30%	

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 descaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

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

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
79.01		Unwrought zinc.				
		- Zinc, not alloyed :				
	7901.110	-- Containing by weight 99.99 % or more of zinc	lb		10%	
	7901.120	-- Containing by weight less than 99.99% of zinc	lb		10%	
	7901.200	- Zinc alloys	lb		10%	
79.02	7902.000	Zinc waste and scrap.	lb		30%	
79.03		Zinc dust, powders and flakes.				
	7903.100	- Zinc dust	lb		30%	
	7903.900	- Other	lb		30%	
79.04	7904.000	Zinc bars, rods, profiles and wire.	lb		30%	
79.05	7905.000	Zinc plates, sheets, strip and foil	lb		10%	
[79.06]						
79.07		Other articles of zinc.	lb		30%	
		-Other				
	7907.101	--- Gutters	lb		10%	

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CHAPTER 79**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	7907.102	--- Roof capping, skylights	lb		10%	
	7907.103	--- Pipes, etc	lb		10%	

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 :

TABLE - Other elements

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

(b) Tin alloys

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

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

**SECTION XV
CHAPTER 80**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
80.01		Unwrought tin.				
	8001.100	- Tin, not alloyed	lb		30%	
	8001.200	- Tin alloys	lb		30%	
80.02	8002.000	Tin waste and scrap.	lb		30%	
80.03	8003.000	Tin bars, rods, profiles and wire.	lb		30%	
[80.04]						
[80.05]						
[80.06]						
80.07	8007.000	Other articles of tin.	lb		30%	

CHAPTER 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

Subheading Note.

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.				
	8101.100	- Powders	lb		30%	
		- Other :				
	8101.940	-- Unwrought tungsten, including bars and rods obtained simply by sintering	lb		30%	
	8101.960	-- Wire	lb		30%	
	8101.970	-- Waste and scrap	lb		30%	
	8101.990	-- Other	lb		30%	
81.02		Molybdenum and articles thereof, including waste and scrap.				
	8102.100	- Powders	lb		30%	
		- Other :				
	8102.940	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	lb		30%	

**SECTION XV
CHAPTER 81**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
81.03	8102.950	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	lb		30%		
	8102.960	-- Wire	lb		30%		
	8102.970	-- Waste and scrap	lb		30%		
	8102.990	-- Other	lb		30%		
		Tantalum and articles thereof, including waste and scrap.					
81.04	8103.200	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	lb		30%		
	8103.300	- Waste and scrap	lb		30%		
	8103.900	- Other	lb		30%		
			Magnesium and articles thereof, including waste and scrap.				
	8104.110	- Unwrought magnesium : -- Containing at least 99.8 % by weight of magnesium	lb		30%		
	8104.190	-- Other	lb		30%		
	8104.200	- Waste and scrap	lb		30%		

**SECTION XV
CHAPTER 81**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
81.05	8104.300	- Rasplings, turnings and granules, graded according to size; powders	lb		30%	
	8104.900	- Other	lb		30%	
		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.				
	8105.200	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	lb		30%	
	8105.300	- Waste and scrap	lb		30%	
81.06	8105.900	- Other	lb		30%	
	8106.000	Bismuth and articles thereof, including waste and scrap.	lb		30%	
81.07		Cadmium and articles thereof, including waste and scrap.				
	8107.200	- Unwrought cadmium; powders	lb		30%	
	8107.300	- Waste and scrap	lb		30%	
	8107.900	- Other	lb			

**SECTION XV
CHAPTER 81**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
81.08		Titanium and articles thereof, including waste and scrap.				
	8108.200	- Unwrought titanium; powders	lb		30%	
	8108.300	- Waste and scrap	lb		30%	
	8108.900	- Other	lb		30%	
81.09		Zirconium and articles thereof, including waste and scrap.				
	8109.200	- Unwrought zirconium; powders	lb		30%	
	8109.300	- Waste and scrap	lb		30%	
	8109.900	- Other	lb		30%	
81.10		Antimony and articles thereof, including waste and scrap.				
	8110.100	- Unwrought antimony; powders	lb		30%	
	8110.200	- Waste and scrap	lb		30%	
	8110.900	- Other	lb		30%	

**SECTION XV
CHAPTER 81**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
81.11	8111.000	Manganese and articles thereof, including waste and scrap.	lb		30%	
81.12		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.				
		- Beryllium :				
	8112.120	-- Unwrought; powders	lb		30%	
	8112.130	-- Waste and scrap	lb		30%	
	8112.190	-- Other	lb		30%	
		- Chromium :				
	8112.210	-- Unwrought; powders	lb		30%	
	8112.220	-- Waste and scrap	lb		30%	
	8112.290	-- Other	lb		30%	
		- Thallium :				
	8112.510	-- Unwrought; powders	lb		30%	
	8112.520	-- Waste and scrap	lb		30%	
	8112.590	-- Other	lb		30%	
		- Other :				
	8112.920	-- Unwrought; waste and scrap; powders	lb		30%	
	8112.990	-- Other	lb		30%	

**SECTION XV
CHAPTER 81**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
81.13	8113.000	Cermets and articles thereof, including waste and scrap.	lb		30%	

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.
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**SECTION XV
CHAPTER 82**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
82.01		Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.				
	8201.100	- Spades and shovels	lb	no	30%	
	8201.200	- Forks	lb	no	30%	
	8201.300	- Mattocks, picks, hoes and rakes	lb	no	30%	
	8201.400	- Axes, bill hooks and similar hewing tools	lb	no	30%	
	8201.500	- Secateurs and similar one-handed pruners and shears (including poultry shears)	lb	no	30%	
	8201.600	- Hedge shears, two-handed pruning shears and similar two-handed shears	lb	no	30%	
	8201.900	- Other hand tools of a kind used in agriculture, horticulture or forestry	lb	no	30%	

**SECTION XV
CHAPTER 82**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).				
	8202.100	- Hand saws	lb	no	30%	
	8202.200	- Band saw blades	lb	no	30%	
		- Circular saw blades (including slitting or slotting saw blades) :				
	8202.310	-- With working part of steel	lb	no	30%	
	8202.390	-- Other, including parts	lb	no	30%	
	8202.400	- Chain saw blades	lb	no	30%	
		- Other saw blades :				
	8202.910	-- Straight saw blades, for working metal	lb	no	30%	
	8202.990	-- Other	lb	no	30%	
82.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipecutters, bolt croppers, perforating punches and similar hand tools.				
	8203.100	- Files, rasps and similar tools	lb	no	30%	
	8203.200	- Pliers (including cutting pliers), pincers, tweezers and similar tools	lb	no	30%	

SECTION XV
CHAPTER 82

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
82.04	8203.300	- Metal cutting shears and similar tools	lb	no	30%	
	8203.400	- Pipe-cutters, bolt croppers, perforating punches and similar tools	lb	no	30%	
		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.				
	8204.110	- Hand-operated spanners and wrenches : -- Non-adjustable	lb	no	30%	
	8204.120	-- Adjustable	lb	no	30%	
82.05	8204.200	- Interchangeable spanner sockets, with or without handles	lb	no	30%	
		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.				
	8205.100	- Drilling, threading or tapping tools	lb	no	30%	

**SECTION XV
CHAPTER 82**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8205.200	- Hammers and sledge hammers	lb	no	30%	
	8205.300	- Planes, chisels, gouges and similar cutting tools for working wood	lb	no	30%	
	8205.400	- Screwdrivers	lb	no	30%	
		- Other hand tools (including glaziers' diamonds):				
	8205.510	-- Household tools	lb	no	30%	
	8205.590	-- Other	lb	no	30%	
	8205.600	- Blow lamps	lb	no	30%	
	8205.700	- Vices, clamps and the like	lb	no	30%	
	8205.800	- Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	lb	no	30%	
	8205.900	- Sets of articles of two or more of the foregoing subheadings	lb	no	30%	
82.06	8206.000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	lb	no	30%	

**SECTION XV
CHAPTER 82**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
82.07		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.				
		- Rock drilling or earth boring tools :				
	8207.130	-- With working part of cermets	lb	no	30%	
	8207.190	-- Other, including parts	lb	no	30%	
	8207.200	- Dies for drawing or extruding metal	lb	no	30%	
	8207.300	- Tools for pressing, stamping or punching	lb	no	30%	
	8207.400	- Tools for tapping or threading	lb	no	30%	
	8207.500	- Tools for drilling, other than for rock drilling	lb	no	30%	
	8207.600	- Tools for boring or broaching	lb	no	30%	
	8207.700	- Tools for milling	lb	no	30%	

**SECTION XV
CHAPTER 82**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
82.08	8207.800	- Tools for turning	lb	no	30%	
	8207.900	- Other interchangeable tools	lb	no	30%	
		Knives and cutting blades, for machines or for mechanical appliances.				
	8208.100	- For metal working	lb	no	30%	
	8208.200	- For wood working	lb	no	30%	
	8208.300	- For kitchen appliances or for machines used by the food industry	lb	no	30%	
	8208.400	- For agricultural, horticultural or forestry machines	lb	no	30%	
	8208.900	- Other	lb	no	30%	
82.09	8209.000	Plates, sticks, tips and the like for tools, unmounted, of cermets.	lb	no	30%	
82.10	8210.000	Hand-operated mechanical appliances, weighing 10 lb or less, used in the preparation, conditioning or serving of food or drink.	lb	no	30%	

**SECTION XV
CHAPTER 82**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.				
	8211.100	Sets of assorted articles	lb.	no.	30%	
		- Other :				
	8211.910	-- Table knives having fixed blades	lb.	no.	30%	
	8211.920	-- Other knives having fixed blades	lb.	no.	30%	
	8211.930	-- Knives having other than fixed blades	lb.	no.	30%	
	8211.940	-- Blades	lb.	no.	30%	
	8211.950	-- Handles of base metal	lb.	no.	30%	
82.12		Razors and razor blades (including razor blade blanks in strips).				
	8212.100	- Razors	lb.	no.	30%	
	8212.200	- Safety razor blades, including razor blade blanks in strips	lb.	no.	30%	
	8212.900	- Other parts	lb	no	30%	
82.13	8213.000	Scissors, tailors' shears and similar shears, and blades therefor.	lb	no	30%	

**SECTION XV
CHAPTER 82**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).				
	8214.100	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	lb	no	30%	
	8214.200	- Manicure or pedicure sets and instruments (including nail files)	lb	no	30%	
	8214.900	- Other	lb	no	30%	
82.15		Spoons, forks, ladles, skimmers, cake-servers, fishknives, butter-knives, sugar tongs and similar kitchen or tableware.				
	8215.100	- Sets of assorted articles containing at least one article plated with precious metal	lb	no	30%	
	8215.200	- Other sets of assorted articles	lb	no	30%	
		- Other :				
	8215.910	-- Plated with precious metal	lb	no	30%	
	8215.990	-- Other	lb	no	30%	

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

Notes.

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles.

However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2. For the purposes of heading 83.02, the word “castors” means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal				
	8301.100	- Padlocks	lb	no	30%	
	8301.200	- Locks of a kind used for motor vehicles	lb	no	30%	
	8301.300	- Locks of a kind used for furniture	lb	no	30%	

**SECTION XV
CHAPTER 83**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
83.02	8301.400	- Other locks	lb	no	30%		
	8301.500	- Clasps and frames with clasps, incorporating locks	lb	no	30%		
	8301.600	- Parts	lb	no	30%		
	8301.700	- Keys presented separately	lb	no	30%		
			Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal				
	8302.100	- Hinges	lb	no	30%		
	8302.200	- Castors	lb	no	30%		
	8302.300	- Other mountings, fittings and similar articles suitable for motor vehicles	lb	no	30%		
	8302.410	- Other mountings, fittings and similar articles : -- Suitable for buildings	lb	no	30%		

**SECTION XV
CHAPTER 83**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8302.420	-- Other, suitable for furniture	lb	no	30%	
	8302.490	-- Other	lb	no	30%	
	8302.500	- Hat-racks, hat-pegs, brackets and similar fixtures	lb	no	30%	
	8302.600	- Automatic door closers	lb	no	30%	
83.03	8303.000	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	lb	no	30%	
83.04	8304.000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	lb	no	30%	
83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal				
	8305.100	- Fittings for loose-leaf binders or files	lb	no	30%	

**SECTION XV
CHAPTER 83**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
83.06	8305.200	- Staples in strips	lb	no	30%		
	8305.900	- Other, including parts	lb	no	30%		
		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					
	8306.100	- Bells, gongs and the like	lb	no	30%		
		- Statuettes and other ornaments :					
	8306.200	-- Plated with precious metal	lb	no	30%		
		-- Other					
	8306.211	---Trophies, medals etc	lb	no	0%		
	8306.219	---Other	lb	no	30%		
	8306.300	- Photograph, picture or similar frames; mirrors	lb	no	30%		
83.07		Flexible tubing of base metal, with or without fittings.					
	8307.100	- Of iron or steel	lb		30%		
	8307.900	- Of other base metal	lb		30%		

**SECTION XV
CHAPTER 83**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
83.08		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal				
	8308.100	- Hooks, eyes and eyelets	lb		30%	
	8308.200	- Tubular or bifurcated rivets	lb		30%	
	8308.900	- Other, including parts	lb		30%	
83.09		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal				
	8309.100	- Crown corks	lb	no	30%	
	8309.900	- Other	lb	no	30%	
83.10	8310.000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	lb	no	30%	

**SECTION XV
CHAPTER 83**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
83.11		Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.				
	8311.100	- Coated electrodes of base metal, for electric arc welding	lb		30%	
	8311.200	- Cored wire of base metal, for electric arc-welding	lb		30%	
	8311.300	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	lb		30%	
	8311.900	- Other	lb		30%	

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).

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules :
 - (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all

- cases to be classified in their respective headings;
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
- (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these Notes, the expression “machine” means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

CHAPTER 84

**NUCLEAR REACTORS, BOILERS, MACHINERY
AND MECHANICAL APPLIANCES; PARTS THEREOF**

Notes.

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

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CHAPTER 84**

84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover:

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

Heading 84.22 does not cover:

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

Heading 84.24 does not cover:

Ink-jet printing machines (heading 84.43).

- 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.
- 5(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- 5(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.

5(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.

5(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 8 (a) and 8 (b) to Chapter 85 also apply with respect to the expressions “semiconductor devices” and “electronic integrated circuits”, respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light emitting diodes.

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- 9(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.
- 9(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for :
- (i) the manufacture or repair of masks and reticles;
 - (ii) assembling semiconductor devices or electronic integrated circuits; and
 - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- 5(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

1. For the purposes of subheading 8471.490, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
2. Subheading 8482.400 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.01		Nuclear reactors; fuel elements (cartridges), nonirradiated, for nuclear reactors; machinery and apparatus for isotopic separation.				
	8401.100	- Nuclear reactors	lb	no	30%	
	8401.200	- Machinery and apparatus for isotopic separation, and parts thereof	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.02	8401.300	- Fuel elements (cartridges), non-irradiated	lb	no	30%	
	8401.400	- Parts of nuclear reactors	lb	no	30%	
		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.				
		- Steam or other vapour generating boilers:				
	8402.110	-- Watertube boilers with a steam production exceeding 45 t per hour	lb	no	30%	
	8402.120	-- Watertube boilers with a steam production not exceeding 45 t per hour	lb	no	30%	
	8402.190	-- Other vapour generating boilers, including hybrid boilers	lb	no	30%	
	8402.200	- Super-heated water boilers	lb	no	30%	
84.03	8402.900	- Parts	lb		30%	
		Central heating boilers other than those of heading 84.02.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.04	8403.100	- Boilers	lb.	no.	30%	
	8403.900	- Parts	lb		30%	
	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, superheaters, soot removers, gas recoverers); condensers for steam or other vapour power units.					
84.05	8404.100	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	lb		30%	
	8404.200	- Condensers for steam or other vapour power units	lb	no	30%	
	8404.900	- Parts	lb		30%	
	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.					
	8405.100	- 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	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.06	8405.900	- Parts Steam turbines and other vapour turbines.	lb		30%	
	8406.100	- Turbines for marine propulsion	lb.	no.	30%	
		- Other turbines :				
	8406.810	-- Of an output exceeding 40 MW	lb.	no.	30%	
	8406.820	-- Of an output not exceeding 40 MW	lb.	no.	30%	
84.07	8406.900	- Parts Spark-ignition reciprocating or rotary internal combustion piston engines.	lb		30%	
	8407.100	- Aircraft engines	lb.	no.	30%	
		- Marine propulsion engines :				
	8407.210	-- Outboard motors	lb.	no.	30%	
	8407.290	-- Other	lb.	no.	30%	
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :				
	8407.310	-- Of a cylinder capacity not exceeding 50 cc	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
84.08	8407.320	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	lb.	no.	30%		
	8407.330	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	lb.	no.	30%		
	8407.340	-- Of a cylinder capacity exceeding 1,000 cc	lb.	no.	30%		
	8407.900	- Other engines	lb.	no.	30%		
			Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).				
	8408.100	- Marine propulsion engines	lb.	no.	30%		
	8408.200	- Engines of a kind used for the propulsion of vehicles of Chapter 87	lb.	no.	30%		
84.09	8408.900	- Other engines	lb.	no.	30%		
			Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.				
	8409.100	- For aircraft engines	lb.		30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.10	8409.910	- Other : -- Suitable for use solely or principally with sparkignition internal combustion piston engines	lb.	no.	30%	
	8409.990	-- Other	lb.	no.	30%	
		Hydraulic turbines, water wheels, and regulators therefor.				
	8410.110	- Hydraulic turbines and water wheels : -- Of a power not exceeding 1,000 kW	lb.	no.	30%	
	8410.120	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	lb.	no.	30%	
84.11	8410.130	-- Of a power exceeding 10,000 kW	lb.	no.	30%	
	8410.900	- Parts, including regulators	lb.	no.	30%	
		Turbo-jets, turbo-propellers and other gas turbines.				
	8411.110	- Turbo-jets : -- Of a thrust not exceeding 25 kN	lb.	no.	30%	
	8411.120	-- Of a thrust exceeding 25 kN	lb.	no.	30%	
8411.210	- Turbo-propellers : -- Of a power not exceeding 1,100 kW	lb.	no.	30%		
8411.220	-- Of a power exceeding 1,100 kW value	lb.	no.	30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.12	8411.810	- Other gas turbines : -- Of a power not exceeding 5,000 kW	lb.	no.	30%	
	8411.820	-- Of a power exceeding 5,000 kW	lb.	no.	30%	
		- Parts :				
	8411.910	-- Of turbo-jets or turbo-propellers	lb		30%	
	8411.990	-- Other	lb		30%	
		Other engines and motors.				
	8412.100	- Reaction engines other than turbo-jets	lb.	no.	30%	
		- Hydraulic power engines and motors :				
	8412.210	-- Linear acting (cylinders)	lb.	no.	30%	
	8412.290	-- Other	lb.	no.	30%	
84.13		- Pneumatic power engines and motors :				
	8412.310	-- Linear acting (cylinders)	lb	no.	30%	
	8412.390	-- Other	.	.		
	8412.800	- Other	lb.	no.	30%	
	8412.900	- Parts	lb		30%	
		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Pumps fitted or designed to be fitted with a measuring device :				
	8413.110	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	lb.	no.	30%	
	8413.190	-- Other	lb.	no.	30%	
	8413.200	- Hand pumps, other than those of subheading 8413.110 or 8413.190	lb.	no.	30%	
	8413.300	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	lb.	no.	30%	
	8413.400	- Concrete pumps	lb.	no.	30%	
	8413.500	- Other reciprocating positive displacement pumps	lb.	no.	30%	
	8413.600	- Other rotary positive displacement pumps	lb.	no.	30%	
		- Other centrifugal pumps				
	8413.750	-- Solar pumps, incl. parts	lb.	no.	0%	
	8413.770	-- Wind operated pumps, incl. parts	lb.	no.	0%	
	8413.790	-- Fire pumps, incl. parts	lb.	no.	0%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.14		- Other pumps; liquid elevators :				
	8413.810	-- Pumps	lb.	no.	30%	
	8413.820	-- Liquid elevators	lb.	no.	30%	
		- Parts :				
	8413.910	-- Of pumps	lb		30%	
	8413.920	-- Of liquid elevators	lb		30%	
		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.				
	8414.100	- Vacuum pumps	lb.	no.	30%	
	8414.200	- Hand- or foot-operated air pumps	lb.	no.	30%	
	8414.300	- Compressors of a kind used in refrigerating equipment	lb.	no.	30%	
	8414.400	- Air compressors mounted on a wheeled chassis for towing	lb.	no.	30%	
	- Fans :					
8414.510	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	lb.	no.	30%		
8414.590	-- Other	lb.	no.	30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
84.15	8414.600	- Hoods having a maximum horizontal side not exceeding 120 cm	lb.	no.	30%		
	8414.800	- Other	lb.	no.	30%		
	8414.900	- Parts	lb.		30%		
			Air conditioning machines, comprising a motordriven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.				
			- Window or wall types, self-contained or “splitsystem”				
	8415.101	--- Energy Star qualified appliances	lb.	no.	15%		
	8415.109	--- Other	lb.	no.	30%		
	8415.200	- Of a kind used for persons, in motor vehicles	lb.	no.	30%		
			- Other :				
	8415.810	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	lb.	no.	30%		
8415.820	-- Other, incorporating a refrigerating unit	lb.	no.	30%			
8415.830	-- Not incorporating a refrigerating unit	lb.	no.	30%			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.16	8415.900	- Parts Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.	lb		30%	
	8416.100	- Furnace burners for liquid fuel	lb	no	30%	
	8416.200	- Other furnace burners, including combination burners	lb	no	30%	
	8416.300	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	lb	no	30%	
	8416.900	- Parts	lb		30%	
84.17		Industrial or laboratory furnaces and ovens, including incinerators, non-electric.				
	8417.100	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	lb.	no.	30%	
	8417.200	- Bakery ovens, including biscuit ovens	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
84.18	8417.800	- Other	lb.	no.	30%		
	8417.900	- Parts	lb		30%		
			Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.				
			- Combined refrigerator-freezers, fitted with separate external doors				
	8418.101	--- Energy Star qualified appliances	lb.	no.	15%		
	8418.109	--- Other	lb.	no.	30%		
			- Refrigerators, household type :				
			-- Compression-type				
	8418.211	--- Energy Star qualified appliances	lb.	no.	15%		
	8418.219	--- Other	lb.	no.	30%		
			-- Other				
	8418.291	--- Energy Star qualified appliances	lb.	no.	15%		
	8418.299	--- Other	lb.	no.	30%		
			- Freezers of the chest type, not exceeding 800 l capacity				
8418.301	--- Energy Star qualified appliances	lb.	no.	15%			
8418.309	--- Other	lb.	no.	30%			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
84.19	8418.401	- Freezers of the upright type, not exceeding 900 l capacity --- Energy Star qualified appliances	lb.	no.	15%		
	8418.409	--- Other	lb.	no.	30%		
	8418.501	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment --- Energy Star qualified appliances	lb.	no.	15%		
	8418.509	--- Other	lb.	no.	30%		
	8418.610	- Other refrigerating or freezing equipment; heat pumps : -- Heat pumps other than air conditioning machines of heading 84.15	lb.	no.	30%		
	8418.690	-- Other	lb.	no.	30%		
	8418.910	- Parts : -- Furniture designed to receive refrigerating or freezing equipment	lb	no.	30%		
	8418.990	-- Other	lb		30%		
			Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		<p>involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.</p> <p>- Instantaneous or storage water heaters, non-electric :</p>				
	8419.110	-- Instantaneous gas water heaters	lb.	no.	30%	
		-- Other				
	8419.191	--- Solar water heaters, including thermal panels, piping, pump, controller, etc. put up for retail sale.	lb.	no.	0%	
	8419.192	--- Other	lb.	no.	30%	
	8419.200	- Medical, surgical or laboratory sterilisers	lb.	no.	30%	
		- Dryers :				
	8419.310	-- For agricultural products	lb.	no.	30%	
	8419.320	-- For wood, paper pulp, paper or paperboard	lb.	no.	30%	
	8419.390	-- Other	lb.	no.	30%	
	8419.400	- Distilling or rectifying plant	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8419.500	- Heat exchange units	lb.	no.	30%	
	8419.600	- Machinery for liquefying air or other gases	lb.	no.	30%	
		- Other machinery, plant and equipment :				
	8419.810	-- For making hot drinks or for cooking or heating food	lb.	no.	30%	
	8419.890	-- Other	lb.	no.	30%	
		- Parts				
	8419.901	--- Thermal collectors for solar water heaters (8419.191)	lb		0%	
	8419.909	--- Other	lb		30%	
84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.	.	.		
	8420.100	- Calendering or other rolling machines	lb.	no.	30%	
		Parts :				
	8420.910	-- Cylinders	lb		30%	
	8420.990	-- Other	lb		30%	
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Centrifuges, including centrifugal dryers:				
	8421.110	-- Cream separators	lb.	no.	30%	
	8421.120	-- Clothes-dryers	lb.	no.	40%	
	8421.190	-- Other	lb.	no.	40%	
		- Filtering or purifying machinery and apparatus for liquids :				
		-- For filtering or purifying water				
	8421.211	--- High efficiency energy recovery systems for reverse osmosis desalination plants	lb.	no.	0%	
	8421.219	--- Other	lb.	no.	30%	
	8421.230	-- For filtering or purifying beverages other than water	lb.	no.	30%	
	8421.240	-- Oil or petrol-filters for internal combustion engines	lb.	no.	30%	
	8421.250	-- Septic Tanks and mechanical sewage treatment plants	lb.	no.	30%	
	8421.290	-- Other	lb	no	30%	
		- Filtering or purifying machinery and apparatus for gases :				
	8421.310	-- Intake air filters for internal combustion engines	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
84.22	8421.390	-- Other	lb.	no.	30%		
	8421.910	- Parts : -- Of centrifuges, including centrifugal dryers	lb		30%		
	8421.950	-- Other --- Of machinery for filtering water	lb		0%		
	8421.990	--- Other	lb		30%		
	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.						
	8422.110	- Dish washing machines : -- Of the household type	lb.	no.	30%		
	8422.190	-- Other	lb.	no.	30%		
	8422.200	- Machinery for cleaning or drying bottles or other containers	lb.	no.	30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.23	8422.300	- Machinery for filling, closing, sealing, or labeling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	lb.	no.	30%	
	8422.400	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	lb.	no.	30%	
	8422.900	- Parts	lb		30%	
		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.				
	8423.100	- Personal weighing machines, including baby scales; household scales	lb.	no.	30%	
	8423.200	- Scales for continuous weighing of goods on conveyors	lb.	no.	30%	
	8423.300	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.24	8423.810	- Other weighing machinery : -- Having a maximum weighing capacity not exceeding 30 lb	lb.	no.	30%	
	8423.820	-- Having a maximum weighing capacity exceeding 30 lb but not exceeding 5,000 lb	lb.	no.	30%	
	8423.890	-- Other	lb.	no.	30%	
	8423.900	- Weighing machine weights of all kinds; parts of weighing machinery	lb.	no.	30%	
	Mechanical appliances (whether or not handoperated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.					
	8424.100	- Fire extinguishers, whether or not charged	lb.	no.	0%	
	8424.200	- Spray guns and similar appliances	lb.	no.	30%	
	8424.300	- Steam or sand blasting machines and similar jet projecting machines	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.25	8424.810	- Other appliances : -- Agricultural or horticultural	lb.	no.	0%	
	8424.890	-- Other	lb.	no.	30%	
	8424.900	- Parts	lb.		30%	
		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 :				
	8425.110	-- Powered by electric motor	lb.	no.	30%	
	8425.190	-- Other	lb.	no.	30%	
		- Other winches; capstans :				
	8425.310	-- Powered by electric motor	lb.	no.	30%	
	8425.390	-- Other	lb.	no.	30%	
		- Jacks; hoists of a kind used for raising vehicles :				
	8425.410	-- Built-in jacking systems of a type used in garages	lb.	no.	30%	
	8425.420	-- Other jacks and hoists, hydraulic valve	lb.	no.	30%	
8425.490	-- Other	lb.	no.	30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.26		<p>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.</p> <p>- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:</p>				
	8426.110	-- Overhead travelling cranes on fixed support	lb.	no.	10%	
	8426.120	-- Mobile lifting frames on tyres and straddle carriers	lb.	no.	10%	
	8426.190	-- Other	lb.	no.	10%	
	8426.200	- Tower cranes	lb.	no.	10%	
	8426.300	- Portal or pedestal jib cranes	lb.	no.	10%	
		- Other machinery, self-propelled :				
	8426.410	-- On tyres	lb.	no.	10%	
	8426.490	-- Other	lb.	no.	10%	
		- Other machinery :				
	8426.910	-- Designed for mounting on road vehicles	lb.	no.	10%	
	8426.990	-- Other	lb.	no.	10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.27		Fork-lift trucks; other works trucks fitted with lifting or handling equipment.				
	8427.100	- Self-propelled trucks powered by an electric motor	lb.	no.	10%	
	8427.200	- Other self-propelled trucks	lb.	no.	10%	
	8427.900	- Other trucks	lb.	no.	10%	
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).				
	8428.100	- Lifts and skip hoists	lb.	no.	10%	
	8428.200	- Pneumatic elevators and conveyors	lb.	no.	10%	
		- Other continuous-action elevators and conveyors, for goods or materials :				
	8428.310	-- Specially designed for underground use	lb.	no.	10%	
	8428.320	-- Other, bucket type	lb.	no.	10%	
	8428.330	-- Other, belt type	lb.	no.	10%	
	8428.390	-- Other	lb.	no.	10%	
	8428.400	- Escalators and moving walkways	lb.	no.	30%	
	8428.600	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.29	8428.900	- Other machinery	lb.	no.	30%	
		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.				
		- Bulldozers and angledozers :				
	8429.110	-- Track laying	lb.	no.	10%	
	8429.190	-- Other	lb.	no.	10%	
	8429.200	- Graders and levellers	lb.	no.	10%	
	8429.300	- Scrapers	lb.	no.	10%	
	8429.400	- Tamping machines and road rollers	lb.	no.	10%	
		- Mechanical shovels, excavators and shovel loaders :				
	8429.510	-- Front-end shovel loaders	lb.	no.	10%	
84.30	8429.520	-- Machinery with a 360° revolving superstructure	lb.	no.	10%	
	8429.590	-- Other	lb.	no.	10%	
		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile-extractors; snow-ploughs and snow-blowers.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8430.100	- Pile-drivers and pile-extractors	lb.	no.	10%	
	8430.200	- Snow-ploughs and snow-blowers value	lb.	no.	10%	
		- Coal or rock cutters and tunnelling machinery :				
	8430.310	-- Self-propelled	lb.	no.	10%	
	8430.390	-- Other	lb.	no.	10%	
		- Other boring or sinking machinery :				
	8430.410	-- Self-propelled	lb.	no.	10%	
	8430.490	-- Other	lb.	no.	10%	
	8430.500	- Other machinery, self-propelled	lb.	no.	10%	
		- Other machinery, not self-propelled :				
	8430.610	-- Tamping or compacting machinery	lb.	no.	10%	
	8430.690	-- Other	lb.	no.	10%	
84.31		Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.				
	8431.100	- Of machinery of heading 84.25	lb		10%	
	8431.200	- Of machinery of heading 84.27	lb		10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.32	8431.310	- Of machinery of heading 84.28 : -- Of lifts, skip hoists or escalators	lb		10%	
	8431.390	-- Other	lb		10%	
		- Of machinery of heading 84.26, 84.29 or 84.30 :				
	8431.410	-- Buckets, shovels, grabs and grips	lb		10%	
	8431.420	-- Bulldozer or angledozer blades	lb		10%	
	8431.430	-- Parts for boring or sinking machinery of subheading 8430.410 or 8430.490	lb		10%	
	8431.490	-- Other	lb		10%	
		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sportsground rollers.				
	8432.100	- Ploughs	lb.	no.	10%	
		- Harrows, scarifiers, cultivators, weeders and hoes :				
	8432.210	-- Disc harrows	lb.	no.	10%	
	8432.290	-- Other	lb.	no.	10%	
	8432.300	- Seeders, planters and transplanters	lb.	no.	10%	
8432.400	- Manure spreaders and fertiliser distributors	lb.	no.	10%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
84.33	8432.800	- Other machinery	lb.	no.	10%		
	8432.900	- Parts	lb		10%		
		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.					
		- Mowers for lawns, parks or sports- grounds :					
	8433.110	-- Powered, with the cutting device rotating in a horizontal plane	lb.	no.	10%		
	8433.190	-- Other	lb.	no.	10%		
	8433.200	- Other mowers, including cutter bars for tractor mounting	lb.	no.	10%		
	8433.300	- Other haymaking machinery	lb.	no.	10%		
	8433.400	- Straw or fodder balers, including pick- up balers	lb.	no.	10%		
		- Other harvesting machinery; threshing machinery :					
	8433.510	-- Combine harvester-threshers	lb.	no.	10%		
8433.520	-- Other threshing machinery	lb.	no.	10%			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8433.530	-- Root or tuber harvesting machines	lb.	no.	10%	
	8433.590	-- Other	lb.	no.	10%	
	8433.600	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	lb.	no.	10%	
		- Parts				
	8433.901	--- Parts suitable for use solely or principally with the machinery of subheadings 8433.200 to 8433.600	lb		10%	
	8433.909	--- Other	lb		30%	
84.34		Milking machines and dairy machinery.				
	8434.100	- Milking machines	lb.	no.	10%	
	8434.200	- Dairy machinery	lb.	no.	10%	
	8434.900	- Parts	lb		10%	
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.				
	8435.100	- Machinery	lb.	no.	10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.36	8435.900	- Parts Other agricultural, horticultural, forestry, poultrykeeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.	lb		10%	
	8436.100	- Machinery for preparing animal feeding stuffs - Poultry-keeping machinery; poultry incubators and brooders :	lb.	no.	10%	
	8436.210	-- Poultry incubators and brooders	lb.	no.	10%	
	8436.290	-- Other	lb.	no.	10%	
	8436.800	- Other machinery	lb.	no.	10%	
	8436.910	- Parts : -- Of poultry-keeping machinery or poultry incubators and brooders	lb		10%	
	8436.990	-- Other	lb		10%	
	84.37		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.38		working of cereals or dried leguminous vegetables, other than farm-type machinery.				
	8437.100	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	lb.	no.	10%	
	8437.800	- Other machinery	lb.	no.	10%	
	8437.900	- Parts	lb		10%	
		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.				
	8438.100	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	lb.	no.	10%	
	8438.200	- Machinery for the manufacture of confectionery, cocoa or chocolate	lb.	no.	10%	
	8438.300	- Machinery for sugar manufacture	lb.	no.	10%	
8438.400	- Brewery machinery	lb.	no.	10%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
84.39	8438.500	- Machinery for the preparation of meat or poultry	lb.	no.	10%		
	8438.600	- Machinery for the preparation of fruits, nuts or vegetables	lb.	no.	10%		
	8438.800	- Other machinery	lb.	no.	10%		
	8438.900	- Parts	lb		10%		
		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.					
	8439.100	- Machinery for making pulp of fibrous cellulosic material	lb.	no.	10%		
	8439.200	- Machinery for making paper or paperboard	lb.	no.	10%		
	8439.300	- Machinery for finishing paper or paperboard	lb.	no.	10%		
	8439.910	- Parts : -- Of machinery for making pulp of fibrous cellulosic material	lb		10%		
8439.990	-- Other	lb		10%			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.40		Book-binding machinery, including book-sewing machines.				
	8440.100	- Machinery	lb.	no.	10%	
	8440.900	- Parts	lb		10%	
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.				
	8441.100	- Cutting machines	lb.	no.	10%	
	8441.200	- Machines for making bags, sacks or envelopes	lb.	no.	10%	
	8441.300	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	lb.	no.	10%	
	8441.400	- Machines for moulding articles in paper pulp, paper or paperboard	lb.	no.	10%	
	8441.800	- Other machinery	lb.	no.	10%	
	8441.900	- Parts	lb		10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.42		Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).				
	8442.300	- Machinery, apparatus and equipment	lb.	no.	10%	
	8442.400	- Parts of the foregoing machinery, apparatus or equipment	lb		10%	
	8442.500	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	lb.	no.	10%	
84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :				
	8443.110	-- Offset printing machinery, reel-fed	lb.	no.	10%	
	8443.120	-- 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)	lb.	no.	10%	
	8443.130	-- Other offset printing machinery	lb.	no.	10%	
	8443.140	-- Letterpress printing machinery, reel fed, excluding flexographic printing	lb.	no.	10%	
	8443.150	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	lb.	no.	10%	
	8443.160	-- Flexographic printing machinery	lb.	no.	10%	
	8443.170	-- Gravure printing machinery	lb.	no.	10%	
	8443.190	-- Other	lb.	no.	10%	
		- Other printers, copying machines and facsimile machines, whether or not combined :				
	8443.310	-- 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	lb.	no.	10%	
	8443.320	-- Other, capable of connecting to an automatic data processing machine or to a network	lb.	no.	10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8443.390	-- Other	lb.	no.	10%	
	8443.910	- Parts and accessories : -- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	lb		10%	
	8443.990	-- Other	lb		10%	
84.44	8444.000	Machines for extruding, drawing, texturing or cutting man-made textile materials.	lb.	no.	10%	
84.45		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft- winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.				
	8445.110	- Machines for preparing textile fibres : -- Carding machines	lb.	no.	10%	
	8445.120	-- Combing machines	lb.	no.	10%	
	8445.130	-- Drawing or roving machines	lb.	no.	10%	
	8445.190	-- Other	lb.	no.	10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
84.46	8445.200	- Textile spinning machines	lb.	no.	10%		
	8445.300	- Textile doubling or twisting machines	lb.	no.	10%		
	8445.400	- Textile winding (including weft-winding) or reeling machines	lb.	no.	10%		
	8445.900	- Other	lb.	no.	10%		
			Weaving machines (looms).				
	8446.100	- For weaving fabrics of a width not exceeding 30 cm	lb.	no.	10%		
			- For weaving fabrics of a width exceeding 30cm, shuttle type :				
	8446.210	-- Power looms	lb.	no.	10%		
8446.290	-- Other	lb.	no.	10%			
84.47	8446.300	- For weaving fabrics of a width exceeding 30cm, shuttleless type	lb.	no.	10%		
		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.					

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.48	8447.110	- Circular knitting machines : -- With cylinder diameter not exceeding 165 mm	lb.	no.	10%	
	8447.120	-- With cylinder diameter exceeding 165 mm	lb.	no.	10%	
	8447.200	- Flat knitting machines; stitch-bonding machines	lb.	no.	10%	
	8447.900	- Other	lb.	no.	10%	
			Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles). - Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8448.110	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	lb		10%	
	8448.190	-- Other	lb		10%	
	8448.200	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	lb		10%	
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :				
	8448.310	-- Card clothing	lb		10%	
	8448.320	-- Of machines for preparing textile fibres, other than card clothing	lb		10%	
	8448.330	-- Spindles, spindle flyers, spinning rings and ring travellers	lb		10%	
	8448.390	-- Other	lb		10%	
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery :				
	8448.420	-- Reeds for looms, healds and heald-frames	lb		10%	
	8448.490	-- Other	lb		10%	
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8448.510	-- Sinkers, needles and other articles used in forming stitches	lb		10%	
	8448.590	-- Other	lb		10%	
84.49	8449.000	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	lb		10%	
84.50		Household or laundry-type washing machines, including machines which both wash and dry.				
		- Machines, each of a dry linen capacity not exceeding 10 lb :				
		-- Fully-automatic machines				
	8450.111	--- Energy Star qualified appliances	lb.	no.	15%	
	8450.119	--- Other	lb.	no.	30%	
		-- Other machines, with built-in centrifugal drier				
	8450.121	--- Energy Star qualified appliances	lb.	no.	15%	
	8450.129	--- Other	lb.	no.	30%	
	8405.190	-- Other	lb.	no.	30%	
		- Machines, each of a dry linen capacity exceeding 10 lb				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.51	8450.201	--- Energy Star qualified appliances	no.	no.	15%	
	8450.209	--- Other	no.	no.	30%	
	8450.909	- Parts	lb.		30%	
			Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.			
	8451.100	- Dry-cleaning machines	lb.	no.	30%	
	8451.210	- Drying machines : -- Each of a dry linen capacity not exceeding 10 lb	lb.	no.	30%	
	8451.290	-- Other	lb.	no.	30%	
	8451.300	- Ironing machines and presses (including fusing presses)	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
84.52	8451.400	- Washing, bleaching or dyeing machines	lb.	no.	30%		
	8451.500	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	lb.	no.	30%		
	8451.800	- Other machinery	lb.	no.	30%		
	8451.900	- Parts	lb		30%		
		Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.					
	8452.100	- Sewing machines of the household type	lb.	no.	30%		
		- Other sewing machines :					
	8452.210	-- Automatic units	lb.	no.	30%		
	8452.290	-- Other	lb.	no.	30%		
	8452.300	- Sewing machine needles	lb.	no.	30%		
	8452.400	- Furniture, bases and covers for sewing machines and parts thereof	lb.	no.	30%		
8452.900	- Other parts of sewing machines	lb		30%			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.53		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.				
	8453.100	- Machinery for preparing, tanning or working hides, skins or leather	lb.	no.	10%	
	8453.200	- Machinery for making or repairing footwear	lb.	no.	10%	
	8453.800	- Other machinery	lb.	no.	10%	
	8453.900	- Parts	lb		10%	
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.				
	8454.100	- Converters	lb.	no.	30%	
	8454.200	- Ingot moulds and ladles	lb.	no.	30%	
	8454.300	- Casting machines	lb.	no.	30%	
	8454.900	- Parts	lb.		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.55		Metal-rolling mills and rolls therefor.				
	8455.100	- Tube mills	lb.	no.	30%	
		- Other rolling mills :				
	8455.210	-- Hot or combination hot and cold	lb.	no.	30%	
	8455.220	-- Cold	lb.	no.	30%	
	8455.300	- Rolls for rolling mills	lb.	no.	30%	
	8455.900	- Other parts	lb		30%	
84.56		Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.				
	8456.100	- Operated by laser or other light or photon beam processes	lb.	no.	30%	
	8456.200	- Operated by ultrasonic processes	lb.	no.	30%	
	8456.300	- Operated by electro-discharge processes	lb.	no.	30%	
	8456.900	- Other	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal				
	8457.100	- Machining centres	lb.	no.	30%	
	8457.200	- Unit construction machines (single station)	lb.	no.	30%	
	8457.300	- Multi-station transfer machines	lb.	no.	30%	
84.58		Lathes (including turning centres) for removing metal				
		- Horizontal lathes :				
	8458.110	-- Numerically controlled	lb.	no.	30%	
	8458.190	-- Other	lb.	no.	30%	
		- Other lathes :				
	8458.910	-- Numerically controlled	lb.	no.	30%	
	8458.990	-- Other	lb.	no.	30%	
84.59		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.				

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CHAPTER 84**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.60	8459.100	- Way-type unit head machines	lb.	no.	30%	
		- Other drilling machines :				
	8459.210	-- Numerically controlled	lb.	no.	30%	
	8459.290	-- Other	lb.	no.	30%	
		- Other boring-milling machines :				
	8459.310	-- Numerically controlled	lb.	no.	30%	
	8459.390	-- Other	lb.	no.	30%	
	8459.400	- Other boring machines	lb.	no.	30%	
		- Milling machines, knee-type :				
	8459.510	-- Numerically controlled	lb.	no.	30%	
	8459.590	-- Other	lb.	no.	30%	
		- Other milling machines :				
	8459.610	-- Numerically controlled	lb.	no.	30%	
	8459.690	-- Other	lb.	no.	30%	
8459.700	- Other threading or tapping machines	lb.	no.	30%		
		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.				

**SECTION XVI
CHAPTER 84**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.61		- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm :				
	8460.110	-- Numerically controlled	lb.	no.	30%	
	8460.190	-- Other	lb.	no.	30%	
		- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm :				
	8460.210	-- Numerically controlled	lb.	no.	30%	
	8406.290	-- Other	lb.	no.	30%	
		- Sharpening (tool or cutter grinding) machines :				
	8460.310	-- Numerically controlled	lb.	no.	30%	
	8460.390	-- Other	lb.	no.	30%	
	8460.400	- Honing or lapping machines	lb.	no.	30%	
	8460.900	- Other	lb.	no.	30%	
		Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machinetools working by removing metal or cermets, not elsewhere specified or included.				
8461.200	- Shaping or slotting machines	lb.	no.	30%		

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CHAPTER 84**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
84.62	8461.300	- Broaching machines	lb.	no.	30%		
	8461.400	- Gear cutting, gear grinding or gear finishing machines	lb.	no.	30%		
	8461.500	- Sawing or cutting-off machines	lb.	no.	30%		
	8461.900	- Other	lb.	no.	30%		
			Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.				
	8462.100	- Forging or die-stamping machines (including presses) and hammers	lb.	no.	30%		
			- Bending, folding, straightening or flattening machines (including presses) :				
	8462.210	-- Numerically controlled	lb.	no.	30%		
	8462.290	-- Other	lb.	no.	30%		
			- Shearing machines (including presses), other than combined punching and shearing machines :				

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CHAPTER 84**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8462.310	-- Numerically controlled	lb.	no.	30%	
	8462.390	-- Other	lb.	no.	30%	
		- Punching or notching machines (including presses), including combined punching and shearing machines :				
	8462.410	-- Numerically controlled	lb.	no.	30%	
	8462.490	-- Other	lb.	no.	30%	
		- Other :				
	8462.910	-- Hydraulic presses	lb.	no.	30%	
	8462.990	-- Other	lb.	no.	30%	
84.63		Other machine-tools for working metal or cermets, without removing material				
	8463.100	- Draw-benches for bars, tubes, profiles, wire or the like	lb.	no.	30%	
	8463.200	- Thread rolling machines	lb.	no.	30%	
	8463.300	- Machines for working wire	lb.	no.	30%	
	8463.900	- Other	lb.	no.	30%	
84.64		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.				

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CHAPTER 84**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
84.65	8464.100	- Sawing machines	lb.	no.	30%		
	8464.200	- Grinding or polishing machines	lb.	no.	30%		
	8464.900	- Other	lb.	no.	30%		
			Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.				
	8465.100	- Machines which can carry out different types of machining operations without tool change between such operations	lb.	no.	30%		
		- Other :					
	8465.910	-- Sawing machines	lb.	no.	30%		
	8465.920	-- Planing, milling or moulding (by cutting) machines	lb.	no.	30%		
	8465.930	-- Grinding, sanding or polishing machines	lb.	no.	30%		
	8465.940	-- Bending or assembling machines	lb.	no.	30%		
	8465.950	-- Drilling or morticing machines	lb.	no.	30%		
8465.960	-- Splitting, slicing or paring machines	lb.	no.	30%			
8465.990	-- Other	lb.	no.	30%			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.66		Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, selfopening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.				
	8466.100	- Tool holders and self-opening dieheads	lb		30%	
	8466.200	- Work holders	lb		30%	
	8466.300	- Dividing heads and other special attachments for machine-tools	lb		30%	
		- Other :				
	8466.910	-- For machines of heading 84.64	lb		30%	
	8466.920	-- For machines of heading 84.65	lb		30%	
	8466.930	-- For machines of headings 84.56 to 84.61	lb		30%	
	8466.940	-- For machines of heading 84.62 or 84.63	lb		30%	
84.67		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or nonelectric motor.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
84.68	8467.110	- Pneumatic : -- Rotary type (including combined rotary percussion)	lb.	no.	30%		
	8467.190	-- Other	lb.	no.	30%		
		- With self-contained electric motor :					
	8467.210	-- Drills of all kinds	lb.	no.	30%		
	8467.220	-- Saws	lb.	no.	30%		
	8467.290	-- Other	lb.	no.	30%		
		- Other tools :					
	8467.810	-- Chain saws	lb.	no.	30%		
	8467.890	-- Other	lb.	no.	30%		
		- Parts :					
	8467.910	-- Of chain saws	lb		30%		
	8467.920	-- Of pneumatic tools	lb		30%		
	8467.990	-- Other	lb		30%		
			Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.				
	8468.100	- Hand-held blow pipes	lb.	no.	30%		

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CHAPTER 84**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8468.200	- Other gas-operated machinery and apparatus	lb.	no.	30%	
	8468.800	- Other machinery and apparatus	lb.	no.	30%	
	8468.900	- Parts	lb		30%	
84.69	8469.000	Typewriters other than printers of heading 84.43; word-processing machines.	lb.	no.	30%	
84.70		Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.				
	8470.100	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	lb.	no.	30%	
	8470.210	- Other electronic calculating machines : -- Incorporating a printing device	lb.	no.	30%	
	8470.290	-- Other	lb.	no.	30%	

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CHAPTER 84**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
84.71	8470.300	- Other calculating machines	lb.	no.	30%		
	8470.500	- Cash registers	lb.	no.	30%		
	8470.900	- Other	lb.	no.	30%		
		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.					
	8471.300	- Portable automatic data processing machines, weighing not more than 10 lb, consisting of a least a central processing unit, a keyboard and a display	lb.	no.	10%		
	8471.410	- Other automatic data processing machines: -- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	lb.	no.	10%		
8471.490	-- Other, presented in the form of systems	lb.	no.	10%			

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CHAPTER 84**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.72	8471.500	- Processing units other than those of subheading 8471.410 or 8471.490, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units	lb.	no.	10%	
	8471.600	- Input or output units, whether or not containing storage units in the same housing	lb.	no.	10%	
	8471.700	- Storage units	lb.	no.	10%	
	8471.800	- Other units of automatic data processing machines	lb.	no.	10%	
	8471.900	- Other	lb.	no.	10%	
			Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coinsorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).			
	8472.100	- Duplicating machines	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.73	8472.300	- 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	lb.	no.	30%	
	8472.900	- Other	lb.	no.	30%	
		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.	.	.		
	8473.100	- Parts and accessories of the machines of heading 84.69	lb		30%	
		- Parts and accessories of the machines of heading 84.70 :				
	8473.210	-- Of the electronic calculating machines of subheading 8470.100, 8470.210 or 8470.290	lb		30%	
	8473.290	-- Other	lb		30%	
	8473.300	- Parts and accessories of the machines of heading 84.71	lb		10%	
8473.400	- Parts and accessories of the machines of heading 84.72	lb		30%		

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CHAPTER 84**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.74	8473.500	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72 Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.	lb		30%	
	8474.100	- Sorting, screening, separating or washing machines	lb.	no.	30%	
	8474.200	- Crushing or grinding machines	lb.	no.	30%	
	8474.310	- Mixing or kneading machines : -- Concrete or mortar mixers	lb.	no.	30%	
	8474.320	-- Machines for mixing mineral substances with bitumen	lb.	no.	30%	
	8474.390	-- Other	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.75	8474.800	- Other machinery	lb.	no.	30%	
	8474.900	- Parts	lb		30%	
		Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.				
	8475.100	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	lb.	no.	30%	
		- Machines for manufacturing or hot working glass or glassware:				
	8475.210	-- Machines for making optical fibres and preforms thereof	lb.	no.	30%	
84.76	8475.290	-- Other	lb.	no.	30%	
	8475.900	- Parts	lb.		30%	
		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
84.77	8476.210	- Automatic beverage-vending machines : -- Incorporating heating or refrigerating devices	lb.	no.	30%		
	8476.290	-- Other	lb.	no.	30%		
	8476.810	- Other machines : -- Incorporating heating or refrigerating devices	lb.	no.	30%		
	8476.890	-- Other	lb.	no.	30%		
	8476.900	- Parts	lb		30%		
		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.					
	8477.100	- Injection-moulding machines	lb.	no.	30%		
	8477.200	- Extruders	lb.	no.	30%		
	8477.300	- Blow moulding machines	lb.	no.	30%		
	8477.400	- Vacuum moulding machines and other thermoforming machines	lb.	no.	30%		

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CHAPTER 84**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.78	8477.510	- Other machinery for moulding or otherwise forming : -- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	lb.	no.	30%	
	8477.590	-- Other	lb.	no.	30%	
	8477.800	- Other machinery	lb.	no.	30%	
	8477.900	- Parts	lb		30%	
			Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.			
84.79	8478.100	- Machinery	lb.	no.	30%	
	8478.900	- Parts	lb		30%	
			Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.			
	8479.100	- Machinery for public works, building or the like	lb.	no.	30%	

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CHAPTER 84**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8479.200	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	lb.	no.	30%	
	8479.300	- 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	lb.	no.	30%	
	8479.400	- Rope or cable-making machines	lb.	no.	30%	
	8479.500	- Industrial robots, not elsewhere specified or included	lb.	no.	30%	
	8479.600	- Evaporative air coolers	lb.	no.	30%	
		- Other machines and mechanical appliances:				
	8479.810	-- For treating metal, including electric wire coilwinders	lb.	no.	30%	
	8479.820	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	lb.	no.	30%	
	8479.890	-- Other	lb.	no.	30%	
	8479.900	- Parts	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.80		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.				
	8480.100	- Moulding boxes for metal foundry	lb.	no.	30%	
	8480.200	- Mould bases	lb.	no.	30%	
	8480.300	- Moulding patterns	lb.	no.	30%	
		- Moulds for metal or metal carbides :				
	8480.410	-- Injection or compression types	lb.	no.	30%	
	8480.490	-- Other	lb.	no.	30%	
	8480.500	- Moulds for glass	lb.	no.	30%	
		- Moulds for mineral materials				
	8480.601	--- For concrete or clay products	lb.	no.	10%	
	8480.609	--- Other	lb.	no.	30%	
		- Moulds for rubber or plastics :				
	8480.710	-- Injection or compression types	lb.	no.	30%	
	8480.790	-- Other	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.				
	8481.100	- Pressure-reducing valves	lb	no	30%	
	8481.200	- Valves for oleohydraulic or pneumatic transmissions	lb	no	30%	
	8481.300	- Check (nonreturn) valves	lb	no	30%	
	8481.400	- Safety or relief valves	lb	no	30%	
	8481.500	- Fire Hydrants and fire cocks	lb	no	0%	
		- Other appliances				
	8481.801	--- Faucet aerators	lb	no	10%	
	8481.802	--- Low flow shower heads	lb	no	10%	
	8481.809	--- Other	lb	no	30%	
	8481.900	- Parts	lb.		30%	
84.82		Ball or roller bearings.				
	8482.100	- Ball bearings	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.83	8482.200	- Tapered roller bearings, including cone and tapered roller assemblies	lb.	no.	30%	
	8482.300	- Spherical roller bearings	lb.	no.	30%	
	8482.400	- Needle roller bearings	lb.	no.	30%	
	8482.500	- Other cylindrical roller bearings	lb.	no.	30%	
	8482.800	- Other, including combined ball/roller bearings				
		- Parts :				
	8482.910	-- Balls, needles and rollers	lb		30%	
	8482.990	-- Other	lb		30%	
			Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).			
	8483.100	- Transmission shafts (including cam shafts and crank shafts) and cranks	lb.	no.	30%	

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CHAPTER 84**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.84	8483.200	- Bearing housings, incorporating ball or roller bearings	lb.	no.	30%	
	8483.300	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	lb.	no.	30%	
	8483.400	- 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	lb.	no.	30%	
	8483.500	- Flywheels and pulleys, including pulley blocks	lb.	no.	30%	
	8483.600	- Clutches and shaft couplings (including universal joints)	lb.	no.	30%	
	8483.900	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	lb		30%	
			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.			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8484.100	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	no.	no.	30%	
	8484.200	- Mechanical seals	no.	no.	30%	
	8484.900	- Other	no.	no.	30%	
[84.85]						
84.86		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.				
	8486.100	- Machines and apparatus for the manufacture of boules or wafers	no.	no.	30%	
	8486.200	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	no.	no.	30%	
	8486.300	- Machines and apparatus for the manufacture of flat panel displays	no.	no.	30%	

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CHAPTER 84**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
84.87	8486.400	- Machines and apparatus specified in Note 9 (C) to this Chapter	no.	no.	30%	
	8486.900	- Parts and accessories	lb		30%	
		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.				
	8487.100	- Ships' or boats' propellers and blades therefor	no.	no.	30%	
	8487.900	- Other	no.	no.	30%	

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 purposes (Chapter 90); or
 - (e) Electrically heated furniture of Chapter 94.
2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42. However, metal tank mercury arc rectifiers remain classified in heading 85.04.
3. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :
 - (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
 - (b) Other machines provided the weight of such machines does not exceed 20 lb

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).
4. For the purposes of heading 85.23 :
 - (a) “Solid-state non-volatile storage devices” (for example, “flash memory cards” or “flash electronic storage cards”) are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, “FLASH E²PROM”) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
 - (b) The term “smart cards” means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.
5. For the purposes of heading 85.34 “printed circuits” are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the “film circuit” technique, conductor elements, 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.

6. For the purpose of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables” means connectors that simply mechanically align optical fibres end to end in a digital line system.

They perform no other function, such as the amplification, regeneration or modification of a signal

7. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

8. For the purposes of 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.

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

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

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Subheading Note.

1. Subheading 8527.120 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.01		Electric motors and generators (excluding generating sets).				
	8501.100	- Motors of an output not exceeding 37.5 W	lb.	no.	30%	
	8501.200	- Universal AC/DC motors of an output exceeding 37.5 W	lb.	no.	30%	
		- Other DC motors; DC generators :				
	8501.310	-- Of an output not exceeding 750 W	lb.	no.	30%	
	8501.320	-- Of an output exceeding 750 W but not exceeding 75kW	lb.	no.	30%	
	8501.330	-- Of an output exceeding 75 kW but not exceeding 375 kW	lb.	no.	30%	
	8501.340	-- Of an output exceeding 375 kW	lb.	no.	30%	
	8501.400	- Other AC motors, single-phase	lb.	no.	30%	
		- Other AC motors, multi-phase :				
	8501.510	-- Of an output not exceeding 750 W	lb.	no.	30%	
	8501.520	-- Of an output exceeding 750 W but not exceeding 75 kW	lb.	no.	30%	
	8501.530	-- Of an output exceeding 75 kW	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.02		- AC generators (alternators) :				
		-- Of an output not exceeding 75 kVA				
	8501.611	--- Solar Electric AC generators (Photovoltaic systems)	lb.	no.	0%	
	8501.619	--- Other	lb.	no.	30%	
		-- Of an output exceeding 75 kVA but not exceeding 375 kA				
	8501.621	--- Solar Electric AC generators (Photovoltaic systems)	lb.	no.	0%	
	8501.629	--- Other	lb.	no.	30%	
		-- Of an output exceeding 375 kVA but not exceeding 750 kVA				
	8501.631	--- Solar Electric AC generators (Photovoltaic systems)	lb.	no.	0%	
	8501.639	--- Other	lb.	no.	30%	
		-- Of an output exceeding 750 kVA				
	8501.641	--- Solar Electric AC generators (Photovoltaic systems)	lb.	no.	0%	
8501.649	--- Other	lb.	no.	30%		
	Electric generating sets and rotary converters.					
	- Generating sets with compression- ignition internal combustion piston engines (diesel or semi-diesel engines) :					

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8502.110	-- Of an output not exceeding 75 kVA	lb.	no.	30%	
	8502.120	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	lb.	no.	30%	
	8502.130	-- Of an output exceeding 375 kVA	lb.	no.	30%	
	8502.200	- Generating sets with spark-ignition internal combustion piston engines	lb.	no.	30%	
		- Other generating sets :				
	8502.310	-- Wind-powered	lb.	no.	0%	
	8502.390	-- Other	lb.	no.	30%	
	8502.400	- Electric rotary converters	lb.	no.	30%	
85.03	8503.000	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	lb.		30%	
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.				
	8504.100	- Ballasts for discharge lamps or tubes	lb.	no.	30%	
		- Liquid dielectric transformers :				
	8504.210	-- Having a power handling capacity not exceeding 650 kVA	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8504.220	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	lb.	no.	30%	
	8504.230	-- Having a power handling capacity exceeding 10,000 kVA	lb.	no.	30%	
		- Other transformers :				
	8504.310	-- Having a power handling capacity not exceeding 1 kVA	lb.	no.	30%	
	8504.320	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	lb.	no.	30%	
	8504.330	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	lb.	no.	30%	
	8504.340	-- Having a power handling capacity exceeding 500 kVA	lb.	no.	30%	
	8504.400	- Static converters	lb.	no.	30%	
	8504.500	- Other inductors	lb.	no.	30%	
	8504.900	- Parts	lb.		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.05		<p>Electro-magnets; 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; electro-magnetic lifting heads.</p> <p>- Permanent magnets and articles intended to become permanent magnets after magnetisation :</p>				
	8505.110	-- Of metal	lb	no	30%	
	8505.190	-- Other	lb	no	30%	
	8505.200	- Electro-magnetic couplings, clutches and brakes	lb	no	30%	
	8505.900	- Other, including parts	lb	no	30%	
85.06		<p>Primary cells and primary batteries.</p>				
	8506.100	- Manganese dioxide	lb.	no.	30%	
	8506.300	- Mercuric oxide	lb.	no.	30%	
	8506.400	- Silver oxide	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.07	8506.500	- Lithium	lb.	no.	30%	
	8506.600	- Air-zinc	lb.	no.	30%	
		- Other primary cells and primary batteries	lb.	no.	30%	
	8506.801	--- Associated with Photovoltaic cells	lb.	no.	0%	
	8506.809	--- Other	lb.	no.	30%	
	8506.900	- Parts	lb.	no.	30%	
		Electric accumulators, including separators therefor, whether or not rectangular (including square).				
	8507.100	- Lead-acid, of a kind used for starting piston engines	lb.	no.	30%	
	8507.200	- Other lead-acid accumulators	lb.	no.	30%	
	8507.300	- Nickel-cadmium	lb.	no.	30%	
	8507.400	- Nickel-iron	lb.	no.	30%	
	8507.800	- Other accumulators	lb.	no.	30%	
8507.900	- Parts	lb		30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.08		Vacuum cleaners.				
	8508.110	- With self-contained electric motor : -- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	lb.	no.	30%	
	8508.190	-- Other	lb.	no.	30%	
	8508.600	- Other vacuum cleaners	no.	no.	30%	
	8508.700	- Parts	lb		30%	
85.09		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.				
	8509.400	- Food grinders and mixers; fruit or vegetable juice extractors	lb.	no.	30%	
	8509.800	- Other appliances	lb.	no.	30%	
	8509.900	- Parts	lb.		30%	
85.10		Shavers, hair clippers and hair- removing appliances, with self- contained electric motor.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
85.11	8510.100	- Shavers	lb.	no.	30%		
	8510.200	- Hair clippers	lb.	no.	30%		
	8510.300	- Hair-removing appliances	lb.	no.	30%		
	8510.900	- Parts	lb.		30%		
			Electrical ignition or starting equipment of a kind used for spark-ignition or compressionignition internal combustion engines (for example, ignition magnetos, magnetodynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.				
	8511.100	- Sparking plugs	lb.	no.	30%		
	8511.200	- Ignition magnetos; magneto-dynamos; magnetic flywheels	lb.	no.	30%		
	8511.300	- Distributors; ignition coils	lb.	no.	30%		
8511.400	- Starter motors and dual purpose starter generators	lb.	no.	30%			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
85.12	8511.500	- Other generators	lb.	no.	30%		
	8511.800	- Other equipment	lb.	no.	30%		
	8511.900	- Parts	lb		30%		
		Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.					
	8512.100	- Lighting or visual signalling equipment of a kind used on bicycles	lb.	no.	30%		
	8512.200	- Other lighting or visual signalling equipment	lb.	no.	30%		
	8512.300	- Sound signalling equipment	lb.	no.	30%		
	8512.400	- Windscreen wipers, defrosters and demisters	lb.	no.	30%		
	8512.900	- Parts	lb.		30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.				
	8513.100	- Lamps	lb.	no.	30%	
	8513.900	- Parts	lb		30%	
85.14		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.				
	8514.100	- Resistance heated furnaces and ovens	lb.	no.	30%	
	8514.200	- Furnaces and ovens functioning by induction or dielectric loss	lb.	no.	30%	
	8514.300	- Other furnaces and ovens	lb.	no.	30%	
	8514.400	- Other equipment for the heat treatment of materials by induction or dielectric loss	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.15	8514.900	- Parts Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.	lb		30%	
		- Brazing or soldering machines and apparatus :				
	8515.110	-- Soldering irons and guns	lb.	no.	30%	
	8515.190	-- Other	lb.	no.	30%	
		- Machines and apparatus for resistance welding of metal:				
	8515.210	-- Fully or partly automatic	lb.	no.	30%	
	8515.290	-- Other	lb.	no.	30%	
		- Machines and apparatus for arc (including plasma arc) welding of metals :				
	8515.310	-- Fully or partly automatic	lb.	no.	30%	
	8515.390	-- Other	lb.	no.	30%	
8515.800	- Other machines and apparatus	lb.	no.	30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.16	8515.900	- Parts Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	lb		30%	
	8516.100	- Electric instantaneous or storage water heaters and immersion heaters --- 'Energy Star' rated instantaneous or storage water heaters and immersion heaters.	lb.	no.	15%	
	8516.109	--- Other - Electric space heating apparatus and electric soil heating apparatus :	lb	no.	40%	
	8516.210	-- Storage heating radiators -- Other	lb.	no.	40%	
	8516.291	--- Thermo Solar water heaters	lb.	no.	0%	
	8516.299	--- Other	lb.	no.	40%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.17		- Electro-thermic hair-dressing or hand-drying apparatus :				
	8516.310	-- Hair dryers	lb.	no.	30%	
	8516.320	-- Other hair-dressing apparatus	lb.	no.	30%	
	8516.330	-- Hand-drying apparatus	lb.	no.	30%	
	8516.400	- Electric smoothing irons	lb.	no.	30%	
	8516.500	- Microwave ovens	lb.	no.	30%	
	8516.600	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	lb.	no.	30%	
		- Other electro-thermic appliances :				
	8516.710	-- Coffee or tea makers	lb.	no.	30%	
	8516.720	-- Toasters	lb.	no.	30%	
	8516.790	-- Other	lb.	no.	30%	
	8516.800	- Electric heating resistors	lb.	no.	40%	
8516.900	- Parts	lb.		30%		
		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				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		<p>wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.</p> <p>- Telephone sets, including telephones for cellular networks or for other wireless networks :</p>				
	8517.110	-- Line telephone sets with cordless handsets	lb.	no.	30%	
	8517.120	-- Telephones for cellular networks or for other wireless networks	lb.	no.	30%	
	8517.190	-- Other	lb.	no.	30%	
		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :				
	8517.610	-- Base stations	lb.	no.	30%	
	8517.620	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	lb.	no.	30%	
	8517.690	-- Other	lb.	no.	30%	
	8517.700	- Parts	lb.		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.				
	8518.100	- Microphones and stands therefor	lb.	no.	30%	
		- Loudspeakers, whether or not mounted in their enclosures :				
	8518.210	-- Single loudspeakers, mounted in their enclosures	lb.	no.	30%	
	8518.220	-- Multiple loudspeakers, mounted in the same enclosure	lb.	no.	30%	
	8518.290	-- Other	lb.	no.	30%	
	8518.300	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	lb.	no.	30%	
	8518.400	- Audio-frequency electric amplifiers	lb.	no.	30%	
	8518.500	- Electric sound amplifier sets	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.19	8518.900	- Parts Sound recording or reproducing apparatus.	lb.		30%	
	8519.200	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	lb.	no.	30%	
	8519.300	- Turntables (record-decks)	lb.	no.	30%	
	8519.500	- Telephone answering machines	lb.	no.	30%	
	8519.810	- Other apparatus : -- Using magnetic, optical or semiconductor media	lb.	no.	30%	
	8519.890	-- Other	lb.	no.	30%	
[85.20]						
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.				
	8521.100	- Magnetic tape-type	lb.	no.	30%	
	8521.900	- Other	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.22		Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.				
	8522.100	- Pick-up cartridges	lb		30%	
	8522.900	- Other	lb		30%	
85.23		Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.				
		- Magnetic media :				
	8523.210	-- Cards incorporating a magnetic stripe	lb.	no.	30%	
		-- Other :				
	8523.291	--- Unrecorded	lb.	no.	30%	
	8523.292	--- Recorded with software comprising representations of instructions, data, sound, or image recorded in a machine binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic dataprocessing machine of 84.71	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8523.293	--- Recorded with other software or other phenomena other than sound or image	lb.	no.	30%	
	8523.294	--- Recorded with sound or image	lb.	no.	30%	
	8523.299	--- Other	lb.	no.	30%	
		- Optical media :				
	8523.401	--- Unrecorded optical media for laser reading systems	lb.	no.	30%	
	8523.402	--- Recorded with software comprising representations of instructions, data, sound, or image recorded in a machine binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic dataprocessing machine of 84.71	lb.	no.	30%	
	8523.403	--- Recorded with other software or other phenomena other than sound or image	lb.	no.	30%	
	8523.404	--- Recorded with sound or image	lb.	no.	30%	
	8523.405	--- Childrens Books with recorded software	lb.	no.	0%	
	8523.409	--- Other	lb.	no.	30%	
		- Semiconductor media :				
		-- Solid-state non-volatile storage devices:				
	8523.511	--- Unrecorded	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8523.512	--- Recorded with software comprising representations of instructions, data, sound, or image recorded in a machine binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic dataprocessing machine of 84.71	lb.	no.	30%	
	8523.513	--- Recorded with other software or other phenomena other than sound or image	lb.	no.	30%	
	8523.514	--- Recorded with sound or image	lb.	no.	30%	
	8523.519	--- Other	lb.	no.	30%	
		-- "Smart cards" :				
	8523.521	--- Unrecorded	lb.	no.	30%	
	8523.522	--- Recorded with software comprising representations of instructions, data, sound, or image recorded in a machine binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic dataprocessing machine of 84.71	lb.	no.	30%	
	8523.523	--- Recorded with other software or other phenomena other than sound or image	lb.	no.	30%	
	8523.524	--- Recorded with sound or image	lb.	no.	30%	
	8523.529	--- Other	lb.	no.	30%	
		-- Other :				
	8523.591	--- Unrecorded	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8523.592	--- Recorded with software comprising representations of instructions, data, sound, or image recorded in a machine binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic dataprocessing machine of 84.71	lb.	no.	30%	
	8523.593	--- Recorded with other software or other phenomena other than sound or image	lb.	no.	30%	
	8523.594	--- Recorded with sound or image	lb.	no.	30%	
	8523.599	--- Other	lb.	no.	30%	
		- Other :				
	8523.801	--- Unrecorded	lb.	no.	30%	
	8523.802	--- Recorded with software comprising representations of instructions, data, sound, or image recorded in a machine binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic dataprocessing machine of 84.71	lb.	no.	30%	
	8523.803	--- Recorded with other software or other phenomena other than sound or image	lb.	no.	30%	
	8523.804	--- Recorded with sound or image	lb.	no.	30%	
	8523.809	--- Other	lb.	no.	30%	
[85.24]						

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.25		Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.				
	8525.500	- Transmission apparatus	lb.	no.	30%	
	8525.600	- Transmission apparatus incorporating reception apparatus	lb.	no.	30%	
	8525.800	- Television cameras, digital cameras and video camera recorders	lb.	no.	30%	
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.				
	8526.100	- Radar apparatus	lb.	no.	30%	
		- Other :				
	8526.910	-- Radio navigational aid apparatus	lb.	no.	30%	
	8526.920	-- Radio remote control apparatus	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.27		<p>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.</p> <p>- Radio-broadcast receivers capable of operating without an external source of power :</p>				
	8527.120	-- Pocket-size radio cassette-players value	lb.	no.	30%	
	8527.130	-- Other apparatus combined with sound recording or reproducing apparatus	lb.	no.	30%	
	8527.190	-- Other	lb.	no.	30%	
		<p>- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :</p>				
	8527.210	-- Combined with sound recording or reproducing apparatus	lb.	no.	30%	
	8527.290	-- Other	lb.	no.	30%	
		<p>- Other :</p>				
	8527.910	-- Combined with sound recording or reproducing apparatus	lb.	no.	30%	
	8527.920	-- Not combined with sound recording or reproducing apparatus but combined with a clock	lb.	no.	30%	
	8527.990	-- Other	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.28		<p>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.</p> <p>- Cathode-ray tube monitors :</p>				
	8528.410	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71	lb.	no.	10%	
	8528.490	-- Other	lb.	no.	30%	
		- Other monitors :				
	8528.510	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71	lb.	no.	10%	
	8528.590	-- Other	lb.	no.	30%	
		- Projectors :				
	8528.610	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71	lb.	no.	10%	
	8528.690	-- Other	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.29	8528.710	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus : -- Not designed to incorporate a video display or screen	lb.	no.	30%	
	8528.720	-- Other, colour	lb.	no.	30%	
	8528.730	-- Other, black and white or other monochrome	lb.	no.	30%	
		Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.				
85.29	8529.100	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	lb.		30%	
	8529.900	- Other	lb.		30%	
85.30		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).				
	8530.100	- Equipment for railways or tramways	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
85.31	8530.800	- Other equipment	lb.	no.	30%		
	8530.900	- Parts	lb		30%		
			Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.				
	8531.100	- Burglar or fire alarms and similar apparatus	lb.	no.	0%		
	8531.200	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	lb.	no.	30%		
	8531.800	- Other apparatus	lb.	no.	30%		
85.32	8531.900	- Parts	lb		30%		
			Electrical capacitors, fixed, variable or adjustable (pre-set).				
	8532.100	- 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)	lb	no	30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
85.33	8532.210	- Other fixed capacitors : -- Tantalum	lb	no	30%		
	8532.220	-- Aluminium electrolytic	lb	no	30%		
	8532.230	-- Ceramic dielectric, single layer	lb	no	30%		
	8532.240	-- Ceramic dielectric, multilayer	lb	no	30%		
	8532.250	-- Dielectric of paper or plastics	lb	no	30%		
	8532.290	-- Other	lb	no	30%		
	8532.300	- Variable or adjustable (pre-set) capacitors	lb	no	30%		
	8532.900	- Parts	lb		30%		
			Electrical resistors (including rheostats and potentiometers), other than heating resistors.				
	8533.100	- Fixed carbon resistors, composition or film types	lb	no	30%		
		- Other fixed resistors :					
8533.210	-- For a power handling capacity not exceeding 20 W	lb	no	30%			
8533.290	-- Other	lb	no	30%			
		- Wirewound variable resistors, including rheostats and potentiometers :					
8533.310	-- For a power handling capacity not exceeding 20 W	lb	no	30%			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8533.390	-- Other	lb	no	30%	
	8533.400	- Other variable resistors, including rheostats and potentiometers	lb	no	30%	
	8533.900	- Parts	lb		30%	
85.34	8534.000	Printed circuits.	lb	no	30%	
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.				
	8535.100	- Fuses	lb	no	10%	
		- Automatic circuit breakers :				
	8535.210	-- For a voltage of less than 72.5 kV	lb	no	10%	
	8535.290	-- Other	lb	no	10%	
	8535.300	- Isolating switches and make-and-break Switches	lb	no	10%	
	8535.400	- Lightning arresters, voltage limiters and surge suppressors	lb	no	10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.36	8535.900	- Other Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.	lb	no	10%	
	8536.100	- Fuses	lb	no	10%	
	8536.200	- Automatic circuit breakers	lb	no	10%	
	8536.300	- Other apparatus for protecting electrical circuits	lb	no	10%	
	8536.410	- Relays : -- For a voltage not exceeding 60 V	lb	no	10%	
	8536.490	-- Other	lb	no	10%	
	8536.500	- Other switches	lb	no	10%	
	8536.610	- Lamp-holders, plugs and sockets : -- Lamp-holders	lb	no	10%	
	8536.690	-- Other	lb	no	10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8536.700	- Connectors for optical fibres, optical fibre bundles or cables	lb	no	10%	
	8536.900	- Other apparatus	lb	no	10%	
85.37		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.				
	8537.100	- For a voltage not exceeding 1,000 V	lb	no	10%	
	8537.200	- For a voltage exceeding 1,000 V	lb	no	10%	
	85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.				
	8538.100	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	lb	no	10%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.39	8538.900	- Other Electric filament or discharge lamps, including sealed beam lamp units and ultraviolet or infra-red lamps; arc- lamps.	lb	no	30%	
	8539.100	- Sealed beam lamp units	lb.	no.	30%	
		- Other filament lamps, excluding ultra- violet or infra-red lamps :	lb.	no.	30%	
	8539.210	-- Tungsten halogen	lb.	no.	30%	
	8539.220	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	lb.	no.	30%	
	8539.290	-- Other - Discharge lamps, other than ultra-violet lamps:				
		-- Fluorescent, hot cathode	lb.	no.	30%	
	8539.311	--- Compact Fluorescent Lamp (CFL)	lb.	no.	0%	
	8539.319	--- Other	lb.	no.	30%	
	8539.320	-- Mercury or sodium vapour lamps; metal halide lamps	lb.	no.	30%	
	8539.390	-- Other - Ultra-violet or infra-red lamps; arc- lamps :	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
85.40	8539.410	-- Arc-lamps	lb.	no.	30%		
	8539.490	-- Other	lb.	no.	30%		
	8539.900	- Parts	lb		30%		
		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).					
		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes :					
	8540.110	-- Colour	lb.	no.	30%		
	8540.120	-- Black and white or other monochrome	lb.	no.	30%		
	8540.200	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	lb.	no.	30%		
	8540.400	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	lb.	no.	30%		
	8540.500	- Data/graphic display tubes, black and white or other monochrome	lb.	no.	30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.41	8540.600	- Other cathode-ray tubes	lb.	no.	30%	
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :				
	8540.710	-- Magnetrons	lb.	no.	30%	
	8540.720	-- Klystrons	lb.	no.	30%	
	8540.790	-- Other	lb.	no.	30%	
		- Other valves and tubes :				
	8540.810	-- Receiver or amplifier valves and tubes	lb.	no.	30%	
	8540.890	-- Other	lb.	no.	30%	
		- Parts :				
	8540.910	-- Of cathode-ray tubes	lb		30%	
	8540.990	-- Other	lb		30%	
	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezoelectric crystals.					
	8541.100	- Diodes, other than photosensitive or light emitting diodes	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.42		- Transistors, other than photosensitive transistors :				
	8541.210	-- With a dissipation rate of less than 1 W	lb.	no.	30%	
	8541.290	-- Other	lb.	no.	30%	
	8541.300	- Thyristors, diacs and triacs, other than photosensitive devices	lb.	no.	30%	
	8541.400	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	lb.	no.	0%	
	8541.500	- Other semiconductor devices	lb.	no.	30%	
	8541.600	- Mounted piezo-electric crystals	lb.	no.	30%	
	8541.900	- Parts	lb.		30%	
		Electronic integrated circuits.				
	8542.310	- Electronic integrated circuits : -- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
85.43	8542.320	-- Memories	lb.	no.	30%		
	8542.330	-- Amplifiers	lb.	no.	30%		
	8542.390	-- Other	lb.	no.	30%		
	8542.900	- Parts	lb.		30%		
			Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.				
	8543.100	- Particle accelerators	lb.	no.	30%		
	8543.200	- Signal generators	lb.	no.	30%		
	8543.300	- Machines and apparatus for electroplating, electrolysis or electrophoresis	lb.	no.	30%		
	8543.700	- Other machines and apparatus	lb.	no.	30%		
	8543.900	- Parts	lb.		30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.44		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.				
		- Winding wire :				
	8544.110	-- Of copper	lb		30%	
	8544.190	-- Other	lb		30%	
	8544.200	- Co-axial cable and other co-axial electric conductors	lb		30%	
	8544.300	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	lb	no	30%	
		- Other electric conductors, for a voltage not exceeding 1,000 V :				
	8544.420	-- Fitted with connectors	lb	no	30%	
	8544.490	-- Other	lb	no	30%	
	8544.600	- Other electric conductors, for a voltage exceeding 1,000 V	lb	no	30%	
	8544.700	- Optical fibre cables	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.				
		- Electrodes :				
	8545.110	-- Of a kind used for furnaces	lb	no	30%	
	8545.190	-- Other	lb	no	30%	
	8545.200	- Brushes	lb	no	30%	
	8545.900	- Other	lb	no	30%	
85.46		Electrical insulators of any material				
	8546.100	- Of glass	lb	no	30%	
	8546.200	- Of ceramics	lb	no	30%	
	8546.900	- Other	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
85.47		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material				
	8547.100	- Insulating fittings of ceramics	lb	no	30%	
	8547.200	- Insulating fittings of plastics	lb	no	30%	
	8547.900	- Other	lb	no	30%	
85.48		Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8548.100	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	lb		30%	
	8548.900	- Other	lb		30%	

CHAPTER 86

**RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF;
RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF;
MECHANICAL (INCLUDING ELECTRO-MECHANICAL)
TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS**

Notes.

1. This Chapter does not cover :
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2. Heading 86.07 applies, *inter alia*, to :
 - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel-bogies;
 - (c) Axle boxes; brake gear;
 - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - (e) Coachwork.

3. Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to :
 - (a) Assembled track, turntables, platform buffers, loading gauges;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
86.02	8601.100	- Powered from an external source of electricity	lb.	no.	30%	
	8601.200	- Powered by electric accumulators value	lb.	no.	30%	
		Other rail locomotives; locomotive tenders.				
86.03	8602.100	- Diesel-electric locomotives	lb.	no.	30%	
	8602.900	- Other	lb.	no.	30%	
		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.				
86.04	8603.100	- Powered from an external source of electricity	lb.	no.	30%	
	8603.900	- Other	lb.	no.	30%	
	8604.000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
86.05	8605.000	Railway or tramway passenger coaches, not selfpropelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	lb.	no.	30%	
86.06		Railway or tramway goods vans and wagons, not self-propelled.				
	8606.100	- Tank wagons and the like	lb.	no.	30%	
	8606.300	- Self-discharging vans and wagons, other than those of subheading 8606.100	lb.	no.	30%	
		- Other :				
	8606.910	-- Covered and closed	lb.	no.	30%	
	8606.920	-- Open, with non-removable sides of a height exceeding 60 cm	lb.	no.	30%	
	8606.990	-- Other	lb.	no.	30%	
86.07		Parts of railway or tramway locomotives or rolling-stock.				
		- Bogies, bissel-bogies, axles and wheels, and parts thereof :				
	8607.110	-- Driving bogies and bissel-bogies	lb	no	30%	
	8607.120	-- Other bogies and bissel-bogies	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8607.190	-- Other, including parts	lb		30%	
		- Brakes and parts thereof :				
	8607.210	-- Air brakes and parts thereof	lb	no	30%	
	8607.290	-- Other	lb	no	30%	
	8607.300	- Hooks and other coupling devices, buffers, and parts thereof	lb	no	30%	
		- Other :				
	8607.910	-- Of locomotives	lb		30%	
	8607.990	-- Other	lb		30%	
86.08	8608.000	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	lb	no	30%	
86.09	8609.000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	lb.	no.	30%	

CHAPTER 87

**VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK,
AND PARTS AND ACCESSORIES THEREOF**

Notes.

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

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

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
87.01		Tractors (other than tractors of heading 87.09).				
	8701.100	- Pedestrian controlled tractors	lb.	no.		
	8701.200	- Road tractors for semi-trailers	lb.	no.	10%	
					LANDED COST	
	8701.300	- Track-laying tractors	lb.	no.	10%	
					LANDED COST	
		- Other				
	8701.901	--- Tractors for agricultural and horticultural use only	lb.	no.	10%	
					LANDED COST	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
87.02	8701.909	--- Other Motor vehicles for the transport of ten or more persons, including the driver. - With a compression-ignition internal combustion piston engine (diesel or semi-diesel) and weight unladen of less than 6 tons:	lb.	no.	10%	
	8702.101	-- With an engine of a cylinder capacity not exceeding 2000cc	lb.	no.	35% LANDED COST	
	8702.102	-- With an engine of a cylinder capacity exceeding 2000cc but not exceeding 4000cc	lb.	no.	45% LANDED COST	
	8702.103	-- With an engine of a cylinder capacity exceeding 4000cc	lb.	no.	50% LANDED COST	
	8702.200	- With compression-ignition internal combustion piston engine (diesel or semi-diesel) and weight unladen of 6 tons or more	lb.	no.	10% LANDED COST	
	8702.901	- Other --- Hybrid and other energy efficient public transport type vehicles	lb.	no.	10% LANDED COST	
	8702.909	--- Other	lb.	no.	45% LANDED COST	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.				
	8703.100	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles - Other vehicles, with spark-ignition internal combustion reciprocating piston engine :	lb.	no.	10%	
	8703.211	--- Of a cylinder capacity not exceeding 2,000 cc and value not exceeding \$20,000 USD	lb.	no.	35% LANDED COST	
	8703.212	--- Of a cylinder capacity not exceeding 2,000 cc and a value exceeding \$20,000 USD	lb.	no.	40% LANDED COST	
	8703.213	--- Of a cylinder capacity exceeding 2000 cc but not exceeding 4000 cc and value not exceeding \$30,000 USD	lb.	no.	45% LANDED COST	
	8703.214	--- Of a cylinder capacity exceeding 2000 cc but not exceeding 4000 cc and value exceeding \$30,000 USD	lb.	no.	50% LANDED COST	
	8703.215	-- -Of a cylinder capacity exceeding 4000 cc and value not exceeding \$40,000 USD	lb.	no.	55% LANDED COST	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8703.216	--- Of a cylinder capacity exceeding 4000 cc and value exceeding \$40,000 USD	lb.	no.	60% LANDED COST	
		- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :				
	8703.311	--- Of a cylinder capacity not exceeding 2,000 cc and value not exceeding \$20,000 USD	lb.	no.	35% LANDED COST	
	8703.312	--- Of a cylinder capacity not exceeding 2,000 cc and a value exceeding \$20,000 USD	lb.	no.	40% LANDED COST	
	8703.313	--- Of a cylinder capacity exceeding 2000 cc but not exceeding 4000 cc and value not exceeding \$30,000 USD	lb.	no.	45% LANDED COST	
	8703.314	--- Of a cylinder capacity exceeding 2000 cc but not exceeding 4000 cc and value exceeding \$30,000 USD	lb.	no.	50% LANDED COST	
	8703.315	-- -Of a cylinder capacity exceeding 4000 cc and value not exceeding \$40,000 USD	lb.	no.	55% LANDED COST	
	8703.316	-- -Of a cylinder capacity exceeding 4000 cc and value exceeding \$40,000 USD	lb.	no.	60% LANDED COST	
		- Other				
	8703.341	--- Hybrid and other energy efficient motor vehicles	lb.	no.	10% LANDED COST	
	8703.342	--- Motor homes (campers, etc.) with a weight unladen of 6 tons or more	lb.	no.	65% LANDED COST	
	8703.349	--- Other	lb.	no.	45% LANDED COST	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
87.04		Motor vehicles for the transport of goods.				
	8704.100	- Dumpers designed for off-highway use	lb.	no.	10% LANDED COST	
		- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :				
		-- With weight unladen of less than 6 tons				
	8704.201	--- Of a cylinder capacity not exceeding 2,000 cc and value not exceeding \$20,000 USD	lb.	no.	35% LANDED COST	
	8704.202	--- Of a cylinder capacity not exceeding 2,000 cc and a value exceeding \$20,000 USD	lb.	no.	40% LANDED COST	
	8704.203	--- Of a cylinder capacity exceeding 2000 cc but not exceeding 4000 cc and value not exceeding \$30,000 USD	lb.	no.	45% LANDED COST	
	8704.204	--- Of a cylinder capacity exceeding 2000 cc but not exceeding 4000 cc and value exceeding \$30,000 USD	lb.	no.	50% LANDED COST	
	8704.205	--- Of a cylinder capacity exceeding 4000 cc and value not exceeding \$40,000 USD	lb.	no.	55% LANDED COST	
	8704.206	--- Of a cylinder capacity exceeding 4000 cc and value exceeding \$40,000 USD	lb.	no.	60% LANDED COST	
		- Other, with spark-ignition internal combustion piston engine :				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
87.05	8704.301	--- Of a cylinder capacity not exceeding 2,000 cc and value not exceeding \$20,000 USD	lb.	no.	35% LANDED COST	
	8704.302	--- Of a cylinder capacity not exceeding 2,000 cc and a value exceeding \$20,000	lb.	no.	40% LANDED COST	
	8704.303	--- Of a cylinder capacity exceeding 2000 cc but not exceeding 4000 cc and value not exceeding \$30,000 USD	lb.	no.	45% LANDED COST	
	8704.304	--- Of a cylinder capacity exceeding 2000 cc but not exceeding 4000 cc and value exceeding \$30,000 USD	lb.	no.	50% LANDED COST	
	8704.305	--- Of a cylinder capacity exceeding 4000 cc and value not exceeding \$40,000 USD	lb.	no.	55% LANDED COST	
	8704.306	--- Of a cylinder capacity exceeding 4000 cc and value exceeding \$40,000 USD	lb.	no.	60% LANDED COST	
	8704.400	-- With weight unladen of 6 tons or more	lb.	no.	10% LANDED COST	
	8704.901	- Other --- Hybrid and other energy efficient goods vehicles	lb.	no.	10% LANDED COST	
	8704.909	--- Other	lb.	no.	45% LANDED COST	
		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, crane lorries, fire fighting vehicles, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8705.100	- Crane lorries	lb.	no.	10% LANDED COST	
	8705.200	- Mobile drilling derricks	lb.	no.	10% LANDED COST	
	8705.300	- Fire fighting vehicles	lb.	no.	0%	
	8705.400	- Concrete-mixer lorries	lb.	no.	10% LANDED COST	
	8705.900	- Other	lb.	no.	10% LANDED COST	
87.06	8706.000	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	lb.	no.	30%	
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.				
	8707.100	- For the vehicles of heading 87.03	lb.	no.	30%	
	8707.900	- Other	lb.	no.	30%	
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.				
	8708.100	- Bumpers and parts thereof	lb.	no.	30%	
		- Other parts and accessories of bodies (including cabs) :				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8708.210	-- Safety seat belts	lb.	no.	30%	
	8708.290	-- Other	lb.		30%	
	8708.300	- Brakes and servo-brakes; parts thereof	lb	no.	30%	
	8708.400	- Gear boxes and parts thereof	lb.	no.	30%	
	8708.500	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	lb	no.	30%	
	8708.700	- Road wheels and parts and accessories thereof	lb.	no.	30%	
	8708.800	- Suspension systems and parts thereof (including shock-absorbers)	lb.	no.	30%	
		- Other parts and accessories :				
	8708.910	-- Radiators and parts thereof	lb	no.	30%	
	8708.920	-- Silencers (mufflers) and exhaust pipes; parts thereof	lb	no.	30%	
	8708.930	-- Clutches and parts thereof	lb	no.	30%	
	8708.940	-- Steering wheels, steering columns and steering boxes; parts thereof	lb	no.	30%	
	8708.950	-- Safety airbags with inflater system; parts thereof	lb	no.	30%	
	8708.990	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
87.09		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.				
	8709.110	- Vehicles : -- Electrical	lb.	no.	10% LANDED COST	
	8709.190	-- Other	lb.	no.	10% LANDED COST	
	8709.900	- Parts	lb.		10%	
87.10	8710.000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	lb.	no.	30% LANDED COST	
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.				
	8711.101	--- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 100 cc and value not exceeding \$1,000 USD	lb.	no.	35% LANDED COST	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8711.102	--- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 100 cc and value exceeding \$1,000 USD	lb.	no.	40% LANDED COST	
	8711.103	--- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 100 cc and not exceeding 500cc and value not exceeding \$2,000 USD	lb.	no.	45% LANDED COST	
	8711.104	--- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 100 cc and not exceeding 500cc and value exceeding \$2,000 USD	lb.	no.	50% LANDED COST	
	8711.105	--- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc and value not exceeding \$3,000 USD	lb.	no.	55% LANDED COST	
	8711.106	--- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc and value exceeding \$3,000 USD	lb	no	60% LANDED COST	
	8711.900	- Other	lb.	no	45% LANDED COST	
87.12	8712.000	Bicycles and other cycles (including delivery tricycles), not motorised.	lb.	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.				
	8713.100	- Not mechanically propelled	lb.	no.	0%	
	8713.900	- Other	lb.	no.	0%	
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.				
		- Of motorcycles (including mopeds) :				
	8714.110	-- Saddles	lb	no	30%	
	8714.190	-- Other	lb		30%	
	8714.200	- Of carriages for disabled persons	lb		0%	
		- Other :				
	8714.910	-- Frames and forks, and parts thereof	lb.	no.	30%	
	8714.920	-- Wheel rims and spokes	lb.	no.	30%	
	8714.930	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket- wheels	lb.	no.	30%	
	8714.940	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	lb	no.	30%	
	8714.950	-- Saddles	lb	no.	30%	
	8714.960	-- Pedals and crank-gear, and parts thereof	lb	no.	30%	
	8714.990	-- Other	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
87.15	8715.000	Baby carriages and parts thereof.	lb.	no.	0%	
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.				
	8716.100	- Trailers and semi-trailers of the caravan type, for housing or camping	Lb.	no	30%	
	8716.200	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	lb.	no.	30%	
		- Other trailers and semi-trailers for the transport of goods :				
	8716.310	-- Tanker trailers and tanker semi-trailers	lb.	no.	30%	
	8716.390	-- Other	lb.	no.	30%	
	8716.400	- Other trailers and semi-trailers	lb.	no.	30%	
	8716.800	- Other vehicles	lb.	no.	30%	
	8716.900	- Parts	lb.		30%	

CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Subheading Note.

1. For the purposes of subheadings 8802.110 to 8802.400, the expression “unladen weight” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
88.01	8801.000	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	lb.	no.	30%	
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.				
		- Helicopters :				
	8802.110	-- Of an unladen weight not exceeding 2,000 lb	lb.	no.	30%	
	8802.120	-- Of an unladen weight exceeding 2,000 lb	lb.	no.	30%	
	8802.200	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 lb	lb.	no.	30%	
	8802.300	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 lb but not exceeding 15,000 lb	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
88.03	8802.400	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 lb	lb.	no.	30%		
	8802.600	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	lb.	no.	30%		
	Parts of goods of heading 88.01 or 88.02.						
	8803.100	- Propellers and rotors and parts thereof	lb.	no.	30%		
	8803.200	- Under-carriages and parts thereof	lb.	no.	30%		
	8803.300	- Other parts of aeroplanes or helicopters	lb.		30%		
88.04	8803.900	- Other	lb.		30%		
	8804.000	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	lb.	no.	30%		
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.					
	8805.100	- Aircraft launching gear and parts thereof, deckarrestor or similar gear and parts thereof	lb.	no.	30%		

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CHAPTER 88**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	8805.210 8805.290	- Ground flying trainers and parts thereof: -- Air combat simulators and parts thereof -- Other	lb. lb.	no. no.	30% 30%	

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

Note.

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.				
	8901.100	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	lb.	no.	30%	
	8901.200	- Tankers	lb.	no.	30%	
	8901.300	- Refrigerated vessels, other than those of subheading 8901.200	lb.	no.	30%	
	8901.900	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	lb.	no.	30%	

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CHAPTER 89**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
89.02	8902.000	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	lb.	no.	30%	
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.				
	8903.100	- Inflatable	lb.	no.	40%	
		- Other :				
	8903.910	-- Sailboats, with or without auxiliary motor	lb.	no.	40%	
	8903.920	-- Motorboats, other than outboard motorboats	lb.	no.	40%	
		-- Other :				
	8903.991	--- Vessels, not inflatable, primarily propelled by oars for pleasure or sports	lb.	no.	40%	
	8903.999	--- Other	lb.	no.	40%	
89.04	8904.000	Tugs and pusher craft.	lb.	no.	30%	
89.05		Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.				

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CHAPTER 89**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
89.06	8905.100	- Dredgers	lb.	no.	30%		
	8905.200	- Floating or submersible drilling or production platforms	lb.	no.	30%		
	8905.300	- Fire floats	lb.	no.	0%		
	8905.900	- Other	lb.	no.	30%		
			Other vessels, including warships and lifeboats other than rowing boats.				
89.07	8906.100	- Warships	lb.	no.	30%		
	8906.900	- Other	lb.	no.	30%		
			Other floating structures (for example, rafts, tanks, coffer-dams, landing- stages, buoys and beacons).				
	8907.100	- Inflatable rafts	lb.	no.	30%		
	8907.901	--- Oil containment booms	lb.	no.	0%		
	8907.902	--- Turbidity curtains	lb.	no.	0%		
	8907.909	--- Other	lb.	no.	30%		
89.08	8908.000	Vessels and other floating structures for breaking up.	lb.	no.	30%		

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, 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;

- (j) Searchlights or spotlights of heading 94.05;
 - (k) Articles of Chapter 95;
 - (l) Capacity measures, which are to be classified according to their constituent material; or
 - (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :
- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;
 - (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
 - (c) All other parts and accessories are to be classified in heading 90.33.
3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in 90.31.
6. For the purposes of heading 90.21, the expression “orthopaedic appliances” means appliances for:
- Preventing or correcting bodily deformities; or
 - Supporting or holding parts of the body following an illness, operation or injury.
- Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
7. Heading 90.32 applies only to :
- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value;
 - (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value

SECTION XVIII
CHAPTER 90

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.				
	9001.100	- Optical fibres, optical fibre bundles and cables	lb		30%	
	9001.200	- Sheets and plates of polarising material	lb		30%	
		- Contact lenses :				
	9001.301	--- Corrective	lb.	2u.	0%	
	9001.309	--- Other	lb.	2u.	0%	
	9001.400	- Spectacle lenses of glass	lb.	2u.	0%	
	9001.500	- Spectacle lenses of other materials	lb.	2u.	0%	
	9001.900	- Other	lb	2u	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
90.02		<p>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.</p> <p>- Objective lenses :</p> <p>-- For cameras, projectors or photographic enlargers or reducers :</p> <p>9002.111 --- For photographic and cinematographic cameras; projectors</p> <p>9002.112 --- For photographic enlargers or reducers</p> <p>9002.190 --- Other</p> <p>- Filters :</p> <p>9002.201 --- For photographic and cinematographic cameras; projectors</p> <p>9002.209 --- Other</p> <p>- Other :</p> <p>9002.901 --- For photographic and cinematographic cameras; projectors</p> <p>9002.909 --- Other</p>	lb	no	30%	
			lb	no	30%	
			lb	no	30%	
			lb	no	30%	
			lb	no	30%	
			lb	no	30%	
			lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.				
		- Frames and mountings :				
	9003.110	-- Of plastics	lb.	no.	30%	
	9003.190	-- Of other materials	lb.	no.	30%	
	9003.900	- Parts	lb		30%	
90.04		Spectacles, goggles and the like, corrective, protective or other.				
		- Sunglasses :				
	9004.101	--- Corrective	lb.	no.	0%	
	9004.109	--- Other	lb.	no.	30%	
		- Other :				
	9004.901	--- Corrective	lb.	no.	0%	
	9004.909	--- Other	lb.	no.	30%	
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.				
	9005.100	- Binoculars	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
90.06	9005.800	- Other instruments	lb.	no.	30%	
	9005.900	- Parts and accessories (including mountings)	lb		30%	
		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.				
	9006.100	- Cameras of a kind used for preparing printing plates or cylinders	lb.	no.	30%	
	9006.300	- 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	lb.	no.	30%	
	9006.400	- Instant print cameras	lb.	no.	30%	
	9006.510	- Other cameras : -- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	lb.	no.	30%	
9006.520	-- Other, for roll film of a width less than 35 mm	lb.	no.	30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
90.07	9006.530	-- Other, for roll film of a width of 35 mm	lb.	no.	30%		
	9006.590	-- Other	lb.	no.	30%		
		- Photographic flashlight apparatus and flashbulbs :					
	9006.610	-- Discharge lamp ("electronic") flashlight apparatus	lb.	no.	30%		
	9006.690	-- Other	lb.	no.	30%		
		- Parts and accessories :					
	9006.910	-- For cameras	lb		30%		
	9006.990	-- Other	lb		30%		
		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.					
		- Cameras :					
	9007.110	-- For film of less than 16 mm width or for double-8 mm film	lb.	no.	30%		
	9007.190	-- Other	lb.	no.	30%		
	9007.200	- Projectors	lb.	no.	30%		
		- Parts and accessories :					
9007.910	-- For cameras	lb		30%			
9007.920	-- For projectors	lb		30%			

**SECTION XVIII
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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.				
	9008.100	- Slide projectors	lb.	no.	30%	
	9008.200	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	lb.	no.	30%	
	9008.300	- Other image projectors	lb.	no.	30%	
	9008.400	- Photographic (other than cinematographic) enlargers and reducers	lb.	no.	30%	
	9008.900	- Parts and accessories	lb		30%	
[90.09]						
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
90.11	9010.100	- 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	lb.	no.	30%		
	9010.500	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	lb.	no.	30%		
	9010.600	- Projection screens	lb.	no.	30%		
	9010.900	- Parts and accessories	lb		30%		
		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.					
	9011.100	- Stereoscopic microscopes	lb.	no.	30%		
	9011.200	- Other microscopes, for photomicrography, cinephoto-micrography or microprojection	lb.	no.	30%		
	9011.800	- Other microscopes	lb.	no.	30%		
	9011.900	- Parts and accessories	lb		30%		

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CHAPTER 90**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
90.12		Microscopes other than optical microscopes; diffraction apparatus.				
	9012.100	- Microscopes other than optical microscopes; diffraction apparatus	lb.	no.	30%	
	9012.900	- Parts and accessories	lb		30%	
90.13		Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.				
	9013.100	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	lb.	no.	30%	
	9013.200	- Lasers, other than laser diodes	lb.	no.	30%	
	9013.800	- Other devices, appliances and instruments	lb.	no.	30%	
	9013.900	- Parts and accessories	lb		30%	

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CHAPTER 90**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
90.14		Direction finding compasses; other navigational instruments and appliances.				
	9014.100	- Direction finding compasses	lb.	no.	30%	
	9014.200	- Instruments and appliances for aeronautical or space navigation (other than compasses)	lb.	no.	30%	
	9014.800	- Other instruments and appliances	lb.	no.	30%	
	9014.900	- Parts and accessories	lb		30%	
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.				
	9015.100	- Rangefinders	lb.	no.	30%	
	9015.200	- Theodolites and tachymeters (tacheometers)	lb.	no.	30%	
	9015.300	- Levels	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	9015.400	- Photogrammetrical surveying instruments and appliances	lb.	no.	30%	
	9015.800	- Other instruments and appliances	lb.	no.	30%	
	9015.900	- Parts and accessories	lb		30%	
90.16	9016.000	Balances of a sensitivity of 5 cg or better, with or without weights.	lb	no	30%	
90.17		Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.				
	9017.100	- Drafting tables and machines, whether or not automatic	lb.	no.	30%	
	9017.200	- Other drawing, marking-out or mathematical calculating instruments	lb.	no.	30%	
	9017.300	- Micrometers, callipers and gauges	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
90.18	9017.800	- Other instruments	no.	no.	30%		
	9017.900	- Parts and accessories	lb		30%		
		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.					
		- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters) :					
	9018.110	-- Electro-cardiographs	lb.	no.	0%		
	9018.120	-- Ultrasonic scanning apparatus	lb.	no.	0%		
	9018.130	-- Magnetic resonance imaging apparatus	lb.	no.	0%		
	9018.140	-- Scintigraphic apparatus	lb.	no.	0%		
	9018.190	-- Other	lb.	no.	0%		
	9018.200	- Ultra-violet or infra-red ray apparatus	lb	no.	0%		
		- Syringes, needles, catheters, cannulae and the like :					
	9018.310	-- Syringes, with or without needles	lb.	no.	0%		
	9018.320	-- Tubular metal needles and needles for sutures	lb.	no.	0%		
	9018.390	-- Other	lb.	no.	0%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
90.19	9018.410	- Other instruments and appliances, used in dental sciences : -- Dental drill engines, whether or not combined on a single base with other dental equipment	lb	no.	0%		
	9018.490	-- Other	lb.	no.	0%		
	9018.500	- Other ophthalmic instruments and appliances	lb		0%		
	9018.901	- Other instruments and appliances : --- Cardiac defibrillators	lb.	no.	0%		
	9018.909	--- Other	lb.	no.	0%		
			Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.				
	9019.100	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	lb	no	0%		
	9019.200	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	lb	no	0%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
90.20	9020.000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	lb	no.	0%	
90.21		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.				
	9021.100	- Orthopaedic or fracture appliances	lb	no.	0%	
		- Artificial teeth and dental fittings :				
	9021.210	-- Artificial teeth	lb	no.	0%	
	9021.290	-- Other	lb	no	0%	
		- Other artificial parts of the body :				
	9021.310	-- Artificial joints	lb	no.	0%	
	9021.390	-- Other	lb	no.	0%	
	9021.400	- Hearing aids, excluding parts and accessories	lb.	no.	0%	
	9021.500	- Pacemakers for stimulating heart muscles, excluding parts and accessories	lb.	no.	0%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
90.22	9021.900	- Other Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.	lb	no.	0%	
	9022.120	-- Computed tomography apparatus	lb.	no.	0%	
	9022.130	-- Other, for dental uses	lb.	no.	0%	
	9022.140	-- Other, for medical, surgical or veterinary uses	lb.	no.	0%	
	9022.190	-- For other uses	lb.	no.	30%	
			- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :			

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	9022.210	-- For medical, surgical, dental or veterinary uses	lb.	no.	0%	
	9022.290	-- For other uses	lb.	no.	30%	
	9022.300	- X-ray tubes	lb.	no.	0%	
	9022.900	- Other, including parts and accessories	lb	no	0%	
90.23	9023.000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	lb	no	30%	
90.24		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).				
	9024.100	- Machines and appliances for testing metals	lb.	no.	30%	
	9024.800	- Other machines and appliances	lb.	no.	30%	
	9024.900	- Parts and accessories	lb.		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
90.25		<p>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.</p> <p>- Thermometers and pyrometers, not combined with other instruments :</p>				
	9025.110	-- Liquid-filled, for direct reading	lb.	no.	30%	
	9025.190	-- Other	lb.	no.	30%	
	9025.800	- Other instruments	lb.	no.	30%	
	9025.900	- Parts and accessories	lb		30%	
90.26		<p>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.</p>				
	9026.100	- For measuring or checking the flow or level of liquids	lb.	no.	30%	
	9026.200	- For measuring or checking pressure	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
90.27	9026.800	- Other instruments or apparatus	lb.	no.	30%		
	9026.900	- Parts and accessories	lb		30%		
		Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.					
	9027.100	- Gas or smoke analysis apparatus	lb.	no.	30%		
	9027.200	- Chromatographs and electrophoresis instruments	lb.	no.	30%		
	9027.300	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	lb.	no.	30%		
	9027.500	- Other instruments and apparatus using optical radiations (UV, visible, IR)	lb.	no.	30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
90.28	9027.800	- Other instruments and apparatus	lb.	no.	30%	
	9027.900	- Microtomes; parts and accessories	lb.	no.	30%	
		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.				
	9028.100	- Gas meters	lb.	no.	30%	
	9028.200	- Liquid meters	lb.	no.	30%	
	9028.301	- Electricity meters --- Smart Electricity Meters with Net Metering Capability	lb.	no.	0%	
	9028.309	--- Other	lb.	no.	30%	
90.29	9028.900	- Parts and accessories	lb		30%	
		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.				
	9029.100	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
90.30	9029.200	- Speed indicators and tachometers; stroboscopes	lb.	no.	30%		
	9029.900	- Parts and accessories	lb		30%		
	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.						
	9030.100	- Instruments and apparatus for measuring or detecting ionising radiations	lb.	no.	30%		
	9030.200	- Oscilloscopes and oscillographs	lb.	no.	30%		
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power :					
	9030.310	-- Multimeters without a recording device	lb.	no.	30%		
	9030.320	-- Multimeters with a recording device	lb.	no.	30%		
	9030.330	-- Other, without a recording device	lb.	no.	30%		
	9030.390	-- Other, with a recording device	lb.	no.	30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
90.31	9030.400	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	lb.	no.	30%		
	9030.820	- Other instruments and apparatus : -- For measuring or checking semiconductor wafers or devices	lb.	no.	30%		
	9030.840	-- Other, with a recording device	lb.	no.	30%		
	9030.890	-- Other	lb.	no.	30%		
	9030.900	- Parts and accessories	lb		30%		
			Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.				
	9031.100	- Machines for balancing mechanical parts	lb.	no.	30%		
	9031.200	- Test benches	lb.	no.	30%		

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CHAPTER 90**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
90.32	9031.410	- Other optical instruments and appliances: -- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	lb.	no.	30%		
	9031.490	-- Other	lb.	no.	30%		
	9031.800	- Other instruments, appliances and machines	lb.	no.	30%		
	9031.900	- Parts and accessories	lb		30%		
		Automatic regulating or controlling instruments and apparatus.					
	9032.100	- Thermostats	lb.	no.	30%		
	9032.200	- Manostats	lb.	no.	30%		
	9032.810	- Other instruments and apparatus : -- Hydraulic or pneumatic	lb.	no.	30%		
	9032.890	-- Other	lb.	no.	30%		
	9032.900	- Parts and accessories	lb		30%		

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CHAPTER 90**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
90.33	9033.000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	lb		30%	

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.

 1. 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.
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**SECTION XVIII
CHAPTER 91**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
91.01		<p>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal</p> <p>- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :</p>				
	9101.110	-- With mechanical display only	lb.	no.	30%	
	9101.190	-- Other	lb.	no.	30%	
		<p>- Other wrist-watches, whether or not incorporating a stop-watch facility :</p>				
	9101.210	-- With automatic winding	lb.	no.	30%	
	9101.290	-- Other	lb.	no.	30%	
		<p>- Other :</p>				
	9101.910	-- Electrically operated	lb.	no.	30%	
	9101.990	-- Other	lb.	no.	30%	
91.02		<p>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.</p> <p>- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :</p>				
	9102.110	-- With mechanical display only	lb.	no.	30%	

**SECTION XVIII
CHAPTER 91**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
91.03	9102.120	-- With opto-electronic display only	lb.	no.	30%	
	9102.190	-- Other	lb.	no.	30%	
		- Other wrist-watches, whether or not incorporating a stop-watch facility :				
	9102.210	-- With automatic winding	lb.	no.	30%	
	9102.290	-- Other	lb.	no.	30%	
		- Other :				
	9102.910	-- Electrically operated	lb.	no.	30%	
	9102.990	-- Other	lb.	no.	30%	
		Clocks with watch movements, excluding clocks of heading 91.04.				
		9103.100	- Electrically operated	lb.	no.	30%
	9103.900	- Other	lb.	no.	30%	
91.04	9104.000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	lb.	no.	30%	
91.05		Other clocks.				
		- Alarm clocks :				
	9105.110	-- Electrically operated	lb.	no.	30%	
	9105.190	-- Other	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
91.06	9105.210	- Wall clocks : -- Electrically operated	lb.	no.	30%		
	9105.290	-- Other	lb.	no.	30%		
	9105.910	- Other : -- Electrically operated	lb.	no.	30%		
	9105.990	-- Other	lb.	no.	30%		
			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, timeregisters, time-recorders).				
	9106.100	- Time-registers; time-recorders	lb.	no.	30%		
	9106.900	- Other	lb.	no.	30%		
91.07	9107.000	Time switches with clock or watch movement or with synchronous motor.	lb.	no.	30%		
91.08	Watch movements, complete and assembled.						
	9108.110	- Electrically operated : -- With mechanical display only or with a device to which a mechanical display can be incorporated	lb.	no.	30%		

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
91.09	9108.120	-- With opto-electronic display only	lb.	no.	30%		
	9108.190	-- Other	lb.	no.	30%		
	9108.200	- With automatic winding	lb.	no.	30%		
	9108.900	- Other	lb.	no.	30%		
			Clock movements, complete and assembled.				
			- Electrically operated :				
	9109.110	-- Of alarm clocks	lb.	no.	30%		
	9109.190	-- Other	lb.	no.	30%		
	9109.900	- Other	lb.	no.	30%		
	91.10		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.				
		- Of watches :					
9110.110		-- Complete movements, unassembled or partly assembled (movement sets)	lb.	no.	30%		
9110.120		-- Incomplete movements, assembled	lb.	no.	30%		
9110.190		-- Rough movements	lb.	no.	30%		
9110.900		- Other	lb.	no.	30%		

**SECTION XVIII
CHAPTER 91**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
91.11		Watch cases and parts thereof.				
	9111.100	- Cases of precious metal or of metal clad with precious metal	lb.	no.	30%	
	9111.200	- Cases of base metal, whether or not gold or silverplated	lb.	no.	30%	
	9111.800	Other cases	lb.	no.	30%	
	9111.900	- Parts	lb		30%	
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.				
	9112.200	- Cases	lb.	no.	30%	
	9112.900	- Parts	lb		30%	
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.				
	9113.100	- Of precious metal or of metal clad with precious metal	lb.	no.	30%	
	9113.200	- Of base metal, whether or not gold- or silver-plated	lb.	no.	30%	

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CHAPTER 91

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
91.14	9113.900	- Other Other clock or watch parts.	lb	no	30%	
	9114.100	- Springs, including hair-springs	lb.	no.	30%	
	9114.200	- Jewels	lb.	no.	30%	
	9114.300	- Dials	lb.	no.	30%	
	9114.400	- Plates and bridges	lb.	no.	30%	
	9114.900	- Other	lb		30%	

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
 - (e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

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

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.				
	9201.100	- Upright pianos	lb.	no.	30%	
	9201.200	- Grand pianos	lb.	no.	30%	
	9201.900	- Other	lb.	no.	30%	

**SECTION XVIII
CHAPTER 92**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
92.02		Other string musical instruments (for example, guitars, violins, harps).				
	9202.100	- Played with a bow	lb.	no.	30%	
	9202.900	- Other	lb.	no.	30%	
[92.03]						
[92.04]						
92.05		Other wind musical instruments (for example, clarinets, trumpets, bagpipes).				
	9205.100	- Brass-wind instruments	lb.	no.	30%	
	9205.900	- Other	lb.	no.	30%	
92.06	9206.000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	lb.	no.	30%	
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).				
	9207.100	- Keyboard instruments, other than accordions	lb.	no.	30%	

**SECTION XVIII
CHAPTER 92**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
92.08	9207.900	- Other Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.	lb.	no.	30%	
	9208.100	- Musical boxes	lb.	no.	30%	
92.09	9208.900	- Other 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.	lb.	no.	30%	
	9209.300	- Musical instrument strings - Other :	lb.	no.	30%	
	9209.910	-- Parts and accessories for pianos	lb		30%	
	9209.920	-- Parts and accessories for the musical instruments of heading 92.02	lb		30%	

SECTION XVIII
CHAPTER 92

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	9209.940	-- Parts and accessories for the musical instruments of heading 92.07	lb		30%	
	9209.990	-- Other	lb		30%	

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Notes.

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

2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.				
		- Artillery weapons (for example, guns, howitzers and mortars) :				
	9301.110	-- Self-propelled	lb.	no.	40%	
	9301.190	-- Other	lb.	no.	40%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	9301.200	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	lb.	no.	40%	
	9301.900	- Other	lb.	no.	40%	
93.02	9302.000	Revolvers and pistols, other than those of heading 93.03 or 93.04.	lb.	no.	40%	
93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).				
	9303.100	- Muzzle-loading firearms	lb.	no.	40%	
	9303.200	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	lb.	no.	40%	
	9303.300	- Other sporting, hunting or target-shooting rifles	lb.	no.	40%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	9303.900	- Other	lb.	no.	40%	
93.04	9304.000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	lb.	no.	40%	
93.05		Parts and accessories of articles of headings 93.01 to 93.04.				
	9305.100	- Of revolvers or pistols	lb		40%	
		- Of shotguns or rifles of heading 93.03 :				
	9305.210	-- Shotgun barrels	lb		40%	
	9305.290	-- Other	lb		40%	
		- Other :				
	9305.910	-- Of military weapons of heading 93.01	lb		40%	
	9305.990	-- Other	lb		40%	
93.06		Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.				
		- Shotgun cartridges and parts thereof; air gun pellets :				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	9306.210	-- Cartridges	lb	no	40%	
	9306.290	-- Other	lb	no	40%	
	9306.300	- Other cartridges and parts thereof	lb	no	40%	
	9306.900	- Other	lb	no	40%	
93.07	9307.000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	lb	no	40%	

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

**FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS,
CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND
LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED;
ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE;
PREFABRICATED BUILDINGS**

Notes.

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

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

 - (a) Cupboards, bookcases, other shelved furniture 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.

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- 3(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 94.06, the expression “prefabricated buildings” means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.				
	9401.100	- Seats of a kind used for aircraft	lb.	no.	30%	
	9401.200	- Seats of a kind used for motor vehicles	lb.	no.	30%	
	9401.300	- Swivel seats with variable height adjustment	lb.	no.	30%	
	9401.400	- Seats other than garden seats or camping equipment, convertible into beds	lb.	no.	30%	
		- Seats of cane, osier, bamboo or similar materials :				
	9401.510	-- Of bamboo or rattan	lb.	no.	30%	
	9401.590	-- Other	lb.	no.	30%	
		- Other seats, with wooden frames :				
	9401.610	-- Upholstered	lb.	no.	30%	
	9401.690	-- Other	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
94.02	9401.710	- Other seats, with metal frames : -- Upholstered	lb.	no.	30%	
	9401.790	-- Other	lb.	no.	30%	
	9401.800	- Other seats	lb.	no.	30%	
	9401.900	- Parts	lb.		30%	
			Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.			
94.03		- Dentists', barbers' or similar chairs and parts thereof				
	9402.101	--- Medical, surgical, dental or veterinary	lb.	no.	0%	
	9402.109	--- Other	lb.	no.	30%	
	9402.900	- Other	lb.	no.	30%	
			Other furniture and parts thereof.			
	9403.100	- Metal furniture of a kind used in offices	lb.	no.	30%	
	9403.200	- Other metal furniture	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE	
94.04	9403.300	- Wooden furniture of a kind used in offices	lb	no	30%		
	9403.400	- Wooden furniture of a kind used in the kitchen	lb	no	30%		
	9403.500	- Wooden furniture of a kind used in the bedroom	lb	no	30%		
	9403.600	- Other wooden furniture	lb	no	30%		
	9403.700	- Furniture of plastics	lb	no	30%		
			- Furniture of other materials, including cane, osier, bamboo or similar materials :				
	9403.810	-- Of bamboo or rattan	lb	no	30%		
	9403.890	-- Other	lb	no	30%		
	9403.900	- Parts	lb		30%		
			Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
94.05	9404.100	- Mattress supports	lb	no	30%	
		- Mattresses :				
	9404.210	-- Of cellular rubber or plastics, whether or not covered	lb.	no.	30%	
	9404.290	-- Of other materials	lb.	no.	30%	
	9404.300	- Sleeping bags	lb.	no.	30%	
	9404.900	- Other	lb.	no.	30%	
			Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.			
	9405.100	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	lb	no	30%	
	9405.200	- Electric table, desk, bedside or floor-standing lamps	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	9405.300	- Lighting sets of a kind used for Christmas trees	lb	no	30%	
	9405.400	- Other electric lamps and lighting fittings	lb	no	30%	
	9405.500	- Non-electrical lamps and lighting fittings	lb	no	30%	
	9405.600	- Illuminated signs, illuminated name- plates and the like	lb	no	30%	
		- Parts :				
	9405.910	-- Of glass	lb		30%	
	9405.920	-- Of plastics	lb		30%	
	9405.990	-- Other	lb		30%	
94.06	9406.000	Prefabricated buildings.	lb	no	30%	

CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES;
PARTS AND ACCESSORIES THEREOF

Notes.

1. This Chapter does not cover :
 - (a) Candles (heading 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading 36.04;
 - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
 - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
 - (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
 - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (l) Bells, gongs or the like of heading 83.06;
 - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) or radio remote control apparatus (heading 85.26);
 - (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) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
 - (v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
4. Subject to the provisions of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of

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CHAPTER 95**

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).

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
[95.01]						
[95.02]						
95.03	9503.000	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reducedsize ("scale") models and similar recreational models, working or not; puzzles of all kinds.	lb.	no.	30%	
95.04		Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.				
	9504.100	- Video games of a kind used with a television receiver	lb	no	30%	
	9504.200	- Articles and accessories for billiards of all kinds	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	9504.300	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment	lb	no	30%	
	9504.400	- Playing cards	lb	no	30%	
	9504.900	- Other	lb	no	30%	
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.				
	9505.100	- Articles for Christmas festivities	lb	no	30%	
	9505.900	- Other	lb	no	30%	
	95.06		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table- tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.			
		- Snow-skis and other snow-ski equipment :				
	9506.110	-- Skis	lb	no	30%	
	9506.120	-- Ski-fastenings (ski-bindings)	lb	no	30%	
	9506.190	-- Other	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Water-skis, surf-boards, sailboards and other water-sport equipment :				
	9506.210	-- Sailboards	lb	no	30%	
	9506.290	-- Other	lb	no	30%	
		- Golf clubs and other golf equipment :				
	9506.310	-- Clubs, complete	lb	no	30%	
	9506.320	-- Balls	lb	no	30%	
	9506.390	-- Other	lb	no	30%	
	9506.400	- Articles and equipment for table-tennis	lb	no	30%	
		- Tennis, badminton or similar rackets, whether or not strung :				
	9506.510	-- Lawn-tennis rackets, whether or not strung	lb	no	30%	
	9506.590	-- Other	lb	no	30%	
		- Balls, other than golf balls and table-tennis balls:				
	9506.610	-- Lawn-tennis balls	lb	no	30%	
	9506.620	-- Inflatable	lb	no	30%	
	9506.690	-- Other	lb	no	30%	
	9506.700	- Ice skates and roller skates, including skating boots with skates attached	lb	2u	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	9506.910	- Other : -- Articles and equipment for general physical exercise, gymnastics or athletics	lb	no	30%	
	9506.990	-- Other	lb	no	30%	
95.07		Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy “birds” (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.				
	9507.100	- Fishing rods	lb	no	30%	
	9507.200	- Fish-hooks, whether or not snelled	lb	no	30%	
	9507.300	- Fishing reels	lb	no	30%	
	9507.900	- Other	lb	no	30%	
95.08		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.				
	9508.100	- Travelling circuses and travelling menageries	lb	no	30%	
	9508.900	- Other	lb	no	30%	

CHAPTER 96

MISCELLANEOUS MANUFACTURED ARTICLES

Notes.

1. This Chapter does not cover :
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (ij) Articles of Chapter 93 (arms and parts thereof);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports requisites); or
 - (m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 96.02 the expression “vegetable or mineral carving material” means :
 - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 96.03 the expression “prepared knots and tufts for broom or brush making” applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed).

However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
96.01		Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).				
	9601.100	- Worked ivory and articles of ivory	lb	no	30%	
	9601.900	- Other	lb	no	30%	
96.02	9602.000	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	lb	no	30%	
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).				

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
	9603.100	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	lb.	no.	30%	
		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances :				
	9603.210	-- Tooth brushes, including dental-plate brushes	lb.	no.	0%	
	9603.290	-- Other	lb.	no.	30%	
	9603.300	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	lb.	no.	30%	
	9603.400	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.300); paint pads and rollers	lb.	no.	30%	
	9603.500	- Other brushes constituting parts of machines, appliances or vehicles	lb.	no.	30%	
	9603.900	- Other	lb.	no.	30%	
96.04	9604.000	Hand sieves and hand riddles.	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
96.05	9605.000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	lb.	no.	30%	
96.06		Buttons, press-fasteners, snap-fasteners and pressstuds, button moulds and other parts of these articles; button blanks.				
	9606.100	- Press-fasteners, snap-fasteners and press-studs and parts therefor	lb	no	30%	
	9606.210	- Buttons : -- Of plastics, not covered with textile material	lb	no	30%	
	9606.220	-- Of base metal, not covered with textile material	lb	no	30%	
	9606.290	-- Other	lb	no	30%	
	9606.300	- Button moulds and other parts of buttons; button blanks	lb	no	30%	
96.07		Slide fasteners and parts thereof.				
	9607.110	- Slide fasteners : -- Fitted with chain scoops of base metal	lb	no	30%	
	9607.190	-- Other	lb	no	30%	
	9607.200	- Parts	lb		30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
96.08		Ball point pens; felt tipped and other poroustipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.				
	9608.100	- Ball point pens	lb.	no.	30%	
	9608.200	- Felt tipped and other porous-tipped pens and markers	lb.	no.	30%	
		- Fountain pens, stylograph pens and other pens :				
	9608.310	-- Indian ink drawing pens	lb.	no.	30%	
	9608.390	-- Other	lb.	no.	30%	
	9608.400	- Propelling or sliding pencils	lb.	no.	30%	
	9608.500	- Sets of articles from two or more of the foregoing subheadings	lb.	no.	30%	
	9608.600	- Refills for ball point pens, comprising the ball point and ink-reservoir	lb.	no.	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
		- Other :				
	9608.910	-- Pen nibs and nib points	lb.	no.	30%	
	9608.990	-- Other	lb.	no.	30%	
96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chinks and tailors' chinks.				
	9609.100	- Pencils and crayons, with leads encased in a rigid sheath	lb	no	30%	
	9609.200	- Pencil leads, black or coloured	lb	no	30%	
	9609.900	- Other	lb	no	30%	
96.10	9610.000	Slates and boards, with writing or drawing surfaces, whether or not framed.	lb	no	30%	
96.11	9611.000	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; handoperated composing sticks and hand printing sets incorporating such composing sticks.	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.				
	9612.100	- Ribbons	lb.	no.	30%	
	9612.200	- Ink-pads	lb.	no.	30%	
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.				
	9613.100	Pocket lighters, gas fuelled, non-refillable	lb	no	30%	
	9613.200	- Pocket lighters, gas fuelled, refillable	lb	no	30%	
	9613.800	- Other lighters	lb	no	30%	
	9613.900	- Parts	lb		30%	
96.14	9614.000	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	lb	no	30%	

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HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
96.15		Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.	lb	no	30%	
	9615.110	- Combs, hair-slides and the like : -- Of hard rubber or plastics	lb	no	30%	
	9615.190	-- Other	lb	no	30%	
	9615.900	- Other	lb	no	30%	
96.16		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.				
	9616.100	- Scent sprays and similar toilet sprays, and mounts and heads therefor	lb	no	30%	
	9616.200	- Powder-puffs and pads for the application of cosmetics or toilet preparations	lb	no	30%	
96.17	9617.000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	lb	no	30%	

SECTION XX
CHAPTER 96

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
96.18	9618.000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	lb	no	30%	

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.
 - 4(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.
-

**SECTION XXI
CHAPTER 97**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or handdecorated manufactured articles; collages and similar decorative plaques.				
	9701.100	- Paintings, drawings and pastels	lb.	no.	30%	
	9701.900	- Other	lb	no	30%	
97.02	9702.000	Original engravings, prints and lithographs.	lb.	no.	30%	
97.03	9703.000	Original sculptures and statuary, in any material	lb.	no.	30%	
97.04	9704.000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	lb	no	0%	
97.05	9705.000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	lb	no	30%	

**SECTION XXI
CHAPTER 97**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
97.06	9706.000	Antiques of an age exceeding one hundred years.	lb	no	30%	

**SECTION XXII
OTHER SPECIAL CLASSIFICATION PROVISIONS**

CHAPTER 98

*(Reserved for possible future use in the
Turks and Caicos islands Harmonized System)*

CHAPTER 99

**USED PERSONAL EFFECTS OF RETURNING RESIDENTS AND IMMIGRANTS;
ACCOMPANIED PERSONAL GOODS**

Notes.

1. Heading 99.01 does not cover worn clothing (heading 63.09).
2. In heading 99.01–

"used personal effects" means used clothing, shoes and accessories thereof belonging to the importer which are imported for their personal use and not intended for any other person or for resale;

"returning resident" means a person who, having resided overseas for a period of time for the purpose of employment, medical treatment or study, returns to reside in the Turks and Caicos Islands.
3. Heading 99.02 does not cover used personal effects of heading 98.01.
4. In heading 99.02, "personal goods" means goods belonging to the importer which are not intended for a commercial purpose.

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
99.01	9901.001	Used Personal Effects --- Used personal effects imported by returning residents	lb.		0%	
	9901.002	--- Used personal effects imported by persons immigrating to the Turks and Caicos Islands.	lb.		0%	
99.09	9909.000	Unaccompanied personal goods --- Unaccompanied personal goods n.e. \$400.00 USD	lb.		0%	

**SECTION XXII
CHAPTER 99**

HEADING No.	TARIFF CODE	DESCRIPTION	UNIT	SUPP. UNIT	IMPORT DUTY RATE	EXPORT DUTY RATE
99.90	9990.000	Human Remains	lb	no	0%	

**ALPHABETICAL
INDEX TO ASSIST CLASSIFICATION**

This alphabetical index has no legal force and does not claim to be exhaustive. It is provided only to help Tariff users to locate goods within the Tariff. The short descriptions used herein cannot convey fully the scope of headings provided by the terms of the headings themselves. The Tariff classification of goods must follow the legal instruments prescribing the form of the Tariff and providing for its interpretation.

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CONDITIONAL DUTY EXEMPTIONS

CUSTOMS PROCEDURE CODES - EFFECTIVE 1ST AUGUST 2010

Ref. No.	Exemption	CPC	Customs Service Charge
1	Government Ministries and Departments	C411	0%
2	Public Servants	C454	2.5%
3	Natural Disasters (100%)	C450	0%
	Natural Disasters (10%)	C451	0%
	Natural Disasters (5%)	C452	0%
4	Scientific and Meteorological Research	C419	2.5%
5	Statutory Bodies	C473	0%
6	National Trust	C455	0%
7	Charities	C404	0%
8	Youth Organisations	C422	0%
9	Sports Clubs	C420	0%
10	Museums	C443	0%
11	Festivals and Other Cultural Activities	C456	0%
12	Taxis and Passenger Carrying Vehicles	C457	2.5%
13	Sports Fishing	C458	2.5%
14	Machinery for Exports	C415	2.5%
15	Containers and Packaging Materials	C405	0%
16	Aircraft and Aerodromes	C401	2.5%
17	Commercial Fishing	C409	2.5%
18	Health and Veterinary Practitioners	C412	0%
19	Disabled and Specially Challenged Persons	C459	0%
20	Education	C408	0%
21	H.E. Governor	C460	0%
22	Diplomatic and Similar Organisations	C406	0%
23	Churches	C407	0%
24	Technical Cooperation and Expatriate Contract Officers	C461	0%
25	Persons moving permanently to the Islands and Returning Residents	C462	0%
26	Approved Sewage Treatment Systems	C426	2.5%
27	Promotional Materials	C447	2.5%
28	Customs Ordinance 1991 – s.70 Concessions (100%)	C424	2.5%
	Customs Ordinance 1991 – s.70 Concessions (2.5%)	C427	2.5%
	Customs Ordinance 1991 – s.70 Concessions (3.5%)	C453	2.5%
	Customs Ordinance 1991 – s.70 Concessions (5%)	C428	2.5%
	Customs Ordinance 1991 – s.70 Concessions (15%)	C430	2.5%
	Customs Ordinance 1991 – s.70 Concessions (50%)	C433	2.5%
	Customs Ordinance 1991 – s.70 Concessions (10%)	C434	2.5%

28	Customs Ordinance 1991 – s.70 Concessions (1%)	C441	2.5%
	Customs Ordinance 1991 – s.70 Concessions (2%)	C442	2.5%
	Customs Ordinance 1991 – s.70 Concessions (75%)	C445	2.5%
	Customs Ordinance 1991 – s.70 Concessions (7%)	C449	2.5%
29	Other Legislative Concessions (100%)	C425	2.5%
	Other Legislative Concessions (2.5%)	C463	2.5%
	Other Legislative Concessions (5%)	C464	2.5%
	Other Legislative Concessions (15%)	C465	2.5%
	Other Legislative Concessions (50%)	C466	2.5%
	Other Legislative Concessions (10%)	C467	2.5%
	Other Legislative Concessions (1%)	C468	2.5%
	Other Legislative Concessions (2%)	C469	2.5%
	Other Legislative Concessions (75%)	C470	2.5%
	Other Legislative Concessions (7%)	C471	2.5%
	Other Legislative Concessions (3.5%)	C472	2.5%

RESTRICTED - FINAL DRAFT