

ST HELENA TARIFF



BASED ON THE HARMONISED COMMODITY
DESCRIPTION AND CODING SYSTEM (H.S.) 2012

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GENERAL RULES FOR THE INTERPRETATION OF THE HARMONISED SYSTEM

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

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

which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

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

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

(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;

(b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

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

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

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

CHAPTER I

LIVE ANIMALS

Note.

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
01.01	Live horses, asses, mules and hinnies.				
	-Horses				
0101.21.00	- - Pure-bred breeding animals	20%	kg	001.51	001.50
0101.29.00	- - Other	20%	kg	01.51	001.50
0101.30.00	-Asses	5%	kg	01.51	001.50
0101.90.00	-Other	5%	kg	01.51	###
01.02	Live bovine animals.				
	- Cattle				
0102.21.00	- - Pure-bred breeding animals:	5%	kg	01.11	001.10
0102.29.00	- -Other	5%	kg	01.19	001.10
	- Buffalo:				
0102.31.00	- - Pure-bred breeding animals	5%	kg	###	001.10
0102.39.00	- - Other	5%	kg	###	001.10
0102.90.00	Other	5%	kg	###	001.10
01.03	Live swine.				
0103.10.00	- Purebred breeding animals	5%	kg	001.31	001.30
	- Other				
0103.91.00	- - Weighing less than 50kg	5%	kg	01.39	001.30
0103.92.00	- - Weighing less than 50kg	5%	kg	01.39	001.30
01.04	Live sheep and goats				
0104.10.00	- Sheep	5%	kg	01.21	001.20
0104.20.00	- Goats	5%	kg	01.21	001.20
01.05	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.				
0105.11.00	- - Fowls of the species Gallus domesticus:	20%	kg	01.41	001.40
0105.12.00	- - Turkeys:	20%	kg	01.41	001.40
0105.13.00	- -Ducks:	20%	kg	01.41	001.40
0105.14.00	- -Geese:	20%	kg	1.415	001.40
0105.15.00	- - Guinea fowls:	20%	kg	01.41	001.40
	- Other:				
0105.94.00	- - Fowls of the species <i>Gallus domesticus</i> :	20%	kg	01.49	001.40
0105.99.00	- - Other	20%	kg&u	01.49	001.40

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
01.06	Other live animals.				
	- Mammals:				
0106.11.00	- - Primates:	20%	kg/u	01.96	01.90
0106.12.00	- - Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>); seals, sea lions and walrus (mammals of the suborder Pinnipedia)	20%	kg/u	01.96	01.90
0106.13.00	- - Camels and other camelids (<i>Camedidae</i>)	20%	kg/u	01.99	01.90
0106.14.00	- - Rabbits and hares	20%	kg/u	01.99	01.90
0106.19.00	- - Other:	20%	kg/u	01.94	01.90
0106.20.00	- Reptiles (including snakes and turtles):	20%	kg/u	01.93	01.90
	- Birds:				
0106.31.00	- -Birds of Prey	20%	kg/u	01.99	01.90
0106.32.00	- -Psittaciformes (including parrots, parakeets, macaws and cockatoos).	20%	kg/u	01.97	01.90
0106.33.00	- -Ostriches; emus (<i>Dromaius novaehollandiae</i>)	20%	kg/u	01.99	01.90
0106.39.00	- -Other	20%	kg/u	01.92	01.90
	- Insects				
0106.41.00	- - Bees	20%	kg/u	01.91	01.90
0106.49.00	- - Other	20%	kg/u	01.91	01.90
0106.90.00	- Other	20%	kg/u	01.91	01.90

CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL

Note.

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
02.01.	Meat of bovine animals, fresh or chilled				
0201.10.00	- Carcasses and half-carcasses	20%	kg	11.11	11.00
0201.20.00	- Other cuts with bone in:	20%	kg	11.11	11.00
0201.30.00	- Boneless	20%	kg	11.12	11.00
02.02	Meat of bovine animals, frozen.				
0202.10.00	- Carcasses and half-carcasses	20%	kg	11.12	11.00
0202.20.00	- Other cuts with bone in	20%	kg	11.12	11.00
0202.30.00	- Boneless	20%	kg	11.12	11.00
02.03	Meat of swine, fresh chilled or frozen.				
	- Fresh or chilled:				
0203.11.00	- - Carcasses and half-carcasses	20%	kg	12.21	12.20
0203.12.00	- - Hams, shoulders and cuts thereof with bone in	20%	kg	12.21	12.20
0203.19.00	- -Other	20%	kg	12.21	12.20
	- Frozen:				
0203.21.00	- - Carcasses and half-carcasses	20%	kg	12.22	12.20
0203.22.00	- - Hams, shoulders and cuts thereof with bone in	20%	kg	12.22	12.20
0203.29.00	Other	20%	kg	12.22	12.20
02.04	Meat of sheep or goats, fresh, chilled or frozen.				
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	20%	kg	12.11	12.10
	- Other meat of sheep, fresh or chilled:				
0204.21.00	- - Carcasses and half-carcasses	20%	kg	12.11	12.10
0204.22.00	- - Other cuts with bone in	20%	kg	12.11	2.10
0204.23.00	- - Boneless	20%	kg	12.11	12.10
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	20%	kg	12.12	12.10
	- Other meat of sheep, frozen				
0204.41.00	- - Carcasses and half-carcasses	20%	kg	12.12	12.10
0204.42.00	- - Other cuts with bone in	20%	kg	12.12	12.10
0204.43.00	- - Boneless	20%	kg	12.12	12.10
0204.50.00	- Meat of goats	20%	kg	12.13	12.10
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	20%	kg	12.40	12.40
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.				
0206.10.00	- Of bovine animals, fresh or chilled	20%	kg	12.51	12.50
	- Of bovine animals, frozen				
0206.21.00	- - Tongues	20%	kg	12.52	12.50

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
0206.22.00	- - Livers	20%	kg	12.52	12.50
0206.29.00	- - Other	20%	kg	12.52	12.50
0206.30.00	Of swine, fresh or chilled	20%	kg	12.53	12.50
	- Of swine frozen:				
0206.41.00	- - Livers	20%	kg	12.54	12.50
0206.49.00	- - Other:	20%	kg	12.54	12.50
0206.80.00	- Other, fresh or chilled	20%	kg	12.55	12.50
0206.90.00	- Other, frozen	20%	kg	12.56	12.50
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.				
	- Of fowls of the species Gallus domesticus:				
0207.11.00	- - Not cut in pieces, fresh or chilled	5%	kg	12.31	12.30
0207.12.00	- - Not cut in pieces, frozen	5%	kg	12.32	12.30
0207.13.00	- - Cuts and offal, fresh or chilled	5%	kg	12.34	12.30
0207.14.00	- - Cuts and offal, frozen	5%	kg	12.35	12.30
	- Of turkeys:				
0207.24.00	- - Not cut in pieces, fresh or chilled	5%	kg	12.31	12.30
0207.25.00	- - Not cut in pieces, frozen	5%	kg	12.32	12.30
0207.26.00	- - Cuts and offal, fresh or chilled	5%	kg	12.34	12.30
0207.27.00	- - Cuts and offal, frozen	5%	kg	12.35	12.30
	- Of ducks:				
0207.41.00	- - Not cut in pieces, fresh or chilled	5%	kg	12.31	12.30
0207.42.00	- - Not cut in pieces, frozen	5%	kg	12.323	12.30
0207.43.00	- - Fatty livers, fresh or chilled	5%	kg	12.33	12.30
0207.44.00	- - Other, fresh or chilled	5%	kg	12.34	12.30
0207.45.00	- - Other, frozen	5%	kg	12.35	12.30
	- Of geese				
0207.51.00	- - Not cut in pieces, fresh or chilled	5%	kg	12.31	12.30
0207.52.00	- - Not cut in pieces, frozen	5%	kg	012.32	12.30
0207.53.00	- - Fatty livers, fresh or chilled	5%	kg	12.33	12.30
0207.54.00	- - Other, fresh or chilled	5%	kg	12.34	12.30
0207.55.00	- - Other, frozen	5%	kg	12.35	12.30
0207.60.00	- Of guinea fowls	5%	kg	102.31	12.30
02.08	Other meat and edible meat offal, fresh, chilled or frozen.				
0208.10.00	- Of rabbits or hares	20%	kg	12.91	12.90
0208.30.00	- Of primates	20%	kg	12.98	12.90
0208.40.00	-Of whales, dolphins and porpoises mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	20%	kg	12.93	12.90
0208.50.00	- Of reptiles (including snakes and turtles)	20%	kg	12.94	12.90
0208.60.00	- Of camels and other camelids (Camelidae)	20%	kg	12.99	12.90

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
0208.90.00	- Other	20%	kg	12.99	12.90
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.				
0209.10.00	- Of pigs (spek)	20%	kg	411.31	411.00
0209.90.00	- Other	20%	kg	411.31	411.00
02.10	Meat and edible meat offal, salted in brine, dried or smoked; edible flours and meals of meat or meat offal.				
	- Meat of swine:				
0210.11.00	- Hams, shoulders and cuts thereof, with bone in	20%	kg	16.11	16.80
0210.12.00	- - Bellies (streaky) and cuts thereof:	20%	kg	16.12	16.80
0210.19.00	- - Other	20%	kg	16.12	16.80
	- Other, including edible flours and meals of meat or meat offal:				
0210.91.00	- - Of primates	20%	kg	16.89	16.80
0210.92.00	- - Of whales, dolphins and porpoises mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	20%	kg	16.89	16.80
0210.93.00	- - Of reptiles (including snakes and turtles)	20%	kg	6.897	16.80
0210.99.00	- - Other:	20%	kg	017.41	16.80

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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
03.01	Live Fish				
	- Ornamental fish				
0301.11.00	- - Freshwater	20%	kg	34.11	34.00
0301.19.00	- - Other	20%	kg	34.11	34.00
	- Other live fish:				
0301.91.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	20%	kg	34.11	34.00
0301.92.00	- - Eels (<i>Anguilla</i> spp.)	20%	kg	34.11	34.00
0301.93.00	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	20%	kg	34.11	34.00
0301.94.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	20%	kg	###	34.00
0301.95.00	- -Southern bluefin tunas (<i>Thunnus maccoyii</i>)	20%	kg	###	34.00
0301.99.00	- - Other	20%	kg	34.11	34.00
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.				
	- Salmonidae, excluding livers and roes:				
0302.11.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	20%	kg	34.12	34.00
0302.13.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	20%	kg	34.12	34.00
0302.14.00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20%	kg	34.12	34.00
0302.19.00	- -Other	20%	kg	34.12	34.00
	- 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:				
0302.21.00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	20%	kg	34.13	34.00
0302.22.00	- - Plaice (<i>Pleuronectes platessa</i>)	20%	kg	34.13	34.00
0302.23.00	- - Sole (<i>Solea</i> spp.)	20%	kg	34.13	34.00
0302.24.00	- - Turbots (<i>Psetta maxima</i>)	20%	kg	34.13	34.00
0302.29.00	- - Other	20%	kg	34.13	34.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes				
0302.31.00	- - Albacore or longfinned tunas (Thunnus alalunga):	20%	kg	34.14	34.00
0302.32.00	- - Yellowfin tunas (Thunnus albacares):	20%	kg	34.14	34.00
0302.33.00	- - Skipjack or stripe-bellied bonito	20%	kg	34.14	34.00
0302.34.00	- - Bigeye tunas (Thunnus obesus)	20%	kg	34.14	34.00
0302.35.00	- - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	20%	kg	34.14	34.00
0302.36.00	- - Southern bluefin tunas (Thunnus maccoyii)	20%	kg	34.14	34.00
0302.39.00	- - Other	20%	kg	34.14	34.00
	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias gladius), excluding livers and roes:				
0302.41.00	- - Herrings (Clupea harengus, Clupea pallasii):	20%	kg	34.15	34.00
0302.42.00	- - Anchovies (Engraulis spp.)	20%	kg	34.15	34.00
0302.43.00	- - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	20%	kg	34.17	34.00
0302.44.00	- - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicas)	20%	kg	34.17	34.00
0302.45.00	- - Jack and horse mackerel (Trachurus spp.)	20%	kg	34.189	34.00
0302.46.00	- - Cobia (Rachycentron canadum)	20%	kg	34.18	34.00
0302.47.00	- - Swordfish (Xiphias gladius)	20%	kg	###	34.00
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes				
0302.51.00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	20%	kg	34.16	34.00
0302.52.00	- - Haddock (Melanogrammus aeglefos)	20%	kg	34.18	34.00
0302.53.00	- - Coalfish (Pollachius virens)	20%	kg	34.18	34.00
0302.54.00	- - Hake (Merluccius spp., Urophycis spp)	20%	kg	34.18	34.00
0302.55.00	- - Alaska Pollack (Theraga chalcogramma)	20%	kg	34.18	34.00
0302.56.00	- - Blue whittings (Micromesistius poutassou, Micromesistius australis):	20%	kg	34.18	34.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
0302.59.00	- - Other	20%	kg	34.18	34.00
	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes:				
0302.71.00	- - Tilapias (<i>Oreochromis</i> spp)	20%	kg	34.18	34.00
0302.72.00	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	20%	kg	34.18	34.00
0302.73.00	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	20%	kg	34.18	34.00
0302.74.00	- - Eels (<i>Anguilla</i> spp.)	20%	kg	34.18	34.00
0302.79.00	- - Other	20%	kg	34.18	34.00
	- Other fish, excluding livers and roes:				
0302.81.00	- - Dogfish and other sharks	20%	kg	34.18	34.00
0302.82.00	- - Rays and skates (<i>Rajidae</i>)	20%	kg	34.18	34.00
0302.83.00	- - Toothfish (<i>Dissostichus</i> spp.)	20%	kg	34.18	34.00
0302.84.00	- - Seabass (<i>Dicentrarchus</i> spp.)	20%	kg	34.18	34.00
0302.85.00	- - Seabream (<i>Sparidae</i>)	20%	kg	34.18	34.00
0302.89.00	- - Other:	20%	kg	34.18	34.00
0302.90.00	- Livers and roes	20%	kg	34.19	34.00
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04				
	-Salmonidae, excluding livers and roes:				
0303.11.00	- - Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	20%	kg	34.21	34.00
0303.12.00	- - Other Pacific salmon (<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>)	20%	kg	34.21	34.00
0303.13.00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20%	kg	34.21	34.00
0303.14.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	20%	kg	34.21	34.00
0303.19.00	- - Other	20%	kg	34.21	34.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	-Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes:				
0303.23.00	- - Tilapias (<i>Oreochromis</i> spp.)	20%	kg		34.00
0303.24.00	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	20%	kg		34.00
0303.25.00	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	20%	kg		34.00
0303.26.00	- - Eels (<i>Anguilla</i> spp.)	20%	kg		34.00
0303.29.00	- - Other	20%	kg		34.00
	- Flat Fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:				
0303.31.00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus Hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	20%	kg	34.221	34.00
0303.32.00	- - Plaice (<i>Pleuronectes platessa</i>)	20%	kg	34.22	34.00
0303.33.00	- - Sole (<i>Solea</i> spp.)	20%	kg	34.22	34.00
0303.34.00	- - Turbots (<i>Psetta maxima</i>)	20%	kg	34.22	34.00
0303.39.00	- - Other	20%	kg	34.22	34.00
	- Tunas (of the genus <i>Thunnus</i>) skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes				
0303.41.00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	20%	kg	34.23	34.00
0303.42.00	- - Yellowfin tunas (<i>Thunnus albacares</i>)	20%	kg	34.23	34.00
0303.43.00	- - Skipjack or stripe-bellied bonito	20%	kg	34.23	34.00
0303.44.00	- - Bigeye tunas (<i>Thunnus obesus</i>)	20%	kg	34.23	34.00
0303.45.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	20%	kg	34.23	34.00
0303.46.00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	20%	kg	34.23	34.00
0303.49.00	- - Other	20%	kg	34.23	34.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes				
0303.51.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20%	kg	34.24	34.00
0303.53.00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	20%	kg	34.24	34.00
0303.54.00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	20%	kg	34.24	34.00
0303.55.00	- Jack and horse mackerel (<i>Trachurus</i> spp)	20%	kg	34.24	34.00
0303.56.00	- - Cobia (<i>Rachycentron canadum</i>)	20%	kg		34.00
0303.57.00	- - Swordfish (<i>Xiphias gladius</i>)	20%	kg	###	34.00
	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes				
0303.63.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20%	kg	34.25	34.00
0303.64.00	- - Haddock (<i>Melanogrammus aeglefinus</i>):	20%	kg	34.28	34.00
0303.65.00	- - Coalfish (<i>Pollachius virens</i>)	20%	kg	###	34.00
0303.66.00	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	20%	kg	34.2	34.00
0303.67.00	- - Alaska Pollack (<i>Theraga chalcogramma</i>)	20%	kg		34.00
0303.68.00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	20%	kg		34.00
0303.69.00	- - Other	20%	kg	34.24	34.00
	- Other fish, excluding livers and roes:				
0303.81.00	- - Dogfish and other sharks	20%	kg	34.28	34.00
0303.82.00	- - Rays and skates (<i>Rajidae</i>)	20%	kg	34.282	34.00
0303.83.00	- - Toothfish (<i>Dissostichus</i> spp)	20%	kg	34.28	34.00
0303.84.00	- - Seabass (<i>Dicentrarchus</i> spp.)	20%	kg	###	34.00
0303.89.00	- - Other	20%	kg	34.27	34.00
0303.90.00	- Livers and roes	20%	kg	34.29	34.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.				
	- Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)				
0304.31.00	- - Tilapias (<i>Oreochromis spp.</i>)	20%	kg	34.00	34.00
0304.32.00	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	20%	kg		34.00
0304.33.00	- - Nile perch (<i>Lates niloticus</i>)	20%	kg	34.00	34.00
0304.39.00	- - Other	20%	kg	34.00	34.00
	- Fresh or chilled fillets of other fish:	20%	kg	34.00	34.00
0304.41.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20%	kg	34.00	34.00
0304.42.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	20%	kg	34.00	034.00
0304.43.00	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	20%	kg	34.00	34.00
0304.44.00	- - Fish of the families <i>Bregmacrotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	20%	kg	34.00	34.00
0304.45.00	- - Swordfish (<i>Xiphias gladius</i>)	20%	kg	34.00	34.00
0304.46.00	- - Toothfish (<i>Dissostichus spp.</i>)	20%	kg	34.00	34.00
0304.49.00	- - Other	20%	kg	34.51	34.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
0304.51.00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	20%	kg	34.00	34.00
0304.52.00	- - Salmonidae	20%	kg	34.00	34.00
0304.53.00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	20%	kg	34.00	34.00
0304.54.00	- - Swordfish (<i>Xiphias gladius</i>)	20%	kg	34.00	34.00
0304.55.00	- - Toothfish (<i>Dissostichus</i> spp.)	20%	kg	34.00	34.00
0304.59.00	- - Other	20%	kg	34.00	34.00
	- Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):				
0304.61.00	- - Tilapias (<i>Oreochromis</i> spp.)	20%	kg	34.00	34.00
0304.62.00	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	20%	kg	34.00	34.00
0304.63.00	- - Nile Perch (<i>Lates niloticus</i>)	20%	kg	34.00	34.00
0304.69.00	- - Other	20%	kg	34.00	34.00
	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:			34.00	
0304.71.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20%	kg	34.00	34.00
0304.72.00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	20%	kg	34.00	34.00
0304.73.00	- - Coalfish (<i>Pollachius virens</i>)	20%	kg	34.00	34.00
0304.74.00	- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	20%	kg	34.00	34.00
0304.75.00	- - Alaska Pollack (<i>Theraga chalcogramma</i>)	20%	kg	34.00	34.00
0304.79.00	- - Other	20%	kg	34.00	34.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	Frozen fillets of other fish:				
0304.81.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20%	kg	34.00	34.00
0304.82.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	20%	kg	34.00	34.00
0304.83.00	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	20%	kg	34.00	34.00
0304.84.00	- - Swordfish (<i>Xiphias gladius</i>)	20%	kg	34.00	34.00
0304.85.00	- - Toothfish (<i>Dissostichus</i> spp.)	20%	kg	34.00	34.00
0304.86.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20%	kg	34.00	34.00
0304.87.00	- - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	20%	kg	34.00	34.00
0304.89.00	- - Other	20%	kg	34.41	034.00
	- Other, frozen:				
0304.91.00	- - Swordfish (<i>Xiphias gladius</i>)	20%	kg	###	34.00
0304.92.00	- - Toothfish (<i>Dissostichus</i> spp)	20%	kg	###	34.00
0304.93.00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	20%	kg	###	34.00
0304.94.00	- - Alaska Pollack (<i>Theraga chalcogramma</i>)	20%	kg	###	34.00
0304.95.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theraga chalcogramma</i>)	20%	kg	###	34.00
0304.99.00	- - Other	20%	kg	###	34.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.				
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	20%	kg	35.50	35.00
0305.20.00	- Livers and roes of fish, dried, smoked, salted or in brine	20%	kg	35.40	035.00
	- Fish fillets, dried, salted or in brine, but not smoked:				
0305.31.00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates</i>	20%	kg	35.12	35.00
0305.32.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i>	20%	kg	35.12	35.00
0305.39.00	- - Other	20%	kg	35.12	35.00
	- Smoked fish, including fillets, other than edible fish offal:				
0305.41.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20%	kg	35.31	35.00
0305.42.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20%	kg	35.32	35.00
0305.43.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	20%	kg	35.32	35.00
0305.44.00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	20%	kg	35.32	35.00
0305.49.00	- - Other	20%	kg	35.33	35.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Dried fish, other than edible fish offal, whether or not salted but not smoked:				
0305.51.00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	20%	kg	35.11	35.00
0305.59.00	- - Other:	20%	kg	35.13	35.00
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:				
0305.61.00	- - Herrings (Clupea harengus, Clupea pallasii)	20%	kg	35.29	35.00
0305.62.00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	20%	kg	35.21	35.00
0305.63.00	- - Anchovies (Engraulis spp.)	20%	kg	35.22	35.00
0305.64.00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	20%	kg	35.29	35.00
0305.69.00	- - Other	20%	kg	35.29	35.00
	- Fish fins, heads, tails, maws and other edible fish offal:				
0305.71.00	- - Shark fins	20%	kg	35.29	35.00
0305.72.00	- - Fish heads, tails and maws	20%	kg	35.29	35.00
0305.79.00	- - Other	20%	kg	35.29	35.00
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.				
	- Frozen:				
0306.11.00	- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	20%	kg	36.19	36.00
0306.12.00	- - Lobsters (Homarus spp.)	20%	kg	36.19	36.00
0306.14.00	- - Crabs	20%	kg	36.19	36.00
0306.15.00	- - Norway lobsters (Nephrops norvegicus)	20%	kg	36.19	36.00
0306.16.00	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	20%	kg	36.19	36.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
0306.17.00	- Other shrimps and prawns	20%	kg	36.20	36.00
0306.19.00	- Other, including flours, meals and pellets of crustaceans, fit for human consumption	20%	kg	36.20	36.00
	Not frozen:				
0306.21.00	- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):	20%	kg	36.21	36.00
0306.22.00	- - Lobsters (<i>Homarus spp.</i>)	20%	kg	36.23	36.00
0306.24.00	- - Crabs	20%	kg		36.00
0306.25.00	- - Norway lobsters (<i>Nephrops norvegicus</i>)	20%	kg		036.00
0306.26.00	- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):	20%	kg	36.25	36.00
0306.27.00	- - Other shrimps and prawns	20%	kg	36.25	36.00
0306.29.00	- Other, including flours, meals and pellets of crustaceans, fit for human consumption	20%	kg	36.27	36.00
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of mulluscs, fit for human consumption.				
	- Oysters:				
0307.11.00	- - Live, fresh or chilled:	20%	kg	36.31	36.00
0307.19.00	- - Other	20%	kg	36.31	36.00
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :				
0307.21.00	- - Live, fresh or chilled	20%	kg	36.35	36.00
0307.29.00	- - Other	20%	kg	36.39	36.00
	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):				
0307.31.00	- - Live, fresh or chilled	20%	kg	36.35	36.00
0307.39.00	- - Other	20%	kg	36.39	36.00
	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>):				
0307.41.00	- - Live, fresh or chilled	20%	kg	36.33	36.00
0307.49.00	- - Other	20%	kg	36.37	36.00
	- Octopus (<i>Octopus spp.</i>):				
0307.51.00	- - Live, fresh or chilled	20%	kg	36.33	36.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
0307.59.00	-- Other	20%	kg	36.37	36.00
0307.60.00	- Snails, other than sea snails	20%	kg	36.35	36.00
	- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arcticidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Macluridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenadae</i> , <i>Tridacnidae</i> and <i>Veneradae</i>)				
0307.71.00	-- Live, fresh or chilled	20%	kg	36.35	36.00
0307.79.00	-- Other	20%	kg	36.35	36.00
	- Abalone (<i>Haliotis spp.</i>)				
0307.81.00	-- Live, fresh or chilled	20%	kg	36.36	36.00
0307.89.00	-- Other	20%	kg	36.36	36.00
	- Other, including flours, meals and pellets, fit for human consumption:				
0307.91.00	-- Live, fresh or chilled	20%	kg	36.35	36.00
0307.99.00	-- Other:	20%	kg	36.39	36.00
03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.				
	- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothurioidea</i>):				
0308.11.00	-- Live, fresh or chilled	20%	kg		037.00
0308.19.00	-- Other	20%	kg		037.00
	- Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i>):				
0308.21.00	-- Live, fresh or chilled	20%	kg		037.00
0308.29.00	-- Other	20%	kg		037.00
0308.30.00	- Jellyfish (<i>Rhopilema spp.</i>)	20%	kg		037.00
0308.90.00	Other	20%	kg		037.00

CHAPTER 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

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

Subheading Notes.

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.				
0401.10.00	- Of a fat content, by weight, not exceeding 1%	5%	kg	22.11	22.00
0401.20.00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	5%	kg	22.12	22.00
0401.40.00	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	5%	kg	22.13	22.00
0401.50.00	- Of a fat content, by weight, exceeding 10%	5%	kg	22.13	22.00
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.				
0402.10.00	- In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5%	5%	kg	22.21	22.00
	- In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%:				
0402.21.00	- - Not containing added sugar or other sweetening matter	5%	kg	22.22	22.00
0402.29.00	- - Other	5%	kg	22.22	22.00
	- Other:				
0402.91.00	- - Not containing added sugar or other sweetening matter	5%	kg	22.23	22.00
0402.99.00	- - Other:	5%	kg	22.24	22.00
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.				
0403.10.00	- Yogurt	5%	kg	22.31	22.00
0403.90.00	- Other	5%	kg	22.32	22.00
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	20%	kg	22.41	22.01
0404.90.00	- Other	20%	kg	22.49	22.01
04.05	Butter and other fats and oils derived from milk; dairy spreads.				
	- Butter				
0405.10.10	- - Unsalted butter and oil spreads	5%	kg	23.01	23.00
0405.10.90	- - Other	20%	Kg	23.01	23.00
0405.20.00	- Dairy spreads	20%	kg	23.03	23.00
0405.90.00	- Other	20%	kg	23.04	23.00
04.06	Cheese and curd.				
0406.10.00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	5%	kg	24.91	24.00
0406.20.00	- Grated or powdered cheese, of all kinds	5%	kg	24.1	24.00
0406.30.00	- Processed cheese, not grated or powdered	5%	kg	24.2	24.00
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium Roqueforti</i>	5%	kg	24.3	24.00
0406.90.00	- Other cheese	5%	kg	24.99	24.00
04.07	Birds' eggs, in shell, fresh, preserved or cooked.				
	- Fertilised eggs for incubation				
0407.11.00	- - Of fowls of the species <i>Gallus domesticus</i>	5%	kg	25.11	25.00
0407.19.00	- - Other:	5%	kg	25.11	25.00
	- Other fresh eggs:				
0407.21.00	- - Of fowls or the species <i>Gallus domesticus</i>	5%	kg	25.13	25.00
0407.29.00	- - Other	5%	kg	25.19	25.00
0407.90.00	- Other	5%	kg	25.19	25.00
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.				
	- Egg yolks:				
0408.11.00	- - Dried	5%	kg	25.21	25.00
0408.19.00	- - Other	5%	kg	25.22	25.00
	- Other:				
0408.91.00	- - Dried	5%	kg	25.21	25.00
0408.99.00	- - Other	5%	kg	25.22	25.00
0409.00.00	Natural honey.	20%	kg	61.60	61.60

0410.00.00	Edible products of animal origin, not elsewhere specified or included.	20%	kg	98.92	98.90
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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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	20%	kg	291.91	92.90
05.02	Pigs', hogs', or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.				
0502.10.00	- Pigs'', hogs'' or boars'' bristles and hair and waste thereof	20%	kg	291.92	292.90
0502.90.00	- Other	20%	kg	291.92	292.90
[05.03]	Deleted				
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried and smoked.	20%	kg	291.93	291.00
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.				
0505.10.00	- Feathers of a kind used for stuffing; down	20%	kg	291.95	210.00
0505.90.00	- Other	20%	kg	291.95	210.00
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.				
0506.10.00	- Ossein and bones treated with acid	20%	kg	291.11	291.00
0506.90.00	- Other	20%	kg	291.11	291.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.				
0507.10.00	- Ivory; ivory powder and waste	20%	kg	291.16	291.00
0507.90.00	- Other	20%	kg	291.16	291.00
0508.00.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs crustaceans or echinoderms and cuttle- bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	20%	kg	291.11	291.00
[05.09]	Deleted				
	-				
0510.00.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	20%	kg	291.98	291.00
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.				
0511.10.00	- Bovine semen	20%	kg	291.94	291.00
	- Other:				
0511.91.00	- - Products of fish or crustaceans, mollusks or other aquatic invertebrates; dead animals of Chapter 3:	20%	kg	291.96	291.00
0511.99.00	- - Other	20%	kg	291.96	291.00

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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.				
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	20%	kg/u	292.61	292.60
0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:	20%	kg/u	292.61	292.60
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.				
0602.10.00	- Unrooted cuttings and slips	20%	kg/u	292.69	292.60
0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	5%	kg/u	292.69	292.60
0602.30.00	- Rhododendrons and azaleas, grafted or not	20%	kg/u	292.69	292.60
0602.40.00	- Roses, grafted or not	20%	kg/u	292.69	292.60
0602.90.00	- Other:	20%	kg	292.69	292.60
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.				
	- Fresh:				
0603.11.00	-- Roses	20%	kg	292.71	292.70
0603.12.00	-- Carnations	20%	kg	292.71	292.70
0603.13.00	-- Orchids	20%	kg	292.71	292.70
0603.14.00	-- Chrysanthemums	20%	kg	292.71	292.70
0603.15.00	-- Lilies (<i>Lilium spp.</i>)	20%	kg	292.71	292.70
0603.19.00	-- Other	20%	kg	292.71	292.70
0603.90.00	- Other	20%	kg	292.71	292.70
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.				
0604.20.00	- Fresh	20%	kg	292.72	292.70
0604.90.00	- Other	20%	kg	292.72	292.70

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)

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
07.01	Potatoes, fresh or chilled.				
0701.10.00	- Seed	5%	kg	54.19	54.10
0701.90.00	- Other	5%	kg	54.19	54.10
0702.00.00	Tomatoes, fresh or chilled.	5%	kg	54.40	54.40
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.				
0703.10.00	- Onions and shallots	5%	kg	54.51	54.51
0703.20.00	- Garlic	5%	kg	54.52	54.50
0703.90.00	Leeks and other alliaceous vegetables	5%	kg	54.52	54.50
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.				
0704.10.00	- Cauliflowers and headed broccoli	5%	kg	54.53	54.50
0704.20.00	- Brussels sprouts	5%	kg	54.53	54.50
0704.90.00	Other	5%	kg	54.53	54.50
07.05	Lettuce (<i>Lactuca stavia</i>) and chicory (<i>Chichorium spp.</i>), fresh or chilled				
	- - Lettuce:				
0705.11.00	- - Cabbage lettuce (head lettuce)	5%	kg	54.54	54.50
0705.19.00	- - Other	5%	kg	54.54	54.50
	Chicory:				
0705.21.00	- - Witloof chicory (<i>Chichorium intybus var. foliosum</i>)	5%	kg	54.54	54.50
0705.29.00	- - Other	5%	kg	54.54	54.50
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.				
0706.10.00	- Carrots and turnips:	5%	kg	54.55	54.50
0706.90.00	Other	5%	kg	54.55	54.50
	-				
0707.00.00	Cucumbers and gherkins, fresh or chilled.	5%	kg	54.56	54.50
	-				
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
0708.10.00	- Peas (<i>Pisum Sativum</i>)	5%	kg	54.57	54.50
0708.20.00	- Beans (<i>Vigna spp, Phaseolus spp.</i>)	5%	kg	54.57	54.50
0708.90.00	- Other leguminous vegetables	5%	kg	54.57	54.50
07.09	Other vegetables, fresh or chilled.				
0709.20.00	- Asparagus	5%	kg	54.59	054.50
0709.30.00	- Aubergines (egg-plants)	5%	kg	54.59	54.50
0709.40.00	- Celery other than celeriac	5%	kg	54.59	54.50
	- Mushrooms and truffles:				
0709.51.00	- - Mushrooms of the genus <i>Agaricus</i>	5%	kg	54.58	54.50
0709.59.00	- - Other	5%	kg	###	54.50
0709.60.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :	5%	kg	54.59	54.50
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	5%	kg	54.59	54.50
	- Other:				
0709.91.00	- - Globe artichokes	5%	kg	54.59	54.50
0709.92.00	- - Olives	5%	kg	54.59	54.50
0709.93.00	- - Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	5%	kg	54.59	54.50
0709.99.00	- - Other	5%	kg	54.59	54.50
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen				
0710.10.00	- Potatoes	5%	kg	54.69	54.50
	- Leguminous vegetables, shelled or unshelled:				
0710.21.00	- - Peas (<i>Pisum Sativum</i>)	5%	kg	54.69	54.50
0710.22.00	- - Beans (<i>Vigna spp., Phaseolus spp.</i>):	5%	kg	54.69	54.50
0710.29.00	- - Other:	5%	kg	54.69	54.50
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach):	5%	kg	54.69	54.50
0710.40.00	- Sweet corn	5%	kg	54.61	54.60
0710.80.00	- Other vegetables:	5%	kg	54.69	54.50
0710.90.00	- Mixtures of vegetables	5%	kg	54.69	54.50
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption				

0711.20.00	- Olives	5%	kg	54.72	54.70
HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
0711.40.00	- Cucumbers and gherkins	5%	kg	54.74	54.50
	- Mushrooms and truffles:				
0711.51.00	- - Mushrooms of the genus <i>Agaricus</i>	5%	kg	54.75	54.50
0711.59.00	- - Other	5%	kg	54.76	54.50
0711.90.00	- Other vegetables; mixtures of vegetables	5%	kg	54.79	54.50
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared				
0712.20.00	- Onions	5%	kg	56.12	56.10
	- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles				
0712.31.00	- - Mushrooms of the genus <i>Agari</i>	5%	kg	56.14	56.10
0712.32.00	- - Wood ears (<i>Auricularia spp.</i>)	5%	kg	56.15	56.10
0712.33.00	- - Jelly fungi (<i>Tremella spp.</i>)	5%	kg	56.16	56.10
0712.39.00	- - Other	5%	kg	56.13	56.10
0712.90.00	- Other vegetables; mixtures of vegetables	5%	kg	56.19	56.10
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.				
0713.10.00	- Peas (<i>Pisum Sativum</i>)	5%	kg	54.21	54.80
0713.20.00	- Chickpeas (<i>Garbanzos</i>)	5%	kg	54.22	54.80
	- Beans of the species <i>Vigna mungo (L.) Hepper</i> or <i>Vigna radiata (L.) Wilczek</i>				
0713.31.00	- - Beans of the species <i>Vigna mungo (L.) Hepper</i> or <i>Vigna radiata (L.) Wilczek</i>	5%	kg	54.23	54.80
0713.32.00	- - Small red (<i>adzuki</i>) beans (<i>Phaseolus</i> or <i>vigna angularis</i>)	5%	kg	54.23	54.80
0713.33.00	- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):	5%	kg	54.23	54.80
0713.34.00	- - Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	5%	kg	54.29	54.80
0713.35.00	- - Cow peas (<i>Vigna unguiculata</i>)	5%	kg	54.29	54.80
0713.39.00	- - Other:	5%	kg	54.21	54.80
0713.40.00	- Lentils	5%	kg	54.23	54.80
0713.50.00	- Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba bar. Equina</i> , <i>Vicia faba var. minor</i>)	5%	kg	54.24	54.80
0713.60.00	- Pigeon peas (<i>Cajanus cajan</i>)	5%	kg	54.21	54.80
0713.90.00	Other	5%	kg	54.29	54.80

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.				
0714.10.00	- Manioc (cassava)	5%	kg	54.81	54.80
0714.20.00	- Sweet potatoes	5%	kg	54.83	54.80
0714.30.00	- Yams (<i>Dioscorea spp.</i>)	5%	kg	54.83	54.80
0714.40.00	- Taro (<i>Colocasia spp.</i>)	5%	kg	54.83	54.80
0714.50.00	- Yautia (<i>Xanthosoma spp.</i>)	5%	kg	54.83	54.80
0714.90.00	- Other	5%	kg	54.83	54.80

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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.				
	- Coconuts:				
0801.11.00	-- Desiccated	5%	kg	57.71	57.70
0801.12.00	-- In the inner shell (endocarp)	5%	kg	57.71	57.70
0801.19.00	-- Other	5%	kg	57.71	57.70
	- Brazil nuts				
0801.21.00	-- In shell	5%	kg	57.72	57.70
0801.22.00	-- Shelled	5%	kg	57.72	57.70
	- Cashew nuts				
0801.31.00	-- In shell	5%	kg	57.73	57.70
0801.32.00	-- Shelled	5%	kg	57.73	57.70
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.				
	- Almonds:				
0802.11.00	-- In shell	5%	kg	57.74	57.70
0802.12.00	-- Shelled	5%	kg	057.74	57.70
	- Hazelnuts or filberts (<i>Corylus spp.</i>):				
0802.21.00	-- In shell	5%	kg	57.75	57.70
0802.22.00	-- Shelled	5%	kg	57.75	57.70
	- Walnuts:	5%	kg		
0802.31.00	-- In shell	5%	kg	57.76	57.70
0802.32.00	-- Shelled	5%	kg	57.76	57.70
	- Chestnuts (<i>Castanea spp.</i>):				
0802.41.00	-- In shell	5%	kg	57.77	57.70
0802.42.00	-- Shelled	5%	kg	57.77	57.70
	- Pistachios				
0802.51.00	-- In shell	5%	kg	57.78	57.70
0802.52.00	-- Shelled	5%	kg	57.78	57.70
	- Macadamia nuts:				
0802.61.00	-- In shell	5%	kg	###	57.70
0802.62.00	-- Shelled	5%	kg	###	57.70
0802.70.00	- Kola nuts	5%	kg	57.79	57.70
0802.80.00	- Areca nuts	5%	kg	57.79	57.70
0802.90.00	- Other	5%	kg	57.79	57.70
08.03	Bananas, including plantains, fresh or dried.				
	- Plantains:				
0803.10.10	Fresh	5%	kg	57.32	57.301

0803.10.20	Dried	5%	kg	57.33	57.302
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HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Other:				
0803.90.11	- - - Fresh	5%	kg	57.31	57.301
0803.90.12	- - - Dried	5%	kg	57.31	57.302
0803.90.90	- - - Other	5%	kg	57.31	57.302
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.				
	- Dates:				
0804.10.10	- - Fresh	5%	kg	57.96	57.301
0804.10.20	- - Dried	5%	kg	57.96	57.302
	- Figs:	5%	kg		
0804.20.10	- - Fresh	5%	kg	57.60	57.60
0804.20.20	- - Dried	5%	kg	57.60	57.60
	- Pineapples:				
0804.30.10	- - Fresh	5%	kg	57.95	57.20
0804.30.20	- - Dried	5%	kg	57.95	57.20
	- Avocados:				
0804.40.10	- - Fresh	5%	kg	57.97	57.90
0804.40.20	- - Dried	5%	kg	57.97	57.90
	- Guavas, mangoes and mangosteens:				
0804.50.10	- - Fresh	5%	kg	57.97	57.90
0804.50.20	- - Dried	5%	kg	57.97	57.90
08.05	Citrus fruit, fresh or dried.				
	- Oranges:				
0805.10.10	- - Fresh	5%	kg	57.11	57.10
0805.10.20	- - Dried	5%	kg	57.11	57.10
	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:				
0805.20.10	- - Fresh	5%	kg	57.12	57.20
0805.20.20	- - Dried	5%	kg	57.12	57.20
	- Grapefruit, including pomelos:				
0805.40.10	- - Fresh	5%	kg	57.22	57.20
0805.40.20	- - Dried	5%	kg	57.22	57.20
	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>):				
0805.50.10	- - Fresh	5%	kg	57.21	57.20
0805.50.20	- - Dried	5%	kg	57.21	57.20
	- Other:				
0805.90.10	- - Fresh	5%	kg	57.29	57.20
0805.90.20	- - Dried	5%	kg	57.29	57.20

08.06	Grapes, fresh or dried.				
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HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
0806.10.00	- - - Fresh	5%	kg	57.51	57.50
0806.20.00	- - - Dried	5%	kg	57.52	57.50
08.07	Melons (including watermelons) and papaw (papayas), fresh.				
	- Melons (including watermelons):				
0807.11.00	- - Watermelons	5%	kg	57.911	57.90
0807.19.00	- - Other	5%	kg	57.91	57.90
0807.20.00	- Papaws (papayas)	5%	kg	57.91	57.90
08.08	Apples, pears and quinces, fresh.				
0808.10.00	- Apples	5%	kg	57.4	57.40
0808.30.00	- Pears	5%	kg	57.92	57.90
0808.40.00	- Quinces	5%	kg	57.9	57.90
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.				
0809.10.00	- Apricots	5%	kg	57.93	57.90
	- Cherries:				
0809.21.00	- - Sour cherries (<i>Prunus cerasus</i>)	5%	kg	57.93	57.90
0809.29.00	- - Other	5%	kg	57.93	57.90
0809.30.00	- Peaches, including nectarines	5%	kg	57.93	57.90
0809.40.00	- Plums and sloes	5%	kg	57.93	57.90
	-				
08.10	Other fruit, fresh.				
0810.10.00	- Strawberries	5%	kg	57.94	57.90
0810.20.00	- Raspberries, blackberries, mulberries and Loganberries	5%	kg	57.94	57.90
0810.30.00	- Black, white or red currants and gooseberries	5%	kg	57.98	57.90
0810.40.00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	5%	kg	57.94	57.90
0810.50.00	- Kiwifruit	5%	kg	57.98	57.90
0810.60.00	- Durians	5%	kg	57.98	57.90
0810.70.00	- Persimmons	5%	kg	57.98	57.90
0810.90.00	- Other	5%	kg	57.98	57.90
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.				
	- Strawberries				
0811.10.10	- - Nuts, dried fruit or fruit peel which do not contain added salt or sugar	5%	kg	058.31	058.00

0811.10.90	-- Other	20%	kg	058.31	058.00
	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries				
0811.20.10	-- Nuts, dried fruit or fruit peel which do not contain added salt or sugar	5%	kg	058.32	058.00
0811.20.90	-- Other	20%	kg	058.32	058.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Other				
0811.90.10	-- Nuts, dried fruit or fruit peel which do not contain added salt or sugar	5%	kg	58.391	58.00
0811.90.90	-- Other	20%	kg	58.391	58.00
08.12	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.				
	- Cherries				
0812.10.10	-- Nuts, dried fruit or fruit peel which do not contain added salt or sugar	5%	kg	058.211	058.00
0812.10.90	-- Other	20%	kg	058.211	058.00
	- Other				
0812.90.10	-- Nuts, dried fruit or fruit peel which do not contain added salt or sugar	5%	kg	058.213	058.00
0812.90.90	-- Other	20%	kg	058.213	058.00
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.				
	- Apricots				
0813.10.10	-- Nuts, dried fruit or fruit peel which do not contain added salt or sugar	5%	kg	057.99	057.90
0813.10.90	-- Other	20%	kg	057.99	057.99
	- Prunes				
0813.20.10	-- Nuts, dried fruit or fruit peel which do not contain added salt or sugar	5%	kg	057.99	057.90
0813.20.90	-- Other	20%	kg	057.99	057.90
	- Apples				
0813.30.10	-- Nuts, dried fruit or fruit peel which do not contain added salt or sugar	5%	kg	057.99	057.90
0813.30.90	-- Other	20%	kg	057.99	057.90
	- Other fruit				
0813.40.10	-- Nuts, dried fruit or fruit peel which do	5%	kg	057.99	057.90

	not contain added salt or sugar				
0813.40.90	- - Other	20%	kg	057.99	057.90
0813.50.00	- Mixtures of nuts or dried fruits of this Chapter	20%	kg	057.99	057.90
	- Peel of citrus fruit or melons (including watermelons) fresh, frozen, dried or provisionally preserved in brine, in Sulphur water or in other preservative solutions.				
0814.00.10	- - Nuts, dried fruit or fruit peel which do not contain added salt or sugar	5%	kg	058.22	058.00
0814.00.90	- - Other	20%	kg	058.22	058.00

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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.				
	- Coffee, notroasted:				
0901.11.00	- - Notdecaffeinated	20%	kg	71.11	71.10
0901.12.00	- -Decaffeinated:	20%	kg	71.12	71.10
	- Coffee, roasted:				
0901.21.00	- - Notdecaffeinated	20%	kg	71.21	71.20
0901.22.00	- -Decaffeinated	20%	kg	71.22	71.20
0901.90.00	- Other	20%	kg	71.13	71.30
09.02	Tea, whether or not flavoured.				
0902.10.00	- Green tea (not fermented) in immediate	20%	kg	74.11	74.00

	packings of a content not exceeding 3 kg				
0902.20.00	- Other green tea (not fermented)	20%	kg	74.12	74.00
0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	20%	kg	74.13	74.00
0902.40.00	- Other black tea (fermented) and other partly fermented tea	20%	kg	74.14	74.00
0903.00.00	Maté.	20%	kg	74.31	74.00
09.04	Pepper of genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.				
	- Pepper				
0904.11.00	- - Neither crushed nor ground	20%	kg	075.11	075.00
0904.12.00	- - Crushed or ground	20%	kg	075.12	075.00
	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :				
0904.21.00	- - Dried, neither crushed nor ground	20%	kg	075.12	075.00
0904.22.00	- - Crushed or ground	20%	kg	075.12	075.00
09.05	Vanilla.				
0905.10.00	- Neither crushed nor ground	20%	kg	075.21	075.00
0905.20.00	- Crushed or ground	20%	kg	075.21	075.00
09.06	Cinnamon and cinnamon-tree flowers.				
	- Neither crushed nor ground:				
0906.11.00	- - Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	20%	kg	###	075.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
0906.19.00	- - Other	20%	kg	###	075.00
0906.20.00	- Crushed or ground	20%	kg	075.23	075.00
09.07	Cloves (whole fruit, cloves and stems).				
0907.10.00	- Neither crushed nor ground	20%	kg	075.24	075.00
0907.20.00	- Crushed or ground	20%	kg	075.24	075.00
09.08	Nutmeg, mace and cardamoms.				
	- Nutmeg:				
0908.11.00	- - Neither crushed nor ground	20%	kg	075.251	075.00
0908.12.00	- - Crushed or ground	20%	kg	075.251	075.00
	- Mace:				
0908.21.00	- - Neither crushed nor ground	20%	kg	075.252	075.00
0908.22.00	- - Crushed or ground	20%	kg	075.252	075.00

	- Cardamoms:				
0908.31.00	- - Neither crushed nor ground	20%	kg	075.253	075.00
0908.32.00	- - Crushed or ground	20%	kg	075.253	075.00
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.				
	- Seeds of coriander:				
0909.21.00	- - Neither crushed nor ground	20%	kg	075.262	075.00
0909.22.00	- - Crushed or ground	20%	kg	075.262	075.00
	- Seeds of cumin:				
0909.31.00	- - Neither crushed nor ground	20%	kg	075.263	075.00
0909.32.00	- - Crushed or ground	20%	kg	075.263	075.00
	- Seeds of anise, badian, caraway or fennel; juniper berries:				
0909.61.00	- - Neither crushed nor ground	20%	kg	075.265	075.00
0909.62.00	- - Crushed or ground	20%	kg	075.265	075.00
09.10	Ginger, saffron, turmeric (<i>curcuma</i>), thyme, bay leaves, curry and other spices.				
	- Ginger:				
0910.11.00	- - Neither crushed nor ground	20%	kg	075.27	075.00
0910.12.00	- Crushed or ground	20%	kg	075.27	075.00
0910.20.00	- Saffron	20%	kg	075.281	075.00
0910.30.00	- Turmeric (<i>curcuma</i>)	20%	kg	075.291	075.00
	- Other spices:				
0910.91.00	- - Mixtures referred to in Note 1 (b) to this Chapter	20%	kg	075.293	075.00
0910.99.00	- - Other	20%	kg	075.282	075.00

CHAPTER 10

CEREALS

Notes.

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

Subheading Note.

- 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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
10.01	Wheat and meslin.				
	- Durum wheat:				
1001.11.00	- - Seed	5%	kg	41.1	41.00
1001.19.00	- - Other	5%	kg	41.1	41.00
	- Other:				
1001.91.00	- - Seed	5%	kg	41.2	41.00
1001.99.00	- - Other	5%	kg	41.2	41.00
10.02	Rye				
1002.10.00	- Seed	5%	kg	45.1	45.00

1002.90.00	- Other	5%	kg	45.1	45.00
10.03	Barley.				
1003.10.00	- Seed	5%	kg	43.0	43.00
1003.90.00	- Other	5%	kg	43.0	43.00
10.04	Oats.				
1004.10.00	- Seed	5%	kg	0452	45.00
1004.90.00	- Other	5%	kg	0452	45.00
10.05	Maize (corn).				
1005.10.00	- Seed	5%	kg	44.1	44.00
1005.90.00	- Other	5%	kg	44.9	044.00
10.06	Rice.				
1006.10.00	- Rice in the husk (paddy or rough)	5%	kg	42.11	42.00
1006.20.00	- Husked (brown) rice	5%	kg	42.11	42.00
1006.30.00	- Semi-milled or wholly milled rice, whether or not polished or glazed	5%	kg	42.11	42.00
1006.40.00	- Broken rice	5%	kg	42.32	42.00
10.07	Grain Sorghum.				
1007.10.00	- Seed	5%	kg	45.31	45.00
1007.90.00	- Other	5%	kg	45.39	45.00
10.08	Buckwheat, millet and canary seeds; other cereals.				
HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
1008.10.00	- Buckwheat	5%	kg	45.92	45.00
	- Millet:				
1008.21.00	- - Seed	5%	kg	45.91	45.00
1008.29.00	- - Other	5%	kg	45.91	45.00
1008.30.00	- Canary seeds	5%	kg	45.93	45.00
1008.40.00	- Fonio (<i>Digitaria</i> spp.)	5%	kg	45.99	45.00
1008.50.00	- Quinoa (<i>Chenoposium quinoa</i>)	5%	kg	45.99	45.00
1008.60.00	- Triticale	5%	kg	45.99	45.00
1008.90.00	Other cereals	5%	kg	45.99	45.00

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

Notes.

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

2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3). Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

(B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that 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	
			315 micrometres (microns)	500 micrometers (microns)
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 %	-

1. 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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
11.01	Wheat or meslin flour.				
1101.00.00	Wheat or meslin flour.	5%	kg	046.00	046.00
11.02	Cereal flours other than of wheat or meslin.				
1102.20.00	- Maize (corn) flour	5%	kg	047.11	047.00
1102.90.00	- Other:	5%	kg	047.19	047.00
11.03	Cereal groats, meal and pellets.				
	- Groats and meal				
1103.11.00	- - Of wheat	5%	kg	046.21	046.00
1103.13.00	- - Of maize (corn)	5%	kg	047.21	047.00
1103.19.00	- - Of other cereals	5%	kg	047.22	047.00
1103.20.00	- Pellets	5%	kg	047.29	047.00

11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.				
1104.12.00	-- Of oats	5%	kg	048.13	048.13
1104.19.00	-- Of other cereals	5%	kg	048.13	048.13
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):				
1104.22.00	-- Of oats	5%	kg	048.14	048.13
1104.23.00	-- Of maize (corn)	5%	kg	048.14	048.13
1104.29.00	-- Of other cereals	5%	kg	048.14	048.13
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	5%	kg	048.15	048.13
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.				
1105.10.00	- Flour, meal and powder	5%	kg	056.41	056.40
1105.20.00	- Flakes, granules and pellets	5%	kg	056.42	056.40
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.				
1106.10.00	- Of the dried leguminous vegetables of heading 07.13	5%	kg	056.46	056.40

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
1106.20.00	- Of sago or of roots or tubers of heading 07.14:	5%	kg	056.47	056.40
1106.30.00	- Of the products of Chapter 8	5%	kg	056.48	056.40
11.07	Malt, whether or not roasted.				
1107.10.00	- Not roasted	5%	kg	048.21	048.20
1107.20.00	- Roasted	5%	kg	048.23	048.20
11.08	Starches; inulin.				
	- Starches:				
	- -Wheat starch				
1108.11.10	- - - For infant use	5%	kg	592.11	592.00
1108.11.90	- - - Other	20%	kg	592.11	592.00
	- - Maize (corn) starch				
1108.12.10	- - - For infant use	5%	kg	592.12	592.00

1108.12.90	- - - Other	20%	kg	592.12	592.00
	- - Potato starch				
1108.13.10	- - - For infant use	5%	kg	592.13	592.00
1108.13.90	- - - Other	20%	kg	592.13	592.00
	- - Manioc (cassava) starch				
1108.14.10	- - - For infant use	5%	kg	592.14	592.00
1108.14.90	- - - Other	20%	kg	592.14	592.00
	- - Other starches				
1108.19.10	- - - For infant use	5%	kg	592.15	592.00
1108.19.90	- - - Other	20%	kg	592.15	592.00
1108.20.00	- Inulin	20%	kg	592.15	592.00
1109.00.00	Wheat gluten, whether or not dried.	20%	kg	592.17	592.00

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) Sices or other products of Chapter 9;
- (c) Cereals (Chapter 10); or
- (d) Products of headings 12.01 to 12.07 or 12.11.

4. Heading 12.11 applies, inter alia, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
- (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
- (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

5. For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:

- (a) Dead single-cell micro-organisms of heading 21.02;
- (b) Cultures of micro-organisms of heading 30.02; or
- (c) Fertilisers of heading 31.01 or 31.05.

Subheading Note.

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
12.01	Soya beans, whether or not broken.				
1201.10.00	- Seed	5%	kg	222.21	220.00
1201.90.00	- Other	5%	kg	222.29	220.00
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.				
1202.30.00	- Seed	5%	kg	222.21	220.00
	- Other:				220.00
1202.41.00	- - In shell	5%	kg	222.11	220.00
1202.42.00	- - Shelled, whether or not broken	5%	kg	222.12	220.00
1203.00.00	Copra.	20%	kg	223.1	220.00
1204.00.00	Linseed, whether or not broken.	5%	kg	223.41	220.00

12.05	Rape or colza seeds, whether or not broken.				
1205.10.00	- Low erucic acid rape or colza seeds:	5%	kg	222.61	220.00
1205.90.00	- Other	5%	kg	222.61	220.00
1206.00.00	Sunflower seeds, whether or not broken.	5%	kg	222.41	220.00
12.07	Other oil seeds and oleaginous fruits, whether or not broken				
1207.10.00	- Palm nuts and kernels	5%	kg		220.00
	- Cotton seeds				
1207.21.00	- - Seeds	5%	kg		220.00
1207.29.00	- - Other	5%	kg		220.00
1207.30.00	- - Castor oil seeds	5%	kg		220.00
1207.40.00	- Sesamum seeds	5%	kg		220.00
1207.50.00	- Mustard seeds:	5%	kg		220.00
1207.60.00	- Safflower (Carthamus tinctorius seeds)	5%	kg		220.00
1207.70.00	- Melon seeds	5%	kg		220.00
	- Other				
1207.91.00	- - Poppy seeds	5%	kg		220.00
1207.99.00	- - Other	5%	kg		220.00
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.				
1208.10.00	- Of soya beans	5%	kg	223.91	220.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
1208.90.00	- Other	5%	kg	223.91	220.00
12.09	Seeds, fruit and spores, of a kind used for sowing.				
1209.10.00	Sugar beet seeds	5%	kg	292.52	292.50
	- Seeds of forage plants:				
1209.21.00	- - Lucerne (alfalfa) seeds	5%	kg	292.52	292.50
1209.22.00	- - Clover (Trifolium spp.) seeds	5%	kg	292.52	292.50
1209.23.00	- - Fescue seeds	5%	kg	292.52	292.50
1209.24.00	- - Kentucky blue grass (Poa pratensis L.) seeds	5%	kg	292.52	292.50
1209.25.00	- - Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	5%	kg	292.52	292.50
1209.29.00	- - Other	5%	kg	292.52	292.50
1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	5%	kg	292.53	292.50
	- Other:				

1209.91.00	-- Vegetable seeds	5%	kg	292.54	292.50
1209.99.00	-- Other	5%	kg	292.59	292.50T WIN
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.				
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	20%	kg	054.84	054.80
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	20%	kg	054.84	054.80
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.				
1211.20.00	- Ginseng roots	20%	kg	292.42	292.40
1211.30.00	- Coca leaf	20%	kg	292.43	292.40
1211.40.00	- Poppy straw	20%	kg	292.43	292.40
1211.90.00	- Other	20%	kg	292.49	292.40
1212	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 Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Seaweeds and other algae:				
1212.21.00	-- Fit for human consumption	20%	kg	292.97	292.90
1212.29.00	-- Other	20%	kg	292.97	292.90
	- Other:				
1212.91.00	-- Sugar beet	20%	kg	054.87	054.80
1212.92.00	-- Locust beans (carob)	20%	kg	054.89	054.80
1212.93.00	-- Sugar cane	20%	kg	054.88	054.80
1212.94.00	-- Chicory roots	20%	kg	954.89	054.80
1212.99.00	-- Other:	20%	kg	954.89	054.80
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the	20%	kg	081.11	081

	form of pellets.				
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether of not in the form of pellets.				
1214.10.00	- Lucerne (alfalfa) meal and pellets	20%	kg	081.12	081
1214.90.00	- Other	20%	kg	081.13	081

CHAPTER 13

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Note.

1. Heading 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.
The heading does not apply to:
 - (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);
 - (b) Malt extract (heading 19.01);
 - (c) Extracts of coffee, tea or maté (heading 21.01);
 - (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
 - (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
13.01	Lac; natural gums, resins, gum-resins and oleoresin (for example, balsams).				
1301.20.00	- Gum Arabic	20%	kg	292.22	292.20
1301.90.00	- Other	20%	kg	292.29	292.20
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.				
	- Vegetable saps and extracts:				
1302.11.00	- - Opium	20%	kg	292.94	292.90

1302.12.00	-- Of liquorice	20%	kg	292.94	292.90
1302.13.00	-- Of hops	20%	kg	292.94	292.90
1302.19.00	-- Other:	20%	kg	292.94	292.90
1302.20.00	- Pectic substances, pectinates and pectates	20%	kg	292.95	292.90
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:				292.90
1302.31.00	-- Agar-agar	20%	kg	292.96	292.90
1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	20%	kg	292.96	292.90
1302.39.00	-- Other	20%	kg	292.96	292.90

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).

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).				
1401.10.00	- Bamboos	20%	kg	292.31	292.30
1401.20.00	- Rattans	20%	kg	292.32	292.30
1401.90.00	- Other	20%	kg	292.39	292.30
[14.02]	Deleted				

[14.03]	Deleted				
14.04	Vegetable products not elsewhere specified or included.				
1404.20.00	- Cotton linters	20%	kg	292.2	292.30
1404.90.00	- Other	20%	kg	292.99	292.90

SECTION III

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

CHAPTER 15

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

Notes.

1. This Chapter does not cover:
 - (a) Pig fat or poultry fat of heading 02.09;

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

Subheading Note.

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
15.01	Pig fat (including lard) and poultry fat, other than that of heading 0209.00.00 or 1503.00				
1501.10.00	- Lard	20%	kg	411.21	411.00
1501.20.00	- Other pig fat	20%	kg	411.29	411.00
1501.90.00	-Other	20%	kg	411.29	411.00
15.02	Fats of bovine animals, sheep or goats, other than those of heading 1503.00				
1502.10.00	- Tallow	20%	kg	411.32	411.00
1502.90.00	- Other	20%	kg	411.32	411.00

1503.00.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	20%	kg	411.33	411.00
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.				
1504.10.00	- Fish-liver oils and their fractions	20%	kg	411.11	411.00
1504.20.00	- Fats and oils and their fractions, of fish, other than liver oils	20%	kg	411.12	411.00
1504.30.00	- Fats and oils and their fractions, of marine mammals	20%	kg	411.13	411.00
1505.00.00	Wool grease and fatty substances derived therefrom (including lanolin).	20%	kg	411.34	411.00
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	20%	kg	411.34	411.00
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.				
1507.10.00	- Crude oil, whether or not degummed	5%	kg	421.11	421.00
1507.90.00	- Other	5%	kg	421.19	421.00
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
1508.10.00	- Crude oil	20%	kg	421.31	421.00
1508.90.00	- Other	20%	kg	421.39	421.00
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.				
1509.10.00	- Virgin	20%	kg/l	421.41	421.00
1509.90.00	- Other	20%	kg/l	421.42	421.00
1510.00.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified,	20%	kg/l	421.49	421.00

	including blends of these oils or fractions with oils or fractions of heading 15.09.				
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.				
1511.10.00	- Crude oil	20%	kg/l	422.21	421.00
	Other				
1511.90.00	Other	20%	kg/l	422.29	422.00
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.				
	- Sunflower-seed or safflower oil and fractions thereof:				
1512.11.00	-- Crude oil	20%	kg/l	421.51	421.00
1512.19.00	-- Other	20%	kg/l	421.59	421.00
	- Cotton-seed oil and its fractions:				
1512.21.00	-- Crude oil, whether or not gossypol has been removed	20%	kg/l	421.21	421.00
1512.29.00	-- Other	20%	kg/l	421.29	421.00
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.				
	- Coconut (copra) oil and its fractions:				
1513.11.00	-- Crude oil	20%	kg/l	422.31	421.00
1513.19.00	-- Other	20%	kg/l	422.31	421.00
	- Palm kernel or babassu oil and fractions thereof:				
1513.21.00	-- Crude oil	20%	kg/l	422.41	421.00
1513.29.00	-- Other	20%	kg/l	422.49	422.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.				
	- Low erucic acid rape or colza oil and its fractions:				
1514.11.00	-- Crude oil	20%	kg/l	422.41	421.00
1514.19.00	-- Other	20%	kg/l	422.42	422.00
	- Other:				
1514.91.00	-- Crude oil	20%	kg/l	422.43	421.00
1514.99.00	-- Other	20%	kg/l	422.49	422.00

15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.				
	- Linseed oil and its fractions:				
1515.11.00	-- Crude oil	20%	kg/l	422.11	422.00
1515.19.00	-- Other	20%	kg/l	422.19	422.00
	-Maize (corn) oil and its fractions:				
1515.21.00	-- Crude oil	20%	kg/l	421.61	421.00
1515.29.00	-- Other	20%	kg/l	421.69	421.00
1515.30.00	- Castor oil and its fractions	20%	kg/l	422.5	422.00
1515.50.00	- Sesame oil and its fractions	20%	kg/l	421.8	421.00
1515.90.00	Other	20%	kg/l	###	421.00
1516.00	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.				
1516.10.00	- Animal fats and oils and their fractions:	20%	kg/l	431.21	431.00
1516.20.00	- Vegetable fats and oils and their fractions	20%	kg/l	431.29	431.00
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.				
1517.10.00	- Margarine, excluding liquid margarine	5%	kg/l	091.01	091.01

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
1517.90.00	- Other	5%	kg/l	091.01	091.01
1518.00.00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized 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	20%	kg/l	431.1	431.00

	included.				
1520.00.00	Glycerol, crude; glycerol waters and glycerol lyes	20%	kg/l	512.22	510.00
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.				
1521.10.00	- Vegetable waxes	20%	kg/l	431.41	431.00
1521.90.00	- Other	20%	kg/l	431.42	431.00
1522.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	20%	kg/l	431.33	431.00

SECTION IV

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

Note.

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

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

Notes.

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

Subheading Notes.

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
1601.00.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	5%	kg	017.20	17.20
16.02	Other prepared or preserved meat, meat offal or blood.				
1602.10.00	- Homogenised preparations	5%	kg	017.20	17.20
1602.20.00	- Of liver of any animal	5%	kg	017.3	17.20
	- Of poultry of heading 01.05				
1602.31.00	- - Of turkeys	5%	kg	017.43	17.20

1602.32.00	-- Of fowls of the species <i>Gallus domesticus</i>	5%	kg	017.43	17.20
1602.39.00	-- Other	5%	kg	017.43	17.20
	- Of swine				
1602.41.00	-- Hams and cuts thereof	5%	kg	017.5	17.20
1602.42.00	-- Shoulders and cuts thereof	5%	kg	017.5	17.20
1602.49.00	-- Other, including mixtures	5%	kg	017.5	17.20
1602.50.00	- Of bovine animals	5%	kg	017.6	17.20
1602.90.00	- Other, including preparations of blood of any animal	5%	kg	017.9	17.20
1603.00.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	20%	kg	017.1	17.10
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.				
	- Fish, whole or in pieces, but not minced:				
1604.11.00	-- Salmon	20%	kg	037.11	037.00
1604.12.00	-- Herring	20%	kg	037.12	037.00
1604.13.00	-- Sardines, sardinella and brisling or sprats:	20%	kg	037.12	037.00
1604.14.00	-- Tunas, skipjack and bonito (<i>Sarda</i> spp.):	20%	kg	037.13	037.00
1604.15.00	-- Mackerel	20%	kg	037.14	037.00
1604.16.00	-- Anchovies	20%	kg	037.15	037.00
1604.17.00	-- Eels	20%	kg	037.16	037.00
1604.19.00	-- Other	20%	kg	037.15	037.00
1604.20.00	- Other prepared or preserved fish	20%	kg	037.16	037.00
	- Caviar and caviar substitutes:				
1604.31.00	-- Caviar	20%	kg	037.17	037.00
1604.32.00	-- Caviar substitutes	20%	kg	037.17	037.00
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.				
1605.10.00	- Crab	20%	kg	037.21	037.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Shrimps and prawns:				
1605.21.00	-- Not in airtight container	20%	kg	037.21	037.00
1605.29.00	-- Other	20%	kg	037.21	037.00
1605.30.00	- Lobster	20%	kg	037.21	037.00
1605.40.00	- Other crustaceans	20%	kg	#	037.00
	- Molluscs:				
1605.51.00	-- Oysters	20%	kg	037.22	037.00
1605.52.00	-- Scallops, including queen scallops	20%	kg	037.22	037.00
1605.53.00	-- Mussels	20%	kg	037.22	037.00

1605.54.00	-- Cuttle fish and squid	20%	kg	037.22	037.00
1605.55.00	-- Octopus	20%	kg	037.22	037.00
1605.56.00	-- Clams, cockles and arkshells	20%	kg	037.22	037.00
1605.57.00	-- Abalone	20%	kg	037.22	037.00
1605.58.00	-- Snails, other than sea snails	20%	kg	037.22	037.00
1605.59.00	-- Other:	20%	kg	037.21	037.00
	- Other aquatic invertebrates:				
1605.61.00	-- Seacucumbers	20%	kg	037.22	037.00
1605.62.00	-- Sea urchins	20%	kg	037.22	037.00
1605.63.00	-- Jellyfish	20%	kg	037.22	037.00
1605.69.00	-- Other	20%	kg	037.22	037.00

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Note.

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

Subheading Notes.

1. For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5⁰.
2. Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69⁰ or more but less than 93⁰. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.				
	- Raw sugar not containing added flavouring or colouring:				
1701.12.00	-- Beet sugar	20%	kg	061.12	061.10
1701.13.00	-- Cane sugar specified in Subheading Note 2 to this Chapter	20%	kg	061.12	061.10
1701.14.00	-- Other cane sugar	20%	kg	061.12	061.10
	- Other				

1701.91.00	- Containing added flavouring or colouring	20%	kg	061.12	061.10
1701.99.00	- Other	20%	kg	061.12	061.10
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.				
	- Lactose and lactose syrup:				
1702.11.00	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	20%	kg	061.91	061.90
1702.19.00	-- Other	20%	kg	061.91	061.90
1702.20.00	- Maple sugar and maple syrup	20%	kg	061.92	061.90
1702.30.00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	20%	kg	061.93	061.90
1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	20%	kg	061.94	061.90
1702.50.00	- Chemically pure fructose	20%	kg	061.95	061.90
1702.60.00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	20%	kg	061.96	061.90
1702.90.00	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:	20%	kg	061.9	061.90
1703.00	Molasses resulting from the extraction or refining of sugar.				
1703.10.00	- Cane molasses	20%	kg	061.5	061.50
1703.90.00	- Other	20%	kg	061.5	061.50
17.04	Sugar confectionery (including white chocolate), not containing cocoa.				
1704.10.10	- Chewing gum, whether or not sugar-coated	20%	kg	062.21	062.00
1704.10.90	-- Chewing gum, sugar free	5%	kg	062.21	062.00
1704.90.00	- Other	20%	kg	062.21	062.00

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, 2105, 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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
1801.00.00	Cocoa beans, whole or broken, raw or roasted	20%	kg	072.00	072.00
1802.00.00	Cocoa shell, husk, skins and other cocoa waste.	20%	kg	072.5	072.00
1803.00	Cocoa paste, whether or not defatted				
1803.10.00	- Not defatted	20%	kg	072.31	072.00
1803.20.00	- Wholly or partly defatted	20%	kg	072.32	072.00

1804.00.00	Cocoa butter, fat and oil.	20%	kg	072.4	072.00
18.05.00.00	Cocoa powder, not containing added sugar or other sweetening matter	20%	kg	072.10	072.00
18.06	Chocolate and other food preparations containing cocoa				
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	20%	kg	073.10	073.00
1806.20.00	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	20%	kg	073.20	073.00
	- Other, in blocks, slabs or bars:				073.00
1806.31.00	- - Filled	20%	kg	073.31	073.00
1806.32.00	- - Not filled	20%	kg	073.39	073.00
1806.90.00	- Other	20%	kg	073.90	073.00

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 cereals 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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing				

	cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.				
1901.10.00	- Preparations for infant use, put up for retail sale	5%	kg	098.93	098.93
1901.20.00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	20%	kg	048.50	048.50
1901.90.00	- Other	20%	kg	048.50	048.50
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.				
	-Uncooked pasta, not stuffed or otherwise prepared:				
1902.11.00	- - Containing eggs	5%	kg	048.31	048.30
1902.19.00	- - Other	5%	kg	098.39	098.93
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	5%	kg	098.91	098.90
1902.30.00	- Other pasta	5%	kg	098.91	098.10
1902.40.00	- Couscous	5%	kg	098.91	098.90
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	20%	kg	056.45	056.40
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 of other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included				
1904.10.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	5%	kg	048.11	048.10

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	5%	kg	048.11	048.10
1904.30.00	- Bulgur wheat	5%	kg	048.11	048.10
1904.90.00	- Other	5%	kg	048.12	048.10

19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.				
1905.10.00	- Crispbread	20%	kg	048.41	048.40
1905.20.00	- Gingerbread and the like	20%	kg	048.42	048.40
	- Sweet biscuits; waffles and wafers				
1905.31.00	- - Sweet biscuits	20%	kg	048.42	048.40
1905.32.00	- - Waffles and wafers:	20%	kg	048.42	048.40
1905.40.00	- Rusks, toasted bread and similar toasted products	20%	kg	048.42	048.40
1905.90.00	- Other:	20%	kg	048.42	048.40

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

Notes.

1. This Chapter does not cover:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood,

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

Subheading Notes.

1. For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
2. For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of

this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41.00, 2009.61 and 2009.71, the expression “Brix value” means the direct reading of degrees Brix obtain from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20⁰ C or corrected for 20⁰ C if the reading is made at a different temperature.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.				
2001.10.00	- Cucumbers and gherkins:	20%	kg	056.71	056.70
2001.90.00	- Other	20%	kg	056.71	056.70
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.				
	- Tomatoes, whole or in pieces				
2002.10.10	- - Tinned tomatoes in water which do not contain added salt or sugar	20%	kg	056.72	056.70
2002.10.90	- - Other	5%	kg	056.72	056.70
2002.90.00	- Other:	20%	kg	056.73	056.70
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid				
	- Mushrooms of the genus Agaricus				
2003.10.10	- - Tinned mushrooms and truffles in water which do not contain added salt or sugar	5%	kg	056.74	056.60
2003.10.90	- - Other	20%	kg	056.74	056.60
2003.90.00	- Other	20%	kg	056.74	056.60
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06				
2004.10.00	- Potatoes	20%	kg	056.60	056.60
2004.90.00	- Other vegetables and mixtures of vegetables	20%	kg	056.61	056.60
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.00				
	- Homogenized vegetables				
2005.10.10	- - For infant food	5%	kg	098.12	098.10
2005.10.20	- - For dietetic purpose	5%	kg	098.12	098.10
2005.10.30	- - Tinned vegetables in water which do not contain added salt or sugar	5%	kg	098.12	098.10
2005.10.90	- - Other	20%	kg	098.12	098.10
	- Potatoes				
2005.20.10	- - Tinned vegetables in water which do not contain added salt or sugar	5%	kg	098.76	098.90
2005.20.90	- - Other	20%	kg	098.76	098.90

	- Peas (<i>Pisum sativum</i>):				
2005.40.10	-- Tinned peas (<i>Pisum sativum</i>) in water which do not contain added salt or sugar	5%	kg	098.79	098.90
2005.40.90	-- Other	20%	kg	098.79	098.90
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):				
	-- Beans shelled				
2005.51.10	-- Tinned beans in water which do not contain added salt or sugar	5%	Kg	056.79	056.70
2005.51.90	-- Other	20%	kg	056.79	056.70
	-- Other				
2005.59.10	-- Tinned vegetables in water which do not contain added salt or sugar	5%	Kg	056.79	056.70
2005.59.90	-- Other	20%	kg	056.79	056.70
	- Asparagus				
2005.60.10	-- Tinned asparagus in water which do not contain added salt or sugar	5%	kg	056.79	056.70
2005.60.90	-- Other	20%	kg	056.79	056.70
	- Olives				
2005.70.10	-- Tinned olives in water which do not contain added salt or sugar	5%	kg	056.79	056.70
2005.70.90	-- Other	20%	kg	056.79	056.70
	- Sweet corn (<i>Zea mays var. saccharata</i>):				
2005.80.10	-- Tinned sweet corn in water which do not contain added salt or sugar	5%	kg	056.77	056.70
2005.80.90	-- Other	20%	kg	056.77	056.70
	- Other vegetables and mixtures of vegetables				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Bamboo shoots				
2005.91.10	-- Tinned bamboo shoots in water which do not contain added salt or sugar	5%	kg	056.77	056.70
2005.91.90	-- Other	20%	kg	056.77	056.70
	-- Other				
2005.99.10	-- Tinned vegetables in water which do not contain added salt or sugar	5%	kg	056.77	056.70
2005.99.90	-- Other	20%	kg	056.77	056.70
2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized).	20%	kg	062.11	062.00

20.07	Jams, fruit jellies, marmalade, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.				
	- Homogenised preparations				
2007.10.10	-- For infant food	5%	kg	098.13	098.10
2007.10.20	-- For dietetic purpose	5%	kg	098.13	098.10
2007.10.90	-- Other	20%	kg	098.13	098.10
	- Other:				
2007.91.00	-- Citrus Fruit	20%	kg	058.10	058.00
2007.99.00	-- Other	20%	kg	058.10	058.00
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.				
	- Nuts, ground-nuts and other seeds, whether or not mixed together:				
	- Ground nuts				
2008.11.10	-- Tinned ground nuts in water or juice which do not contain added salt or sugar	5%	kg	058.90	058.00
2008.11.90	-- Other	20%	kg	058.90	058.00
	- Other, including mixtures				
2008.19.10	-- Tinned fruit in water or juice which do not contain added salt or sugar	5%	kg	058.92	058.00
2008.19.90	-- Other	20%	kg	058.92	058.00
	- Pineapples				
2008.20.10	-- Tinned pineapples in water or juice which do not contain added salt or sugar	5%	kg	058.93	058.00
2008.20.90	-- Other	20%	kg	058.93	058.00
	- Citrus fruit				
2008.30.10	-- Tinned citrus fruit in water or juice which do not contain added salt or sugar	5%	kg	058.94	058.00
2008.30.90	-- Other	20%	kg	058.94	058.00
	- Pears				
2008.40.10	-- Tinned pears in water or juice which do not contain added salt or sugar	5%	kg	058.96	058.00
2008.40.90	-- Other	20%	kg	058.96	058.00
	- Apricots				
2008.50.10	-- Tinned apricots in water or juice which do not contain added salt or sugar	5%	kg	058.95	058.00
2008.50.90	-- Other	20%	kg	058.95	058.00
	- Cherries				
2008.60.10	-- Tinned cherries in water or juice which do not contain added salt or sugar	5%	kg	058.95	058.00

2008.60.90	-- Other	20%	kg	058.95	058.00
	- Peaches, including nectarines				
2008.70.10	-- Tinned peaches, including nectarines in water or juice which do not contain added salt or sugar	5%	kg	058.95	058.00
2008.70.90	-- Other	20%	kg	058.95	058.00
	- Strawberries				
2008.80.10	-- Tinned strawberries in water or juice which do not contain added salt or sugar	5%	kg	058.96	058.00
2008.80.90	-- Other	20%	kg	058.96	058.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Other, including mixtures other than those of subheading 2008.19:				
	-- Palm hearts				
2008.91.10	-- Tinned palm heart in water or juice which do not contain added salt or sugar	5%	kg	058.96	058.00
2008.91.90	-- Other	20%	kg	058.96	058.00
	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)				
2008.93.10	-- Tinned cranberries in water or juice which do not contain added salt or sugar	5%	kg	058.97	058.00
2008.93.90	-- Other	20%	kg	058.97	058.00
2008.97.00	-- Mixtures	20%	kg	058.97	058.00
2008.97.10	-- Tinned mixtures in water or juice which do not contain added salt or sugar	5%	kg	058.97	058.00
2008.97.90	-- Other	20%	Kg	058.97	058.00
	-- Other:				
2008.99.10	-- Tinned fruit in water or juice which do not contain added salt or sugar	5%	kg	058.96	058.00
2008.99.90	-- Other	20%	kg	058.96	58.00
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.				
	- Orange juice:				
2009.11.00	-- Frozen	5%	kg&l	059.11	059.00
2009.12.00	-- Not frozen, of a Brix value not exceeding 20	5%	kg&l	059.11	059.00
2009.19.00	-- Other:	5%	kg&l	059.13	059.00
	- Grapefruit (including pomelo) juice				

2009.21.00	- - Brix value not exceeding 20	5%	kg&l	059.21	059.00
2009.29.00	- - Other	5%	kg&l	059.22	059.00
	- Juice of any other single citrus fruit				
2009.31.00	- - Of a Brix value not exceeding 20	5%	kg&l	059.31	059.00
2009.39.00	- - Other	5%	kg&l	059.31	059.00
	- Pineapple juice				
2009.41.00	- - Of a Brix value not exceeding 20	5%	kg&l	059.91	059.00
2009.49.00	- - Other	5%	kg&l	059.91	059.00
2009.50.00	- Tomato juice	5%	kg&l	059.92	059.00
	- Grape Juice (including Grape Must)				
2009.61.00	- - Of a Brix value not exceeding 30	5%	kg&l	059.93	059.00
2009.69.00	- - Other	5%	kg&l	059.93	059.00
	- Apple juice				
2009.71.00	- - Of a Brix value not exceeding 20	5%	kg&l	059.94	059.00
2009.79.00	- - Other	5%	kg&l	059.94	059.00
	- Juice of any other single fruit or vegetable:				
2009.81.00	- - Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice:	5%	kg&l	059.95	059.00
2009.89.00	- - Other	5%	kg&l	059.95	059.00
2009.90.00	- Mixtures of juices	5%	kg&l	059.96	059.00

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

Notes.

1. This Chapter does not cover:
 - (a) Mixed vegetables of heading 07.12.;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
 - (c) Flavoured tea (heading 09.02);
 - (d) Spices or other products of headings 09.04 to 09.10;
 - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
 - (g) Prepared enzymes of heading 35.07.
2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading 21.01.

3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as 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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
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.				
	- Extracts, essences and concentrates, of coffee and preparations with a basis of these extracts essences or concentrates or with a basis of coffee:				
2101.11.00	- - Extracts, essences and concentrates	20%	kg	071.31	071.30
2101.12.00	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	20%	kg	071.31	071.30
2101.20.00	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences, or concentrates or with a	20%	kg	071.32	071.30

	basis of tea or mate				
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20%	kg	071.33	071.30
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.				
2102.10.00	- Active yeasts	20%	kg	098.61	098.60
2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	20%	kg	098.62	098.60
2102.30.00	- Prepared baking powders	20%	kg	098.63	098.60
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.				
	- Soya sauce				
2103.10.10	- - Soya sauce all of which do not contain added salt or sugar	5%	kg	098.41	098.40
2103.10.90	- - Other	20%	kg	098.41	098.40
2103.20.00	- Tomato ketchup and other tomato sauces:	20%	kg	098.42	098.40
2103.30.00	- Mustard flour and meal and prepared mustard	20%	kg	098.43	098.40
2103.90.00	- Other	20%	kg	098.49	098.40
21.04	Soups and broths and preparations therefor; homogenized composite food preparations.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2104.10.00	- Soups and broths and preparations therefor	20%	kg	098.50	098.50
	- Homogenized composite food preparations				
2104.20.10	- - For infant food	5%	kg	098.14	098.10
2104.20.20	- - For dietetic purposes	5%	kg	098.14	098.10
2104.20.90	- - Other	20%	kg	098.14	098.10
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	20%	kg	022.33	022.00
21.06	Food preparations not elsewhere specified or included				
2106.10.00	Protein concentrates and extured protein substances	20%	kg	098.90	098.90
	- Other				
2106.90.10	- - Soy products including tofu and soya milk; all	5%	kg	098.91	098.90

	of which do not contain salt or sugar				
2106.90.90	-- Other	20%	kg	098.91	098.90

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^oC.
3. For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.				
2201.10.00	- Mineral waters and aerated waters:	5%	kg&l	111.01	111.01
2201.90.00	- Other	5%	kg&l	111.01	111.01
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.				
	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured				
2202.10.10	- - Carbonated beverages containing at least 15g sugar per litre	20%	kg&l	111.01	111.021
2202.10.20	- - Other	20%	kg&l	111.01	111.021
2202.90.00	- Other	20%	kg&l	111.01	111.021
22.03	Beer made from malt.				
2203.00.10	- Beer (including lager, ale, stout, porter etc) with an alcohol content not exceeding 3%	£1.17 per lit	kg&l		112.30
2203.00.20	- Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 3% but not exceeding 4.5%	£1.91 per lit	kg&l		112.31
2203.00.30	- Beer (including lager, ale, stout, porter etc) with an alcohol content exceeding 4.5%	£4.27 per lit	kg&l		112.32
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09				
2204.10.00	- Sparkling wine	£6.42 per lit	kg&l	112.15	112.10
2204.21.00	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	£6.42 per lit	kg&l	112.15	112.10
2204.29.00	- - Other	£6.42 per lit	kg&l	112.15	112.10
2204.30.00	- - Other grape must	£6.42 per lit	kg&l	112.15	112.10

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2205.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.				
2205.10.00	- In containers holding 2 litres or less	£6.42 per lit	kg&l	112.15	112.10
2205.90.00	- Other	£6.42 per lit	kg&l	112.15	112.10
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.				
2206.00.10	Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content not exceeding 3%	£1.17	kg&l	112.20	112.20
2206.00.20	Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 3% but not exceeding 4.5%	£1.91	kg&l	112.21	112.21
2206.00.30	Fermented beverages n.e.s. (including cider, perry, mead) with an alcohol content exceeding 4.5%	£4.27	kg&l	112.22	112.22
2207.00.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.				
2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher	£18.09	kg&l	112.40	112.40
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength	£18.09	kg&l	112.40	112.40
2208.00.00	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.				
2208.20.00	- Spirits obtained by distilling grape wine or grape marc	£18.09	kg&l	112.42	112.40
2208.30.00	- Whiskies	£18.09	kg&l	112.41	112.40
2208.40.00	- Rum and other spirits obtained by distilling fermented sugarcane products:	£18.09	kg&l	112.41	112.40

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2208.50.00	- Gin and Geneva	£18.09	kg&l	112.45	112.40
2208.60.00	- Vodka	£18.09	kg&l	112.49	112.40
2208.70.00	- Liqueurs and cordials	£18.09	kg&l	112.49	112.40
	- Other				
2208.90.10	- - Spirit based beverages containing a premixed additive with an alcohol content not exceeding 7%	£4.22	kg&l	112.49	112.50
2208.90.20	- - Spirit based beverages containing a premixed additive with an alcohol content exceeding 7% but not exceeding 22%	£6.42	kg&l	112.49	112.41
2208.90.90	- - - Spirits, liquers, and other spirituous beverages n.e.s	£18.09	kg&l		112.40
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	20%	kg&l	098.44	098.40

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

Note.

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

Subheading Note.

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.				
2301.10.00	- Flours, meals and pellets of meat or meat offal; greaves	20%	kg	081.41	081.01
2301.20.00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	20%	kg	081.42	081.01
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.				
2302.10.00	- Of maize (corn)	20%	kg	081.24	
2302.30.00	- Of wheat	20%	kg	081.26	
2302.40.00	- Of other cereals	20%	kg	081.26	
2302.50.00	- Of other cereals:	20%	kg	081.23	
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.				
2303.10.00	-Residues of starch manufacture and similar residues	20%	kg	081.51	
2303.20.00	-Beet-pulp, bagasse and other waste of sugar manufacture	20%	kg	081.52	
2303.30.00	- Brewing or distilling dregs and waste	20%	kg	081.53	
2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	5%	kg	081.31	
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	20%	kg	081.32	
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.				
2306.10.00	- Of cotton seeds	20%	kg	081.33	

2306.20.00	- Of linseed	20%	kg	081.34	
2306.30.00	- Of sunflower seeds	20%	kg	081.35	

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Of rape or colza seeds:				
2306.41.00	- - Of low erucic acid rape or colza seeds	20%	kg	081.41	
2306.49.00	- - Other	20%	kg	081.49	
2306.50.00	- Of coconut or copra	20%	kg	081.37	
2306.60.00	- Of palm nuts or kernels	20%	kg	081.38	
2306.90.00	- Other	20%	kg	081.39	
2307.00.00	Wine lees; argol.	20%	kg	081.94	
2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	20%	kg	081.19	
23.09	Preparations of a kind used in animal feeding.				
2309.10.00	- - Dog or cat food, put up for retail sale	20%	kg	081.95	081.95
	- - Other				
2309.90.10	- - - Animal feed and supplements for agricultural purposes	5%	kg	081.95	081.01
2309.90.90	- - - Other	20%	kg	081.99	081.02

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

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

Subheading Note.

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
24.01	Unmanufactured tobacco; tobacco refuse.				
2401.10.00	- Tobacco, not stemmed/stripped	£22.37 Per kg	kg	121.10	121.00
2401.20.00	- Tobacco, partly or wholly stemmed/stripped	£22.37 Per kg	kg	121.20	121.00
2401.30.00	- Tobacco refuse	£22.37 Per kg	kg	121.20	121.00
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.				
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	£73.91 Per kg	kg	121.20	121.20
2402.20.00	- Cigarettes containing tobacco	£275.46 Per kg	kg	122.20	121.20
2402.90.00	- Other	£275.46 Per kg	kg	122.31	122.30
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenized” or “reconstituted” tobacco; tobacco extracts and essences.				
	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion:				
2403.11.00	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	£275.46 Per kg	kg	122.32	122.30
2403.19.00	-- Other	£275.46 Per kg	kg	122.32	122.30
	- Other				
2403.91.00	-- “Homogenised” or “reconstituted” tobacco	£275.46 Per kg	kg	122.39	122.30
2403.99.00	-- Other:	£275.46 Per kg	kg	122.39	122.30

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 Fe₂O₃ (heading 28.21);
 - (c) Medicaments or other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
 - (f) Precious or semi-precious stones (heading 71.02 or 71.03);
 - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (h) Billiard chinks (heading 95.04); or
 - (i) Writing or drawing chinks or tailors' chinks (heading 96.09).
3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
4. Heading 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerscham (whether or not in polished pieces); amber; agglomerated meerscham and agglomerated amber, in plates, rods, sticks or similar forms, not

worked after moulding; jet; rontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2501.00.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	20%	kg	278.30	278.30
2502.00.00	Unroasted iron pyrites.	20%	kg	274.20	274.00
2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	20%	kg	274.10	274.00
25.04.	Natural graphite.				
2504.10.00	- In powder or in flakes	20%	kg	278.22	278.20
2504.90.00	- Other	20%	kg	278.22	278.20
25.05	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26				
2505.10.00	- Silica sands and quartz sands	20%	kg	273.31	273.00
2505.90.00	- Other	20%	kg	273.31	273.00
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape				
2506.10.00	- Quartz	20%	kg	278.51	278.50
2506.20.00	- Quartzite	20%	kg	###	278.50
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	20%	kg	278.26	278.20
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.				
2508.10.00	- Bentonite	20%	kg	278.27	278.20
2508.30.00	- Fire-clay	20%	kg	278.29	278.20
2508.40.00	- Other clays	20%	kg	278.29	278.20
2508.50.00	- Andalusite, kyanite and sillimanite	20%	kg	278.29	278.20
2508.60.00	- Mullite	20%	kg	278.29	278.20
2508.70.00	- Chamotte or dinas earths	20%	kg	278.29	278.20

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2509.00.00	Chalk.	20%	kg	278.91	278.90
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.				
2510.10.00	- Natural barium sulphate (barytes)	20%	kg	278.92	278.90
2510.20.00	- Natural barium carbonate (witherite)	20%	kg	278.92	278.90
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading- 28.16.				
2511.10.00	- Natural barium sulphate (barytes)	20%	kg	278.92	278.90
2511.20.00	- Natural barium carbonate (witherite)	20%	kg	278.92	278.90
2512.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	20%	kg	278.95	278.90
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated				
2513.10.00	- Pumice stone	20%	kg	###	277.00
2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	20%	kg	277.22	277.00
2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of rectangular (including square) shape.	20%	kg	273.11	273.00
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.				
	- Marble and travertine:				

2515.11.00	-- Crude or roughly trimmed	20%	kg	273.12	273.00
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HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2515.12.00	- - Merely cut, by sawing or otherwise, into blocks-or slabs of a rectangular (including square) shape	20%	kg	273.11	273.00
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	20%	kg	273.11	273.00
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.				
	- Granite:				
2516.11.00	- - Crude or roughly trimmed	20%	kg	273.13	273.00
2516.12.00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	20%	kg	273.13	273.00
2516.20.00	-Sandstone	20%	kg	###	273.00
2516.90.00	-Other monumental or buildingstone	20%	kg	273.13	273.00
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat- treated.				
2517.10.00	- 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	20%	kg	273.41	273.00
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	20%	kg	273.42	273.00
2517.30.00	- Tarred macadam	20%	kg	273.42	273.00
	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:				
2517.41.00	-- Of marble	20%	kg	273.44	273.00
2517.49.00	-- Other	20%	kg	273.49	273.00
25.18	Dolomite, whether or not calcined, or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including				

	square) shape; dolomite ramming mix.				
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HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2518.10.00	- Dolomite not calcined or sintered	20%	kg	278.23	278.20
2518.20.00	- Calcined or sintered dolomite	20%	kg	278.23	278.20
2518.30.00	- Dolomite ramming mix	20%	kg	278.23	278.20
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.				
2519.10.00	- Natural magnesium carbonate (magnesite)	20%	kg	278.24	278.20
2519.90.00	- Other	20%	kg	278.25	278.20
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.				
2520.10.00	- Gypsum; anhydrite:	20%	kg	273.23	273.00
2520.20.00	- Plasters	20%	kg	273.24	273.00
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	20%	kg	273.22	273.00
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.				
	- Quicklime				
2522.10.10	- - Building materials	5%	kg	661.11	661.10
2522.10.90	- - Other	20%	kg	661.11	661.10
	- Slaked lime				
2522.20.10	- - Building materials	5%	kg	661.12	661.10
2522.20.90	- - Other	20%	kg	661.12	661.10
	- Hydraulic lime				
2522.30.10	- - Building materials	5%	kg	661.13	661.10
2522.30.90	- - Other	20%	kg	661.13	661.10
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.				
2523.10.00	- Cement clinkers	20%	kg	661.21	661.20
	Portland cement:				
2523.21.00	- - White cement, whether or not artificially	5%	kg	661.21	661.20

	coloured				
2523.29.00	- - Other	5%	kg	661.22	661.20
2523.30.00	- Aluminous cement	5%	kg	661.23	661.20
HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2523.90.00	- Other hydraulic cements	20%	kg	661.29	661.20
25.24	Asbestos.				
2524.10.00	- Crocidolite	20%	kg	###	278.40
2524.90.00	- Other	20%	kg	###	278.40
25.25	Mica, including splittings; mica waste.				
2525.10.00	- Crude mica and mica rifted into sheets or splittings	20%	kg	278.52	278.50
2525.20.00	- Mica powder	20%	kg	278.52	278.50
2525.30.00	- Mica waste	20%	kg	278.52	278.50
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.				
2526.10.00	- Not crushed, not powdered	20%	kg	278.93	278.90
2526.20.00	- Crushed or powdered:	20%	kg	278.93	278.90
2528.00.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H₃BO₃ calculated on the dry weight.	20%	kg	278.94	278.90
25.29	Felspar; leucite; nepheline and nepheline syenite; fluorspar.				
2529.10.00	- Felspar	20%	kg	278.53	278.50
	- Fluorspar:				
2529.21.00	- - Containing by weight 97% or less of calcium fluoride	20%	kg	278.54	278.50
2529.22.00	- - Containing by weight more than 97% of calcium fluoride	20%	kg	278.54	278.50
2529.30.00	- Leucite; nepheline and nepheline syenite	20%	kg	278.53	278.50
25.30	Mineral substances not elsewhere specified or included.				
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	20%	kg	278.98	278.90
2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	20%	kg	278.99	278.90
2530.90.00	- Other	20%	kg	278.99	278.90

CHAPTER 26

ORES, SLAG AND ASH

Notes.

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

Subheading Notes.

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
26.01	Iron ores and concentrates, including roasted iron pyrites.				
	- Iron ores and concentrates, other than roasted iron pyrites:				
2601.11.00	- - Non-agglomerated	20%	kg	281.50	280.00
2601.12.00	- - Agglomerated	20%	kg	281.60	280.00
2601.20.00	- Roasted iron pyrites	20%	kg	281.40	280.00
2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more calculated on the dry weight	20%	kg	287.70	280.00
2603.00.00	Copper ores and concentrates.	20%	kg	283.10	280.00
2604.00.00	Nickel ores and concentrates	20%	kg	284.10	280.00
2605.00.00	Cobalt ores and concentrates	20%	kg	287.93	280.00
2606.00.00	Aluminium ores and concentrates	20%	kg	285.10	280.00
2607.00.00	Lead ores and concentrates.	20%	kg	287.40	280.00
2608.00.00	Zinc ores and concentrates	20%	kg	287.50	280.00
2609.00.00	Tin ores and concentrates	20%	kg	287.60	280.00
2610.00.00	Chromium ores and concentrates	20%	kg	287.91	280.00
2611.00.00	Tungsten ores and concentrates	20%	kg	287.92	280.00
26.12	Uranium or thorium ores and concentrates.				
2612.10.00	- Uranium ores and concentrates	20%	kg	286.10	280.00
2612.20.00	- Thorium ores and concentrates	20%	kg	286.20	280.00
26.13	Molybdenum ores and concentrates.				

2613.10.00	- Roasted	20%	kg	287.81	280.00
2613.90.00	- Other	20%	kg	287.82	280.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2614.00.00	Titanium ores and concentrates.	20%	kg	287.83	280.00
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates				
2615.10.00	- Zirconium ores and concentrates	20%	kg	287.84	280.00
2615.90.00	- Other	20%	kg	287.85	280.00
26.16	Precious metal ores and concentrates		kg		
2616.10.00	- Silver ores and concentrates	20%	kg	289.11	280.00
2616.90.00	- Other	20%	kg	289.11	280.00
26.17	Other ores and concentrates				
2617.10.00	- Antimony ores and concentrates	20%	kg	287.99	280.00
2617.90.00	- Other	20%	kg	287.99	280.00
2618.00.00	Granulated slag (slag sand) the manufacture of iron or steel.	20%	kg	278.61	278.60
			kg		
2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	20%	kg	278.61	278.60
26.20	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.				
	- Containing mainly zinc:		kg		
2620.11.00	- - Hard zinc spelter	20%	kg	288.11	280.00
2620.19.00	- - Other	20%	kg	288.12	280.00
	- Containing mainly lead:				
2620.21.00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	20%	kg	288.16	280.00
2620.29.00	- - Other	20%	kg	288.17	280.00
2620.30.00	- Containing mainly copper	20%	kg	288.14	280.00
2620.40.00	- Containing mainly aluminium	20%	kg	288.15	280.00
2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	20%	kg	288.18	280.00
	- Other:		kg		
2620.91.00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	20%	kg	288.21	280.00
2620.99.00	- - Other	20%	kg	288.29	280.00

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HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
26.21	Other slag and ash; including seaweed ash (kelp); ash and residues from the incineration of municipal waste.				
2621.10.00	- Ash and residues from the incineration of municipal waste	20%	kg	278.71	278.60
2621.90.00	- Other	20%	kg	278.78	278.60

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^oC, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3. For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
 - (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
 - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
 - (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

1. For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

3. For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.

4. For the purposes of subheadings 2710.12, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210^oC (ASTM D86 method).
5. For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono- alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.				
	- Coal, whether or not pulverized, but not agglomerated:				
2701.11.00	- - Anthracite	20%	kg/m3	321.10	320.00
2701.12.00	- - Bituminous coal	20%	kg/m3	321.21	320.00
2701.19.00	- - Other coal	20%	kg/m3	321.22	320.00
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	20%	kg/m3	322.10	320.00
27.02	Lignite, whether or not agglomerated, excluding jet.				
2702.10.00	- Lignite, whether or not pulverized, but not agglomerated	20%	kg/m3	322.21	320.00
2702.20.00	- Agglomerated lignite	20%	kg/m3	322.22	320.00
2703.00.00	Peat (including peat litter), whether or not agglomerated	20%	kg/m3	322.22	320.00
2704.00.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	20%	kg/m3	325.01	320.00
	-				
2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	20%	kg/m3	345.00	340.00
2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	20%	kg/m3	335.21	335.10
	-				
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non- aromatic constituents.				
2707.10.00	- Benzoly (benzene)	20%	kg/m3	335.22	335.10
2707.20.00	- Toluol (toluene)	20%	kg/m3	335.23	335.10

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2707.30.00	- Xylol (xylenes)	20%	kg/m3	335.24	335.10
2707.40.00	-Naphthalene	20%	kg/m3	335.25	335.10
2707.50.00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250oC by the ASTM D 86 method	20%	kg/m3	335.25	335.10
	- Other:				
2707.91.00	- - Creosote oils	20%	kg/m3	335.25	335.10
2707.99.00	- - Other:	20%	kg/m3	335.25	335.10
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.				
2708.10.00	- Pitch	20%	kg/m3	335.31	335.30
2708.20.00	- Pitch coke	20%	kg/m3	335.32	335.30
2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude.	20%	kg/m3	335.32	333.00
2710.	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.				
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:				
	- - Light oils and preparations:				
2710.12.10	- - - Motor Spirit (gasoline)	£0.39	lit	334.11	334.10
2710.12.90	- - - Other	20%	kg/m3	335.32	334.60
	- - Other				
2710.19.10	- - - Kerosene (including type jet fuel)	20%	kg/m3	334.02	334.21
2710.19.20	- - - Gas oils including diesel oil and distillate fuel	£0.39	lit	334.31	334.30
2710.19.41	- - -Lubricating oils	20%	kg/m3	###	334.50
2710.19.42	- - - Lubricating greases	20%	kg/m3	344.47	335.10

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2710.19.43	- - -Hydraulic brake fluids and other prepared liquids for hydraulic transmission	20%	kg/m3	334.54	334.60
2710.19.49	- - - Other	20%	kg/m3	334.02	334.21
2710.19.90	- - - Other	20%	kg/m3	334.02	334.21
2710.20.00	- - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	20%	kg/m3	334.02	334.21
	- Waste oils:				
2710.91.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	20%	kg/m3	334.61	334.60
2710.99.00	- - Other	20%	kg/m3	334.69	334.60
27.11	Petroleum gases and other gaseous hydrocarbons.				
	- Liquefied:				
2711.11.00	- - Natural gas	20%	kg/m3	343.10	340.00
2711.12.00	- - Propane	20%	kg/m3	342.10	340.00
2711.13.00	- - Butanes	20%	kg/m3	342.50	340.00
2711.14.00	- - Ethylene, propylene, butylenes and butadiene	20%	kg/m3	344.10	340.00
2711.19.00	- - Other	20%	kg/m3	344.2	340.00
	-In gaseous state:				
2711.21.00	- - Natural gas	20%	kg/m3	343.2	340.00
2711.29.00	- - Other	20%	kg/m3	343.9	340.00
27.12	Petroleum jelly; paraffin wax, micro- crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.				
2712.10.00	- Petroleum jelly	20%	kg/m3	335.11	335.10
2712.20.00	- Paraffin wax containing by weight less than 0.75% of oil	20%	kg/m3	335.12	335.10
2712.90.00	- Other	20%	kg/m3	335.12	335.10
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.				
	- Petroleum coke:				
2713.11.00	- - Not calcined	20%	kg/m3	335.42	335.40
2713.12.00	- - Calcined	20%	kg/m3	335.42	335.40
2713.20.00	- Petroleum bitumen	20%	kg/m3	335.41	335.40

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous mineral	20%	kg/m3	335.41	335.40
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.				
2714.10.00	- Bituminous or oil shale and tar sands	20%	kg/m3	278.96	278.90
2714.90.00	- Other	20%	kg/m3	278.97	278.90
2715.00.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tarpitch (for example, bituminous mastics, cut-backs).	20%	kg/m3	335.43	335.40
2716.00.00	Electrical energy.	20%	kg/m3	351.00	335.40

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

1. (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

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

CHAPTER 28

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

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:
 - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - (b) Halide oxides of carbon (heading 28.12);
 - (c) Carbon disulphide (heading 28.13);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanato-diamminochromates (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 2.5g 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 peroxysalts.
Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
6. Heading 28.44 applies only to:
 - (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
 - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
 - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 μ Ci/g).
 - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - (f) Radioactive residues whether or not usable.

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

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

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

Subheading Note.

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

I - CHEMICAL ELEMENTS

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
28.01	Fluorine, chlorine, bromine and iodine.				
2801.10.00	- Chlorine	20%	kg	522.24	520.00
2801.20.00	- Iodine	20%	kg	522.25	520.00
2801.30.00	- Flourine; bromine	20%	kg	522.25	520.00
2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur	20%	kg	522.26	520.00
2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	20%	kg	522.21	520.00
28.04	Hydrogen, rare gases and other non-metals.				
2804.10.00	- Hydrogen	20%	kg	522.211	520.00
	- Rare gases				
2804.21.00	- - Argon	20%	Kg/m3	522.21	520.00
2804.29.00	- - Other	20%	Kg/m3	522.21	520.00
2804.30.00	- Nitrogen	20%	Kg/m3	522.21	520.00
2804.40.00	- Oxygen	20%	Kg/m3	522.21	520.00
2804.50.00	- Boron; tellurium	20%	Kg/m3	522.22	520.00
	- Silicon:				
2804.61.00	- - Containing by weight not less than 99.99% of silicon	20%	Kg	522.23	520.00
2804.69.00	- - Other	20%	Kg	522.23	520.00
2804.70.00	- Phosphorus	20%	Kg	522.22	520.00
2804.80.00	- Arsenic	20%	Kg	522.22	520.00
2804.90.00	- Selenium	20%	Kg	522.22	520.00
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury.				
2805.11.00	- - Sodium	20%	Kg	522.28	520.00
2805.12.00	- - Calcium	20%	Kg	522.28	520.00
2805.19.00	- - Other	20%	Kg	522.28	520.00
2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or inter- alloyed	20%	Kg	522.29	520.00
2805.40.00	- Mercury	20%	Kg	522.22	520.00
	II - INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON- METALS				
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid				
2806.10.00	- Hydrogen chloride (hydrochloric acid)	20%	kg	522.31	520
2806.20.00	- Chlorosulphuric acid	20%	kg	522.31	520
2807.00.00	Sulphuric acid; oleum.	20%	kg	522.32	520
2808.00.00	Nitric acid; sulphonitric acids	20%	kg	522.33	520

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
28.09	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.				
2809.10.00	- Diphosphorus pentaoxide	20%	kg	522.34	520
2809.20.00	- Phosphoric acid and polyphosphoric acid	20%	kg	522.34	520
2810.00.00	Oxides of boron; boric acids.	20%	kg	522.35	520
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals				
2811.11.00	- - Hydrogen fluoride (hydrofluoric acid)	20%	kg	522.36	520.00
2811.19.00	- - Other	20%	kg	522.36	520.00
	- Other inorganic oxygen compounds of non-metals:				
	- - Carbon dioxide				
2811.21.10	- - - Carbon dioxide (for drinks manufacture purposes only)	5%	kg	522.39	520.00
2811.21.90	- - - Other	20%	kg	522.39	520.00
2811.22.00	- - Silicon dioxide	20%	kg	522.37	520.00
2811.29.00	- - Other:	20%	kg	522.39	520.00
	III - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS				
28.12	Halides and halide oxides of non-metals.				
2812.10.00	- Chlorides and chloride oxides	20%	kg	522.41	520.00
2812.90.00	- Other	20%	kg	522.41	520.00
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.				
2813.10.00	- Carbon disulphide	20%	kg	522.42	520.00
2813.90.00	- Other	20%	kg	522.42	520.00
28.14	Ammonia, anhydrous or in aqueous solution.				
2814.10.00	- Anhydrous ammonia	20%	kg	522.61	520.00
2814.20.00	- Ammonia in aqueous solution	20%	kg	522.61	520.00
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.				
	- Sodium hydroxide (caustic soda):				
2815.11.00	- - Solid	20%	kg	522.62	520.00
2815.12.00	- - In aqueous solution (soda lye or liquid soda)	20%	kg	522.63	520.00
2815.20.00	- Potassium hydroxide (caustic potash)	20%	kg	522.64	520.00
2815.30.00	- Peroxides of sodium or potassium	20%	kg	522.64	520.00
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or				

	barium.				
2816.10.00	- Hydroxide and peroxide of magnesium	20%	kg	522.65	520
HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	20%	kg	522.65	520
2817.00.00	Zinc oxide; zinc peroxide.	20%	kg	522.51	520
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.				
2818.10.00	- Artificial corundum, whether or not chemically defined	20%	kg	522.67	520
2818.20.00	- Aluminium oxide (alumina), other than artificial corundum	20%	kg	285.2	520
2818.30.00	- Aluminium hydroxide	20%	kg	522.66	520
28.19	Chromium oxides and hydroxides				
2819.10.00	- Chromium trioxide	20%	kg	522.52	520
2819.90.00	- Other	20%	kg	522.52	520
28.20	Manganese oxides.				
2820.10.00	- Manganese dioxide	20%	kg	522.53	520
2820.90.00	- Other	20%	kg	522.53	520
28.21	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.				
2821.10.00	- Iron oxides and hydroxides	20%	kg	522.54	520
2821.20.00	- Earth colours	20%	kg	522.54	520
2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	20%	kg	522.55	520
2823.00.00	Titanium oxides.	20%	kg	522.56	520
28.24	Lead oxides; red lead and orange lead.				
2824.10.00	- Lead monoxide (litharge, massicot)	20%	kg	522.57	520
2824.90.00	- Other	20%	kg	522.57	520
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides				
	- Hydrazine and hydroxylamine and their inorganic salts				
2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	20%	kg	522.68	520
2825.20.00	- Lithium oxide and hydroxide	20%	kg	522.69	520
2825.30.00	- Vanadium oxides and hydroxides	20%	kg	522.69	520

2825.40.00	- Nickel oxides and hydroxides	20%	kg	522.69	520
2825.50.00	- Copper oxides and hydroxides	20%	kg	522.69	520

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2825.60.00	- Germanium oxides and zirconium dioxide	20%	kg	522.69	520
2825.70.00	- Molybdenum oxides and hydroxides	20%	kg	522.69	520
2825.80.00	- Antimony oxides	20%	kg	522.69	520
2825.90.00	- Other	20%	kg	522.69	520
	V - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS				
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.				
	- Fluorides:				
2826.12.00	- - Of aluminium	20%	kg	523.12	520
2826.19.00	- - Other	20%	kg	523.13	520
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	20%	kg	523.15	520
2826.90.00	- Other	20%	kg	523.19	520
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.				
2827.10.00	- Ammonium chloride	20%	kg	523.21	520
2827.20.00	- Calcium chloride	20%	kg	523.22	520
	- Other chlorides:				
2827.31.00	- - Of magnesium	20%	kg	523.29	520
2827.32.00	- - Of aluminium	20%	kg	523.29	520
2827.35.00	- - Of nickel	20%	kg	523.29	520
2827.39.00	- - Other	20%	kg	523.29	520
	- Chloride oxides and chloride hydroxides:				
2827.41.00	- - Of copper	20%	kg	523.29	520
2827.49.00	- - Other	20%	kg	523.29	520
	- Bromides and bromide oxides:				
2827.51.00	- - Bromides of sodium or of potassium	20%	kg	523.29	520
2827.59.00	- - Other	20%	kg	523.29	520
2827.60.00	- Iodides and iodide oxides	20%	kg	523.29	520
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.				
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	20%	kg	523.31	520
2828.90.00	- Other	20%	kg	523.31	520
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.				
	- Chlorates:				
2829.11.00	- - Of sodium	20%	kg	523.32	520
2829.19.00	- - Other	20%	kg	523.31	520

2829.90.00	- Other	20%	kg	523.39	520
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HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
28.30	Sulphides; polysulphides, whether or not chemically defined.				
2830.10.00	- Sodium sulphides	20%	kg	523.41	520
2830.90.00	- Other	20%	kg	523.42	520
28.31	Dithionites and sulphyoxylates.				
2831.10.00	- Of sodium	20%	kg	523.43	520
2831.90.00	- Other	20%	kg	523.43	520
28.32	Sulphites; thiosulphates				
2832.10.00	- Sodium sulphites	20%	kg	523.44	520
2832.20.00	- Other sulphites	20%	kg	523.44	520
2832.30.00	-Thiosulphates	20%	kg	523.44	520
28.33	Sulphates; alums; peroxosulphates (persulphates).				
	- Sodium sulphates:				
2833.11.00	- - Disodium sulphate	20%	kg	523.45	520
2833.19.00	- - Other	20%	kg	523.45	520
	- Other sulphates:				
2833.21.00	- - Of magnesium	20%	kg	523.49	520
2833.22.00	- - Of aluminium	20%	kg	523.49	520
2833.24.00	- - Of nickel	20%	kg	523.49	520
2833.25.00	- - Of copper	20%	kg	523.49	520
2833.27.00	- - Of barium	20%	kg	523.49	520
2833.29.00	- - Other	20%	kg	523.49	520
2833.30.00	- Alums	20%	kg	523.49	520
2833.40.00	- Peroxosulphates (persulphates)	20%	kg	523.49	520
28.34	Nitrites; nitrates.				
2834.10.00	- Nitrites	20%	kg	523.51	520
	- Nitrates:				
2834.21.00	- - Of potassium	20%	kg	523.52	520
2834.29.00	- - Other	20%	kg	523.59	520
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.				
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	20%	kg	523.61	520
	- Phosphates:				
2835.22.00	- - Of mono-or disodium	20%	kg	523.63	520
2835.24.00	- - Of potassium	20%	kg	523.63	520
2835.25.00	- - Calcium hydrogenorthophosphate	20%	kg	523.63	520

	("dicalcium phosphate")				
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HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2835.26.00	-- Other phosphates of calcium	20%	kg	523.63	520
2835.29.00	-- Other	20%	kg	523.63	520
	- Polyphosphates:				
2835.31.00	-- Sodium triphosphate (sodium tripolyphosphate)	20%	kg	523.64	520
2835.39.00	-- Other	20%	kg	523.65	520
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.				
2836.20.00	- Disodium carbonate	20%	kg	523.72	520
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	20%	kg	523.73	520
2836.40.00	- Potassium carbonates	20%	kg	523.74	520
2836.50.00	- Calcium carbonate	20%	kg	523.791	520
2836.60.00	- Barium carbonate	20%	kg	523.79	520
	- Other:				
2836.91.00	-- Lithium carbonates	20%	kg	523.79	520
2836.92.00	-- Strontium carbonate	20%	kg	523.79	520
2836.99.00	-- Other	20%	kg	523.79	520
28.37	Cyanides, cyanide oxides and complex cyanides.				
	- Cyanides and cyanide oxides:				
2837.11.00	-- Of sodium	20%	kg	523.81	520
2837.19.00	-- Other	20%	kg	523.81	520
2837.20.00	- Complex cyanides	20%	kg	523.81	520
28.38	Deleted				
28.39	Silicates; commercial alkali metal silicates.				
	- Of sodium:				
2839.11.00	-- Sodium metasilicates	20%	kg	523.83	520
2839.19.00	-- Other	20%	kg	523.83	520
2839.90.00	- Other	20%	kg	523.83	520
28.40	Borates; peroxoborates (perborates).				
	- Disodium tetraborate (refined borax):				
2840.11.00	-- Anhydrous	20%	kg	523.84	520
2840.19.00	-- Other	20%	kg	523.84	520
2840.20.00	- Other borates	20%	kg	523.84	520
2840.30.00	- Peroxoborates (perborates)	20%	kg	523.84	520
28.41	Salts of oxometallic or peroxometallic acids.				

2841.30.00	- Sodium dichromate	20%	kg	524.31	520
2841.50.00	- Other chromates and dichromates; peroxochromates	20%	kg	524.31	520

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Manganites, manganates and permanganates:				
2841.61.00	- - Potassium permanganate	20%	kg	524.31	520
2841.69.00	- - Other	20%	kg	524.31	520
2841.70.00	- Molybdates	20%	kg	524.31	520
2841.80.00	- Tungstates (wolframates)	20%	kg	524.31	520
2841.90.00	- Other	20%	kg	524.31	520
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.				
2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	20%	kg	523.89	520
2842.90.00	- Other	20%	kg	523.89	520
	VI – MISCELLANEOUS				
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.				
2843.10.00	- Colloidal precious metals	20%	kg	524.32	598
	- Silver compounds:				
2843.21.00	- - Silver nitrate	20%	kg	524.32	598
2843.29.00	- - Other	20%	kg	524.32	598
2843.30.00	- Gold compounds	20%	kg	524.32	598
2843.90.00	- Other compounds; amalgams	20%	kg	524.32	598
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products				
2844.10.00	- Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	20%	kg	525.11	598
2844.20.00	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing- - uranium enriched in U 235, plutonium or compounds of these products	20%	kg	525.13	598
2844.30.00	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	20%	kg	525.15	598

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2844.40.00	- Radioactive elements and isotopes and compounds other than those of sub heading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	20%	kg	525.19	598
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	20%	kg	525.17	598
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined				
2845.10.00	- Heavy water (deuterium oxide)	20%	kg	525.91	598
2845.90.00	- Other	20%	kg	525.91	598
28.46	Compounds, inorganic or organic, of rare- earth metals, of yttrium or of scandium or of mixtures of these metals.				
2846.10.00	- Cerium compounds	20%	kg	525.95	598
2846.90.00	- Other	20%	kg	525.95	598
2847.00.00	Hydrogen peroxide, whether or not solidified with urea.	20%	kg	524.91	598
2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	20%	kg	524.92	598
28.49	Carbides, whether or not chemically defined.				
2849.10.00	- Of calcium	20%	kg	524.93	598
2849.20.00	- Of silicon	20%	kg	524.94	598
2849.90.00	- Other	20%	kg	524.94	598
2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	20%	kg	524.95	598
28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.				
2852.10.00	- Chemically defined	20%	kg	###	598
2852.90.00	- Other	20%	kg	###	598
2853.00.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	20%	kg	524.99	598

CHAPTER 29

ORGANIC CHEMICALS

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. This Chapter does not cover:
 - (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
 - (b) Ethyl alcohol (heading 22.07 or 22.08);
 - (c) Methane or propane (heading 27.11);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) Immunological products of heading 30.02;
 - (f) Urea (heading 31.02 or 31.05);
 - (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
 - (h) Enzymes (heading 35.07);
 - (i) 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);
 - (j) 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 1 to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
(B) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
(C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
 - (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42., are to be classified in the heading appropriate to the organic compound;
 - (2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42. are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and
 - (3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in the numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.
(D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
(E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms. Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
7. Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.
These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.
8. For the purposes of heading 29.37:
 - (a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
 - (b) the expression "used primarily as hormones" applies not only to hormone derivatives and

structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Notes.

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	I - HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, ITRATED OR NITROSATED DERIVATIVES				
29.01	Acyclic hydrocarbons.				
2901.10.00	- Saturated	20%	kg	511.14	510.00
	- Unsaturated:				
2901.21.00	- - Ethylene	20%	kg	511.11	510.00
2901.22.00	- - Propene (propylene)	20%	kg	511.12	510.00
2901.23.00	- - Butene (butylenes) and isomers thereof	20%	kg	511.13	510.00
2901.24.00	- - Buta-1, 3-diene and isoprene	20%	kg	511.13	510.00
2901.29.00	- - Other	20%	kg	511.13	510.00
29.02	Cyclic hydrocarbons.				
	- Cyclanes, cyclenes and cycloterpenes:				
2902.11.00	- - Cyclohexane	20%	kg	511.21	510.00
2902.19.00	- - Other	20%	kg	511.29	510.00
2902.20.00	- Benzene	20%	kg	511.22	510.00
2902.30.00	- Toluene	20%	kg	511.23	510.00
	- Xylenes:				
2902.41.00	- - o-Xylene	20%	kg	511.24	510.00
2902.42.00	- - m-Xylene	20%	kg	511.24	510.00
2902.43.00	- - p-Xylene	20%	kg	511.24	510.00
2902.44.00	- - Mixed xylene isomers	20%	kg	511.24	510.00
2902.50.00	- Styrene	20%	kg	511.25	510.00
2902.60.00	- Ethylbenzene	20%	kg	511.26	510.00
2902.70.00	- Cumene	20%	kg	511.27	510.00
2902.90.00	- Other	20%	kg	511.29	510.00
29.03	Halogenated derivatives of hydrocarbons.				
	- Saturated chlorinated derivatives of acyclic hydrocarbons:				
2903.11.00	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	20%	kg	511.36	510.00
2903.12.00	- - Dichloromethane (methylene chloride)	20%	kg	511.36	510.00
2903.13.00	- - Chloroform (trichloromethane)	20%	kg	511.36	510.00
2903.14.00	- - Carbon tetrachloride	20%	kg	511.36	510.00
2903.15.00	- - Ethylene dichloride (ISO) (1,2 dichloroethane)	20%	kg	511.35	510.00
2903.19.00	- - Other:	20%	kg	511.36	510.00
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:				
2903.21.00	- - Vinyl chloride (chloroethylene)	20%	kg	511.31	510.00

2903.22.00	-- Trichloroethylene	20%	kg	511.32	510.00
2903.23.00	-- Tetrachloroethylene (perchloroethylene)	20%	kg	511.33	510.00
HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2903.29.00	-- Other	20%	kg	511.34	510.00
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:				
2903.31.00	-- Ethylene dibromide (ISO) (1,2 dibromoethane)	20%	kg	###	510.00
2903.39.00	-- Other	20%	kg	###	510.00
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:				
2903.71.00	-- Chlorodifluoromethane	20%	kg		510.00
2903.72.00	-- Dichlorotrifluoroethanes	20%	kg		510.00
2903.73.00	-- Dichlorofluoroethanes	20%	kg		510.00
2903.74.00	-- Chlorodifluoroethanes	20%	kg		510.00
2903.75.00	-- Dichloropentafluoropropanes	20%	kg		510.00
2903.76.00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	20%	kg	511.38	510.00
2903.77.00	-- Other, perhalogenated only with fluorine and chlorine	20%	kg	511.38	510.00
2903.78.00	-- Other perhalogenated derivatives	20%	kg	511.38	510.00
2903.79.00	-- Other:	20%	kg	511.38	510.00
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:				
2903.81.00	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	20%	kg	511.39	510.00
2903.82.00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	20%	kg	###	510.00
2903.89.00	-- Other	20%	kg	511.39	510.00
	- Halogenated derivatives of aromatic hydrocarbons				
2903.91.00	-- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	20%	kg	511.39	510.00
2903.92.00	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1, -trichloro- 2,2-bis(<i>p</i> -chlorophenyl) ethane)	20%	kg	511.39	510.00
2903.99.00	-- Other	20%	kg	511.39	510.00
29.04.	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.				
2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters:	20%	kg	511.41	510.00
2904.20.00	- Derivatives containing only nitro or only nitroso groups	20%	kg	511.42	510.00
2904.90.00	- Other	20%	kg	511.49	510.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	II - ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	- Saturated monohydric alcohols:				
2905.11.00	- - Methanol (methyl alcohol)	20%	kg	512.11	510.00
2905.12.00	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	20%	kg	512.12	510.00
2905.13.00	- - Butan-1-ol (n-butyl alcohol)	20%	kg	512.13	510.00
2905.14.00	- - Other butanols	20%	kg	512.13	510.00
2905.16.00	- - Octanol (octyl alcohol) and isomers thereof	20%	kg	512.14	510.00
2905.17.00	- - Dodecan-1-ol (lauryl alcohol), hexadecane-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	20%	kg	512.19	510.00
2905.19.00	- - Other	20%	kg	512.19	510.00
	- Unsaturated monohydric alcohols:				
2905.22.00	- - Acyclic terpene alcohols	20%	kg	512.19	510.00
2905.29.00	- - Other	20%	kg	512.19	510.00
	- Diols:				
2905.31.00	- - Ethylene glycol (ethanediol)	20%	kg	512.21	510.00
2905.32.00	- - Propylene glycol (propane-1,2-diol)	20%	kg	512.29	510.00
2905.39.00	- - Other	20%	kg	512.29	510.00
	- Other polyhydric alcohols:				
2905.41.00	- - 2-Ethyl-2- (hydroxymethyl) propane-1, 3- diol (trimethylolpropane)	20%	kg	512.29	510.00
2905.42.00	- - Pentaerythritol	20%	kg	512.23	510.00
2905.43.00	- - Mannitol	20%	kg	512.24	510.00
2905.44.00	- - D-glucitol (sorbitol)	20%	kg	512.25	510.00
2905.45.00	- - Glycerol	20%	kg	512.22	510.00
2905.49.00	- - Other	20%	kg	512.22	510.00
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:				
2905.51.00	- - Ethchlorvynol (INN)	20%	kg	512.22	510.00
2905.59.00	- - Other	20%	kg	512.22	510.00
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Cyclanic, cyclenic or cycloterpenic:				
2906.11.00	-- Menthol	20%	kg	512.31	510.00
2906.12.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	20%	kg	512.31	510.00
2906.13.00	-- Sterols and inositols	20%	kg	512.313	510.00
2906.19.00	-- Other	20%	kg	512.319	510.00
	- Aromatic:				
2906.21.00	-- Benzyl alcohol	20%	kg	512.35	510.00
2906.29.00	-- Other	20%	kg	512.35	510.00
	III - PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.07	Phenols; phenol-alcohols.				
	- Monophenols:				
2907.11.00	-- Phenol (hydroxybenzene) and its salts	20%	kg	512.41	510.00
2907.12.00	-- Cresols and their salts	20%	kg	512.42	510.00
2907.13.00	-- Octylphenol, nonylphenol and their isomers; salts thereof	20%	kg	512.43	510.00
2907.15.00	-- Naphthols and their salts	20%	kg	512.43	510.00
2907.19.00	-- Other	20%	kg	512.43	510.00
	- Polyphenols; phenol-alcohols:				
2907.21.00	-- Resorcinol and its salts	20%	kg	512.43	510.00
2907.22.00	-- Hydroquinone (quinol) and its salts	20%	kg	512.43	510.00
2907.23.00	-- 4,4''-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	20%	kg	512.43	510.00
2907.29.00	-- Other	20%	kg	512.43	510.00
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.				
	- Derivatives containing only halogen substituents and their salts:				
2908.11.00	-- Pentachlorophenol (ISO)	20%	kg	###	510.00
2908.19.00	-- Other	20%	kg	###	510.00
	- Other				
2908.91.00	-- Dinoseb (ISO) and its salts	20%	kg	###	510.00
2908.92.00	-- 4,6-dinitro-o-cresol (DNOC (ISO)) and its salts	20%	kg	###	510.00
2908.99.00	-- Other	20%	kg	###	510.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	IV - ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
2909.11.00	- - Diethyl ether	20%	kg	516.16	510.00
2909.19.00	- -Other	20%	kg	516.16	510.00
2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	20%	kg	516.16	510.00
2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	20%	kg	516.16	510.00
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
2909.41.00	- - 2.2'-Oxydiethanol (diethylene glycol, digol)	20%	kg	516.17	510.00
2909.43.00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	20%	kg	516.17	510.00
2909.44.00	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	20%	kg	516.17	510.00
2909.49.00	- -Other	20%	kg	516.17	510.00
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	20%	kg	516.17	510.00
2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	20%	kg	516.17	510.00
29.10	Epoxides, poxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.				
2910.10.00	- Oxirane (ethylene oxide)	20%	kg	516.13	510.00
2910.20.00	- Methyloxirane (propylene oxide)	20%	kg	516.14	510.00
2910.30.00	-1-Chloro-2,3-epoxypropane (epichlorohydrin)	20%	kg	516.14	510.00
2910.40.00	- Dieldrin (ISO, INN)	20%	kg	###	510.00
2910.90.00	- Other	20%	kg	516.15	510.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	20%	kg	516.12	510.00
	V-ALDEHYDE-FUNCTION COMPOUNDS				
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.				
	- Acyclic aldehydes without other oxygen function:				
2912.11.00	-- Methanal (formaldehyde)	20%	kg	516.21	510.00
2912.12.00	-- Ethanal (acetaldehyde)	20%	kg	516.21	510.00
2912.19.00	-- Other	20%	kg	516.21	510.00
	- Cyclic aldehydes without other oxygen function:				
2912.21.00	-- Benzaldehyde	20%	kg	516.22	510.00
2912.29.00	-- Other	20%	kg	516.21	510.00
	- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:				
2912.41.00	-- Vanillin (4-hydroxy-3-methoxy- benzaldehyde)	20%	kg	516.22	510.00
2912.42.00	-- Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	20%	kg	516.22	510.00
2912.49.00	-- Other	20%	kg	516.22	510.00
2912.50.00	- Cyclic polymers of aldehydes	20%	kg	516.22	510.00
2912.60.00	- Paraformaldehyde	20%	kg	516.22	510.00
2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading- -29.12.	20%	kg	516.26	510.00
	VI- KETONE-FUNCTION COMPOUNDS AND QUINONEFUNCTION COMPOUNDS				
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	- Acyclic ketones without other oxygen function:				
2914.11.00	-- Acetone	20%	kg	516.23	510.00
2914.12.00	-- Butanone (methyl ethyl ketone)	20%	kg	516.24	510.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2914.13.00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	20%	kg	516.25	510.00
2914.19.00	- -Other	20%	kg	516.25	510.00
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:				
2914.22.00	- - Cyclohexanone and methylcyclohexanones	20%	kg	516.28	510.00
2914.23.00	- - Ionones and methylionones	20%	kg	516.28	510.00
2914.29.00	- - Other	20%	kg	516.28	510.00
	- Aromatic ketones without other oxygen function:				
2914.31.00	- - Phenylacetone (phenylpropan-2-one)	20%	kg	516.29	510.00
2914.39.00	- - Other	20%	kg	516.29	510.00
2914.40.00	- Ketone-alcohols and ketone-aldehydes	20%	kg	516.29	510.00
2914.50.00	- Ketone-phenols and ketones with other oxygen function	20%	kg	516.29	510.00
	- Quinones:				
2914.61.00	- - Anthraquinone	20%	kg	516.29	510.00
2914.69.00	- - Other	20%	kg	516.29	510.00
2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	20%	kg	516.29	510.00
	VII - CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGE- NATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; theirhalogenated, sulphonated, nitrated or nitrosated derivatives.				
	- Formic acid, its salts and esters:				
2915.11.00	- - Formic acid	20%	kg	513.74	510.00
2915.12.00	- - Salts of formic acid	20%	kg	513.74	510.00
2915.13.00	- - Esters of formic acid	20%	kg	513.74	510.00
	- Acetic acid and its salts; acetic anhydride:				
2915.21.00	- - Acetic acid	20%	kg	513.71	510.00
2915.24.00	- - Acetic anhydride	20%	kg	513.71	510.00
2915.29.00	- -Other	20%	kg	513.71	510.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code
					Number
	- Esters of acetic acid:				
2915.31.00	- - Ethyl acetate	20%	kg	513.72	510.00
2915.32.00	- - Vinyl acetate	20%	kg	513.72	510.00
2915.33.00	- - n-Butyl acetate	20%	kg	513.72	510.00
2915.36.00	- - Dinoseb (ISO) acetate	20%	kg	###	510.00
2915.39.00	- - Other	20%	kg	513.72	510.00
2915.40.00	- Mono, di-or trichloroacetic acids, their salts and esters	20%	kg	513.77	510.00
2915.50.00	- Propionic acid, its salts and esters	20%	kg	513.77	510.00
2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	20%	kg	513.75	510.00
2915.70.00	- Palmitic acid, stearic acid, their salts and esters	20%	kg	513.76	510.00
2915.90.00	- Other	20%	kg	513.77	510.00
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	-Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
2916.11.00	- - Acrylic acid and its salts	20%	kg	513.79	510.00
2916.12.00	- - Esters of acrylic acid	20%	kg	513.79	510.00
2916.13.00	- - Methacrylic acid and its salts	20%	kg	513.73	510.00
2916.14.00	- - Esters of methacrylic acid	20%	kg	513.73	510.00
2916.15.00	- - Oleic, linoleic or linolenic acids, their salts and esters	20%	kg	513.78	510.00
2916.16.00	- - Binapacryl (ISO)	20%	kg	513.79	510.00
2916.19.00	- - Other	20%	kg	513.79	510.00
2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	20%	kg	513.79	510.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2916.31.00	-- Benzoic acid, its salts and	20%	kg	513.79	510.00
2916.32.00	-- Benzoyl peroxide and benzoyl chloride	20%	kg	513.79	510.00
2916.34.00	-- Phenylacetic acid and its salts	20%	kg	513.79	510.00
2916.39.00	-- Other	20%	kg	513.79	510.00
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives				
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
2917.11.00	-- Oxalic acid, its salts and esters	20%	kg	513.89	510.00
2917.12.00	-- Adipic acid, its salts and esters	20%	kg	513.89	510.00
2917.13.00	-- Azelaic acid, sebacic acid, their salts and esters	20%	kg	513.89	510.00
2917.14.00.	-- Maleic anhydride	20%	kg	513.81	510.00
2917.19.00	-- Other	20%	kg	513.89	510.00
2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	20%	kg	513.85	510.00
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
2917.32.00	-- Dioctyl orthophthalates	20%	kg	513.83	510.00
2917.33.00	-- Dinonyl or didecyl orthophthalates	20%	kg	513.89	510.00
2917.34.00	-- Other esters of orthophthalic acid	20%	kg	513.89	510.00
2917.35.00	-- Phthalic anhydride	20%	kg	513.82	510.00
2917.36.00	-- Terephthalic acid and its salts	20%	kg	513.89	510.00
2917.37.00	-- Dimethyl terephthalate	20%	kg	513.84	510.00
2917.39.00	-- Other	20%	kg	513.89	510.00
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
2918.11.00	-- Lactic acid, its salts and esters	20%	kg	513.91	510.00
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2918.12.00	-- Tartaric acid	20%	kg	513.91	510.00
2918.13.00	-- Salts and esters of tartaric acid	20%	kg	513.91	510.00
2918.14.00	-- Citric acid	20%	kg	513.91	510.00
2918.15.00	-- Salts and esters of citric acid	20%	kg	513.92	510.00
2918.16.00	-- Gluconic acid, its salts and esters	20%	kg	###	510.00
2918.18.00	-- Chlorobenzilate (ISO)	20%	kg	513.92	510.00
2918.19.00	-- Other	20%	kg	513.92	510.00
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
2918.21.00	-- Salicylic acid and its salts	20%	kg	513.93	510.00
2918.22.00	-- O-Acetylsalicylic acid, its salts and esters	20%	kg	513.94	510.00
2918.23.00	-- Other esters of salicylic acid and their salts	20%	kg	513.94	510.00
2918.29.00	-- Other	20%	kg	513.94	510.00
2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides,	20%	kg	513.94	510.00
2918.91.00	peroxyacids and their derivatives	20%	kg	###	510.00
	- Other:				
2918.99.00	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxy-acetic acid), its salts and esters	20%	kg	###	510.00
	VIII- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR-- SALTS, AND THEIR HALOGENATED				
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulpho- nated, nitrated or nitrosated derivatives.				
2919.10.00	- Tris (2,3-dibromopropyl) phosphate	20%	kg	###	510.00
2919.90.00	- Other	20%	kg	###	510.00
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.				

		DUTY	UNIT	SITC4	SITC
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HS	DESCRIPTION OF GOODS	RATE		REV 4	Code Number
	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:				
2920.11.00	- - Parathion (ISO) and parathion-methyl (ISO) (methylparathion)	20%	kg	###	510.00
2920.19.00	- - Other	20%	kg	###	510.00
2920.90.00	- Other	20%	kg	###	510.00
	IX - NITROGEN-FUNCTION COMPOUNDS				
29.21	Amine-function compounds.				
	- Acyclic monoamines and their derivatives; salts thereof:				
2921.11.00	- - Methylamine, di-or trimethylamine and their salts	20%	kg	514.51	510.00
2921.19.00	- - Other	20%	kg	514.51	510.00
	- Acyclic polyamines and their derivatives; salts thereof:				
2921.21.00	- - Ethylenediamine and its salts	20%	kg	514.52	510.00
2921.22.00	- - Hexamethylenediamine and its salts	20%	kg	514.52	510.00
2921.29.00	- - Other	20%	kg	514.52	510.00
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	20%	kg	514.53	510.00
	- Aromatic monoamines and their derivatives; salts thereof:				
2921.41.00	- - Aniline and its salts	20%	kg	514.54	510.00
2921.42.00	- - Aniline derivatives and their salts	20%	kg	514.54	510.00
2921.43.00	- - Toluidines and their derivatives; salts thereof	20%	kg	514.54	510.00
2921.44.00	- - Diphenylamine and its derivatives; salts thereof	20%	kg	514.54	510.00
2921.45.00	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	20%	kg	514.54	510.00
2921.46.00	- - Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencamfamin (INN), lefetamine (INN), levametamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	20%	kg	514.54	510.00
2921.49.00	- - Other	20%	kg	514.54	510.00

		DUTY	UNIT	SITC4	SITC
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HS	DESCRIPTION OF GOODS	RATE		REV 4	Code Number
	- Aromatic polyamines and their derivatives; salts thereof:				
2921.51.00.	- - o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	20%	kg	514.55	510.00
2921.59.00	- - Other	20%	kg	514.55	510.00
29.22	Oxygen-function amino-compounds.				
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:				
2922.11.00	- - Monoethanolamine and its salts	20%	kg	514.61	510.00
2922.12.00	- - Diethanolamine and its salts	20%	kg	514.61	510.00
2922.13.00	- - Triethanolamine and its salts	20%	kg	514.61	510.00
2922.14.00	- - Dextropropoxyphene (INN) and its salts	20%	kg	514.61	510.00
2922.19.00	- - Other	20%	kg	514.61	510.00
	- Amino-naphthols and other aminophenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:				
2922.21.00	- - Aminohydroxynaphthalenesulphonic acids and their salts	20%	kg	514.62	510.00
2922.29.00	- - Other	20%	kg	514.62	510.00
	- Amino-aldehydes, amino-ketones and amino quinones, other than those containing more than one kind of oxygen function; salts thereof:				
2922.31.00	- - Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	20%	kg	514.63	510.00
2922.39.00	- - Other	20%	kg	514.63	510.00
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:				
2922.41.00	- - Lysine and its esters; salts thereof	20%	kg	514.64	510.00
2922.42.00	- - Glutamic acid and its salts	20%	kg	514.64	510.00
2922.43.00	- - Anthranilic acid and its salts	20%	kg	514.65	510.00
2922.44.00	- - Tilidine (INN) and its salts	20%	kg	514.65	510.00
2922.49.00	- - Other	20%	kg	514.65	510.00
2922.50.00	-Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	20%	kg	514.67	510.00

HS		DUTY	UNIT	SITC4	SITC
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	DESCRIPTION OF GOODS	RATE		REV 4	Code Number
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.				
2923.10.00	- Choline and its salts	20%	kg	514.81	510.00
	-Lecithins and other phosphoaminolipids				
2923.20.10	-- Soya bean lecithins all of which do not contain added salt and sugar	5%	kg	514.81	510.00
2923.20.90	-- Other	20%	kg	514.81	510.00
2923.90.00	- Other	20%	kg	514.81	510.00
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.				
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:				
2924.11.00	-- Meprobamate (INN)	20%	kg	514.78	510.00
2924.12.00	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	20%	kg	###	510.00
2924.19.00	-- Other	20%	kg	514.72	510.00
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:				
2924.21.00	-- Ureines and their derivatives; salts thereof	20%	kg	514.73	510.00
2924.23.00	-- 2-Acetamidobenzoic acid (N- acetylanthranillic acid) and its salts	20%	kg	514.74	510.00
2924.24.00	-- Ethinamate (INN)	20%	kg	514.75	510.00
2924.29.00	-- Other	20%	kg	514.79	510.00
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.				
	- Imides and their derivatives; salts thereof:				
2925.11.00	-- Saccharin and its salts	20%	kg	514.82	510.00
2925.12.00	-- Glutethimide (INN)	20%	kg	514.82	510.00
2925.19.00	-- Other	20%	kg	514.82	510.00
	- Imines and their derivatives; salts thereof:				
2925.21.00	-- Chlordimeform (ISO)	20%	kg	###	510.00
2925.29.00	-- Other	20%	kg	###	510.00
29.26	Nitrile-function compounds.				
2926.10.00	- Acrylonitrile	20%	kg	514.83	510.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	20%	kg	514.84	510.00
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	20%	kg	###	510.00
2926.90.00	- Other	20%	kg	514.84	510.00
2927.00.00	Diazo-, azo- or azoxy-compounds.	20%	kg	514.85	510.00
2928.00.00	Organic derivatives of hydrazine or of hydroxylamine	20%	kg	514.86	510.00
29.29	Compounds with other nitrogen function.				
2929.10.00	- Isocyanates	20%	kg	514.89	510.00
2929.90.00	- Other	20%	kg	514.89	510.00
	X - ORGANO-NORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES				
29.30	Organo-sulphur compounds.				
2930.20.00	- Thiocarbamates and dithiocarbamates	20%	kg	515.42	510.00
2930.30.00	- Thiuram mono-, di- or tetrasulphides	20%	kg	515.43	510.00
2930.40.00	- Methionine	20%	kg	515.44	510.00
2930.50.00	- Captalfol (ISO) and methamidophos (ISO)	20%	kg	###	510.00
2930.90.00	- Other	20%	kg	515.49	510.00
29.31	Other organo-inorganic compounds				
2931.10.00	- Tetramethyl lead and tetraethyl lead	20%	kg	515.50	510.00
2931.20.00	- Tributyltin compounds	20%	kg	515.50	510.00
2931.90.00	- Other	20%	kg	515.50	510.00
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:				
2932.11.00	-- Tetrahydrofuran	20%	kg	515.69	510.00
2932.12.00	-- 2-Furaldehyde (furfuraldehyde)	20%	kg	515.69	510.00
2932.13.00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	20%	kg	515.69	510.00
2932.19.00	-- Other	20%	kg	515.69	510.00
2932.20.00	- Lactones	20%	kg	515.63	510.00
	- Other:				
2932.91.00	-- Isosafrole	20%	kg	515.69	510.00
2932.92.00	-- 1-(1,3-benzodioxol-5-yl) propan-2-one	20%	kg	515.69	510.00
2932.93.00	-- Piperonal	20%	kg	515.69	510.00
2932.94.00	-- Safrole	20%	kg	515.69	510.00
2932.95.00	-- Tetrahydrocannabinols (all isomers)	20%	kg	515.64	510.00
2932.99.00	-- Other	20%	kg	515.66	510.00
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.				
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:				
2933.11.00	-- Phenazone (antipyrin) and its derivatives	20%	kg	515.71	510.00
2933.19.00	-- Other	20%	kg	515.71	510.00
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:				
2933.21.00	-- Hydantoin and its derivatives	20%	kg	515.72	510.00
2933.29.00	-- Other	20%	kg	515.73	510.00
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:				
2933.31.00	-- Pyridine and its salts	20%	kg	515.74	510.00
2933.32.00	-- Piperidine and its salts	20%	kg	515.74	510.00
2933.33.00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), pethidine ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine intermediate A, phencyclidine (INN), PCP, phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	20%	kg	515.74	510.00
2933.39.00	-- Other	20%	kg	515.74	510.00
	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated) not further fused:				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2933.41.00	- - Levorphanol (INN) and its	20%	kg	515.74	510.00
2933.49.00	- - Other	20%	kg	###	510.00
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:				
2933.52.00	- - Malonylurea (barbituric acid) and its salts	20%	kg	515.76	510.00
2933.53.00	- - Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	20%	kg	515.74	510.00
2933.54.00	- - Other derivatives of malonylurea (barbituric acid); salts thereof	20%	kg	515.74	510.00
2933.55.00	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	20%	kg	515.74	510.00
2933.59.00	- - Other	20%	kg	515.76	510.00
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:				
2933.61.00	- - Melamine	20%	kg	515.76	510.00
2933.69.00	- - Other	20%	kg	515.76	510.00
	- Lactams:				
2933.71.00	- - 6-Hexanelactam (epsilon-caprolactam)	20%	kg	515.61	510.00
2933.72.00	- - Clobazam (INN) and methyprylon (INN)	20%	kg	515.61	510.00
2933.79.00	- - Other lactams	20%	kg	515.61	510.00
	- Other:				
2933.91.00	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	20%	kg	515.81	510.00
2933.99.00	- - Other	20%	kg	515.82	510.00
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	20%	kg	515.79	510.00
2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	20%	kg	515.79	510.00
2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	20%	kg	515.78	510.00
	- Other:				
2934.91.00	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	20%	kg	515.81	510.00
2934.99.00	- - Other	20%	kg	515.81	510.00
2935.00.00	- Sulphonamides	20%	kg	515.80	510.00
	XI - ROVITAMINS, VITAMINS AND HORMONES				
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.				
	-Vitamins and their derivatives, unmixed:				
2936.21.00	- - Vitamins A and their derivatives	5%	kg	541.12	540
2936.22.00	- - Vitamin B1 and its derivatives	5%	kg	541.13	540
2936.23.00	- - Vitamin B2 and its derivatives	5%	kg	541.13	540
2936.24.00	- - D-or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	5%	kg	541.13	540
2936.25.00	- - Vitamin B6 and its derivatives	5%	kg	541.13	540
2936.26.00	- - Vitamin B12 and its derivatives	5%	kg	541.13	540
2936.27.00	- - Vitamin C and its derivatives	5%	kg	541.14	540
2936.28.00	- - Vitamin E and its derivatives	5%	kg	541.15	540
2936.29.00	- - Other vitamins and their derivatives	5%	kg	541.16	540
2936.90.00	- Other, including natural concentrates	5%	kg	541.17	540
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:				
2937.11.00	- - Somatotropin, its derivatives and structural analogues.	20%	kg	541.21	540
2937.12.00	- - Insulin and its salts.	20%	kg	541.22	540
2937.19.00	- - Other	20%	kg	541.29	540
	- Steroidal hormones, their derivatives and structural analogues:				
2937.21.00	- - Cortisone, hydrocortisone, prednisone (dehydrohydrocortisone) and prednisolone (dehydrocortisone)	20%	kg	541.53	540
2937.22.00	- - Halogenated derivatives of corticosteroidal hormones	20%	kg	541.53	540
2937.23.00	- - Oestrogens and progestogens	20%	kg	541.53	540
2937.29.00	- - Other	20%	kg	541.53	540
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	20%	kg	541.54	540
2937.90.00	- Other	20%	kg	541.54	540
	XII - GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES				
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.				
2938.10.00	- Rutoside (rutin) and its derivatives	20%	kg	541.61	540
2938.90.00	- Other	20%	kg	541.61	540
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives				
	- Alkaloids of opium and their derivatives; salts thereof:				
2939.11.00	- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	20%	kg	541.65	540

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2939.19.00	- - Other	20%	kg	###	540
2939.20.00	- Alkaloids of cinchona and their derivatives; salts thereof:	20%	kg	541.66	540
2939.30.00	- Caffeine and its salts	20%	kg	541.43	540
	- Ephedrine and its salts:	20%			
2939.41.00	- - Ephedrine and its salts	20%	kg	541.44	540
2939.42.00	- - Pseudoephedrine (INN) and its salts	20%	kg	541.44	540
2939.43.00	- - Cathine (INN) and its salts	20%	kg	541.44	540
2939.44.00	- - Norephedrine and its salts	20%	kg	541.44	540
2939.49.00	- -Other	20%	kg	541.44	540
	- Theophylline and aminophylline-(theophylline-ethylenediamine) and their derivatives; salts thereof:				
2939.51.00	- - Fenetylline (INN) and its salts	20%	kg	541.45	540
2939.59.00	- - Other	20%	kg	541.45	540
	- Alkaloids of rye ergot and their derivatives; salts thereof:				
2939.61.00	- - Ergometrine (INN) and its salts	20%	kg	541.46	540
2939.62.00	- - Ergotamine (INN) and its salts	20%	kg	541.46	540
2939.63.00	- - Lysergic acid and its salts	20%	kg	541.46	540
2939.69.00	- - Other	20%	kg	541.46	540
	- Other				
2939.91.00	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemates; salts, esters and other derivatives thereof	20%	kg	541.49	540
2939.99.00	- - Other	20%	kg	541.49	540
	XIII - OTHER ORGANIC COMPOUNDS				
2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	20%	Kg	516.90	510
29.41	Antibiotics.				
2941.10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	5%	kg	541.31	540
2941.20.00	- Streptomycins and their derivatives; salts thereof	5%	kg	541.32	540
2941.30.00	- Tetracyclines and their derivatives; salts thereof	5%	kg	541.33	540

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
2941.40.00	- Chloramphenicol and its derivatives; salts thereof	5%	kg	541.39	540
2941.50.00	- Erythromycin and its derivatives, salts thereof	5%	kg	541.39	540
2941.90.00	- Other	5%	kg	541.39	540
2942.00.00	Other organic compounds.	5%	kg	516.99	510

CHAPTER 30

PHARMACEUTICAL PRODUCTS

Notes.

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

- consisting of two or more ingredients which have been mixed together for such uses;
- (e) Blood-grouping reagents;
 - (f) Dental cements and other dental fillings; bone reconstruction cements;
 - (g) First-aid boxes and kits;
 - (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides.
 - (i) 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;
 - (j) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
 - (k) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.				
3001.20.00	Extracts of glands or other organs or of their secretions	5%	kg	541.62	540.00
3001.90.00	- Other	5%	kg	541.62	540.00
30.02	Human blood animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of microorganisms (excluding yeasts) and similar products.				
3002.10.00	Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	5%	kg	541.63	540.00
3002.20.00	- Vaccines for human medicine	5%	kg	541.63	540.00
3002.30.00	- Vaccines for veterinary medicine	5%	kg	541.63	540.00
3002.90.00	- Other	5%	kg	541.64	540.00
30.03	- Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.				
3003.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	5%	kg	542.11	540.00
3003.20.00	- Containing other antibiotics	5%	kg	542.12	540.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
3003.31.00	- Containing hormones or other products of heading 29.37 but not containing antibiotics	5%	kg	542.21	540.00
	- Other				
3003.90.10	- - Veterinary pharmaceuticals	5%	kg	542.91	540.00
3003.90.90	- - Other	20%	kg	542.91	540.00
30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.				
3004.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	5%	kg	542.13	540.00
3004.20.00	- Containing other antibiotics	5%	kg	542.19	540.00
	- Containing hormones or other products of heading 29.37 but not containing antibiotics:				
3004.31.00	- - Containing insulin	5%	kg	542.23	540.00
3004.32.00	- - Containing corticosteroid hormones, their derivatives or structural analogues	5%	kg	542.24	540.00
3004.39.00	- - Other	5%	kg	542.29	540.00
3004.40.00	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	5%	kg	542.29	540.00
3004.50.00	- Other medicaments containing vitamins or other products of heading 29.36	5%	kg	542.92	540.00
	- Other				
3004.90.00	- - Veterinary pharmaceuticals	5%	kg	542.91	540.00
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				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
3005.10.00	- Adhesive dressings and other articles having an adhesive layer	20%	kg	541.91	540.00
3005.90.00	- Other	20%	kg	541.91	540.00
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.				
3006.10.00	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	5%	kg	541.99	540.00
3006.20.00	- Blood-grouping reagents	5%	kg	541.92	540.00
3006.30.00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	5%	kg	541.93	540.00
3006.40.00	- Dental cements and other dental fillings; bone reconstruction cements	20%	kg	541.99	540.00
3006.50.00	- First-aid boxes and kits	20%	kg	541.99	540.00
3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	5%	kg	541.99	540.00
3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examination or as a coupling agent between the body and medical instruments	5%	kg	541.99	540.00
	- Other				
3006.91.00	- - Appliances identifiable for ostomy use	5%	kg	###	540.00
3006.92.00	- - Waste pharmaceuticals	5%	kg	541.99	540.00

CHAPTER 31

FERTILISERS

Notes.

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

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

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

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

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
3101.00.00	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products.	5%	kg	272.10	272.00
31.02	Mineral or chemical fertilizers, nitrogenous				
3102.10.00	- Urea, whether or not in aqueous solution	5%	kg	562.16	562.00
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and Ammonium nitrate:				
3102.21.00	- Ammonium sulphate	5%	kg	562.16	562.00
3102.29.00	- Other	5%	kg	562.14	562.00
3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	5%	kg	562.11	562.00
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	5%	kg	562.19	562.00
3102.50.00	- Sodium nitrate	5%	kg	562.19	562.00
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	5%	kg	562.14	562.00
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	5%	kg	562.17	562.00
3102.90.00	- - Other	5%	kg	562.19	562.00
31.03	Mineral or chemical fertilizers, phosphatic				
3103.10.00	- Superphosphates	5%	kg	562.22	562.00
3103.90.00	- Other	5%	kg	562.29	562.00
31.04	Mineral or chemical fertilizers, potassic.				
3104.20.00	- Potassium chloride	5%	kg	562.32	562.00
3104.30.00	- Potassium sulphate	5%	kg	562.32	562.00
3104.90.00	- Other	5%	kg	562.39	562.00
31.05	Mineral or chemical fertilizers containing two of three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.				
3105.10.00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	5%	kg	562.96	562.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
3105.20.00	- Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	5%	kg	562.91	562.00
3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	5%	kg	562.93	562.00
3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen-orthophosphate (diammonium phosphate)	5%	kg	562.94	562.00
	- Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus:				
3105.51.00	- - Containing nitrates and phosphates	5%	kg	562.99	562.00
3105.59.00	- - Other	5%	kg	562.99	562.00
3105.60.00	- Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	5%	kg	562.99	562.00
3105.90.00	- Other	5%	kg	562.99	562.00

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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.				
3201.10.00	- Quebracho extract	20%	kg	532.21	532.00
3201.20.00	- Wattle extract	20%	kg	532.21	532.00
3201.90.00	- Other	20%	kg	532.21	532.00
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.				
3202.10.00	- Synthetic organic tanning substances	20%	kg	532.31	531.00
3202.90.00	- Other	20%	kg	532.32	531.00
3203.00.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.	20%	kg	532.22	531.00
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.				
	- Synthetic organic colouring matter, and preparations based thereon as specified in Note 3 to this Chapter				
3204.11.00	-- Disperse dyes and preparations based thereon	20%	kg	531.11	531.00
3204.12.00	-- Acid dyes, whether or not pre-metallised, and preparations based thereon; mordant dyes and preparations based thereon	20%	kg	531.12	531.00
3204.13.00	-- Basic dyes and preparations based thereon	20%	kg	531.13	531.00
3204.14.00	-- Direct dyes and preparations based thereon	20%	kg	531.14	531.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
3204.15.00	- -Vat dyes (including those usable in that state as pigments) and preparations based thereon	20%	kg	531.15	531.00
3204.16.00	- - Reactive dyes and preparations based thereon	20%	kg	531.16	531.00
3204.17.00	- - Pigments and preparations based thereon	20%	kg	531.17	531.00
3204.19.00	- - Other, including mixtures of colouring matter of two or more of the sub headings 3204.11 to 3204.19	20%	kg	531.19	531.00
3204.20.00	- -Synthetic organic products of a kind used as fluorescent brightening agents	20%	kg	531.21	531.00
3204.90.00	- Other	20%	kg	531.21	531.00
3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	20%	kg	531.22	531.00
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.				
	Pigments and preparations based on titanium dioxide:				
3206.11.00	- Containing 80% or more by weight of titanium dioxide calculated on the dry matter	20%	kg	533.11	531.00
3206.19.00	- - Other	20%	kg	533.11	531.00
3206.20.00	- Pigments and preparations based on chromium compounds	20%	kg	533.12	531.00
	- Other colouring matter and other preparations				
3206.41.00	- - Ultramarine and preparations based thereon	20%	kg	533.14	531.00
3206.42.00	- - Lithopone and other pigments and preparations based on zinc sulphide	20%	kg	533.15	531.00
3206.49.00	- - Other	20%	kg	533.17	531.00
3206.50.00	- Inorganic products of a kind used as luminophores	20%	kg	533.18	531.00
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules of flakes.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	20%	kg	533.51	533.00
3207.20.00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	20%	kg	533.51	533.00
3207.30.00	- Liquid lustres and similar preparations	20%	kg	533.51	533.00
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	20%	kg	533.51	533.00
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers of chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.				
3208.10.00	- Based on polyesters	20%	kg / l	533.42	533.00
3208.20.00	- Based on acrylic or vinyl polymers	20%	kg / l	533.42	533.00
3208.90.00	- Other	20%	kg / l	533.42	533.00
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.				
3209.10.00	- Based on acrylic or vinyl polymers	20%	kg / l	533.41	533.00
3209.90.00	- Other	20%	kg / l	533.41	533.00
3210.00.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	20%	kg / l	533.43	533.00
3211.00.00	Prepared driers.	20%	kg / l	533.53	533.00
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.				
3212.10.00	- Stamping foils	20%	kg	533.44	533.00
3212.90.00	- Other	20%	kg	533.44	533.00
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.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
3213.10.00	- Colours in sets	20%	kg	533.52	533.00
3213.90.00	- Other	20%	kg	533.52	533.00
3214.00	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.	20%	kg	553.54	533.00
3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:	20%	kg	553.54	533.00
3214.90.00	- Other	20%	kg	533.54	533.00
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.				
	- Printing ink				
3215.11.00	- - Black	20%	kg	533.21	533.00
3215.19.00	- - Other	20%	kg	533.29	533.00
3215.90.00	- Other:	20%	kg	533.91	533.00

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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.				
	- Essential oils of citrus fruit:				
3301.12.00	- - Of orange	20%	kg / l	551.31	551.00
3301.13.00	- - Of lemon	20%	kg / l	551.31	551.00
3301.19.00	- - Other:	20%	kg / l	551.31	551.00
	- Essential oils other than those of citrus fruit:				
3301.24.00	- - Of peppermint (<i>Mentha piperita</i>)	20%	kg / l	551.32	551.00
3301.25.00	- - Of other mints	20%	kg / l	551.32	551.00
3301.29.00	- - Other:	20%	kg / l	551.32	551.00
3301.30.00	- Resinoids	20%	kg / l	551.33	551.00
3301.90.00	- Other	20%	kg / l	551.35	551.00
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.				
3302.10.00	- Of a kind used in the food or drink industries:	20%	kg	551.41	551.00
3302.90.00	- Other	20%	kg	551.49	551.00
3303.00.00	Perfumes and toilet waters.	20%	kg / l	553.11	553.10
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.				
3304.10.00	- Lip make-up preparations	20%	kg	553.21	553.20
3304.20.00	- Eye make-up preparations	20%	kg	553.22	553.20
3304.30.00	- Manicure or pedicure preparations	20%	kg	553.23	553.20
	- Other:				
	- - Powders, whether or not compressed				
3304.91.10	- - - Baby powder	5%	kg	553.24	553.20
3304.91.90	- - - Other	20%	kg	553.24	553.20
	- - Other				
3304.99.10	- - - Baby lotion	5%	kg	553.25	553.20
3304.99.20	- - - Baby oil	5%	kg	553.25	553.20
3304.99.90	- - - Other	20%	kg	553.25	553.20
33.05	Preparations for use on the hair.				
	- Shampoos				
3305.10.10	- - Baby shampoo	5%	kg	553.31	553.30

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
3305.10.90	- - Other	20%	kg	553.31	553.30
3305.20.00	- Preparations for permanent waving or straightening	20%	kg	553.32	553.30
3305.30.00	- Hair lacquers	20%	kg	553.33	553.30
3305.90.00	- Other	20%	kg	553.39	553.30
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.				
3306.10.00	- Dentifrices:	20%	kg	553.41	553.40
3306.20.00	- Yarn used to clean between the teeth (dental floss)	20%	kg	553.43	553.40
3306.90.00	- Other	20%	kg	553.49	553.40
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 deodorizers, whether or not perfumed or having disinfectant properties.				
3307.10.00	- Pre-shave, shaving or after-shave preparations	20%	kg	553.51	553.51
3307.20.00	- Personal deodorants and anti-perspirants	20%	kg	553.52	553.52
3307.30.00	- Perfumed bath salts and other bath preparations	20%	kg	553.53	553.53
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:				
3307.41.00	- - "Agarbatti" and other odoriferous preparations which operate by burning	20%	kg	553.54	553.54
3307.49.00	- - Other	20%	kg	553.54	553.54
3307.90.00	- Other	20%	kg	553.59	553.54

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 WA/XES" 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;6
- (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.).

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent.				
	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent:				
3401.11.00	- For toilet use (including medicated products)	20%	kg	554.11	554.10
3401.19.00	- - Other	20%	kg	554.15	554.10
3401.20.00	- Soap in other forms	20%	kg	554.19	554.10
3401.30.00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	20%	kg	554.22	554.10
3402.00	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.				
	- Organic surface-active agents, whether or not put up for retail sale:				
3402.11.00	- - Anionic	20%	kg	554.21	554.20
3402.12.00	- - Cationic:	20%	kg	554.21	554.20
3402.13.00	- - Non-ionic:	20%	kg	554.21	554.20
3402.19.00	- - Other	20%	kg	554.21	554.20
3402.20.00	- Preparations put up for retail sale:	20%	kg	554.22	554.20
3402.90.00	- Other	20%	kg	554.23	554.20

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.				
	- Containing petroleum oils or oils obtained from bituminous minerals:				
3403.11.00	- - Preparations for the treatment of textile materials, leather, furskins or other materials	20%	kg	597.71	597.00
3403.19.00	- - Other	20%	kg	597.72	597.00
	- Other:				
3403.91.00	- - Preparations for the treatment of textile materials, leather, furskins or other materials	20%	kg	597.73	597.00
3403.99.00	- - Other	20%	kg	597.74	597.00
34.04	Artificial waxes and prepared waxes.				
3404.20.00	- Of poly (oxyethylene) (polyethylene glycol)	20%	kg	598.35	554.20
3404.90.00	- Other	20%	kg	598.39	554.20
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.				
3405.10.00	- Polishes, creams and similar preparations for footwear or leather	20%	kg	554.31	554.30

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	20%	kg	554.32	554.30
3405.30.00	- Polishes and similar preparations for coachwork, other than metal polishes	20%	kg	554.33	554.30
3405.40.00	- Scouring pastes and powders and other scouring preparations	20%	kg	554.34	554.30
3405.90.00	- Other:	20%	kg	554.35	554.30
3406.00.00	Candles, tapers and the like.	20%	kg	899.31	899.31
3407.00.00	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression com- pounds", 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).	20%	kg	598.95	553.40

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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
35.01	Casein, caseinates and other casein derivatives; casein glues.				
3501.10.00	- Casein	20%	kg	592.21	592.00
3501.90.00	- Other:	20%	kg	592.22	592.00
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.				
	- Egg albumin				
3502.11.00	- - Dried	20%	kg	25.31	025.00
3502.19.00	- - Other	20%	kg	25.39	025.00
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	20%	kg	592.23	592.00
3502.90.00	- Other	20%	kg	592.23	592.00
3503.00.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface- worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	20%	kg	592.24	592.00
3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	20%	kg	592.25	592.00
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.				
3505.10.00	- Dextrins and other modified starches	20%	kg	592.26	592.00
3505.20.00	- Glues	20%	kg	592.27	592.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.				
3506.10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	20%	kg	592.29	592.00
	- Other:				
3506.91.00	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	20%	kg	592.29	592.00
3506.99.00	- - Other	20%	kg	592.29	592.00
35.07	Enzymes; prepared enzymes notelsewhere specified or included.				
3507.10.00	- Rennet and concentrates thereof	20%	kg	516.91	592.00
3507.90.00	- Other	20%	kg	516.91	592.00

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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
3601.00.00	Propellant powders.	20%	kg	593.11	593.10
3602.00.00	Prepared explosives, other than propellant powders.	20%	kg	593.12	593.10
3603.00.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	20%	kg	593.2	593.20
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.				
3604.10.00	- Fireworks	20%	kg	593.31	593.31
3604.90.00	- Other:	20%	kg	593.33	593.31
3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.	20%	kg/100 containers	899.32	899.32
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.				
3606.10.00	- 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	20%	kg	899.34	899.32
3606.90.00	- Other	20%	kg	899.39	899.32

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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs.				
3701.10.00	- For X-ray	20%	kg/m ²	882.21	881.00
3701.20.00	- Instant print film	20%	kg	882.22	881.00
3701.30.00	- Other plates and film, with any side exceeding 255mm	20%	kg/m ²	882.23	881.00
	- Other:				881.00
3701.91.00	- - For colour photography (polychrome)	20%	kg	882.24	881.00
3701.99.00	- - Other	20%	kg/m ²	882.29	881.00
37.02	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed.				
3702.10.00	- For X-ray	20%	kg/m ²	882.31	881.00
	- Other film, without perforations, of a width not exceeding 105 mm:				
3702.31.00	- - For colour photography (polychrome)	20%	Kg / u	882.31	881.00
3702.32.00	- - Other, with silver halide emulsio	20%	kg/m ²	882.34	881.00
3702.39.00	- - Other	20%	kg/m ²	882.35	881.00
	- Other film, without perforations, of a width exceeding 105 mm:				
3702.41.00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	20%	kg/m ²	882.36	881.00
3702.42.00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	20%	kg/m ²	882.37	881.00
3702.43.00	- - Of a width exceeding 610 mm not exceeding 200mm	20%	kg/m ²	882.38	881.00
3702.44.00	- - Of a width exceeding 105 mm but not exceeding 610 mm	20%	kg/m ²	882.39	881.00
	- Other film, for colour photography (polychrome):				
3702.52.00	- Of a width not exceeding 16 mm	20%	kg/m	882.39	881.00
3702.53.00	- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	20%	kg/m	882.39	881.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
3702.54.00	- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	20%	kg/m	882.39	881.00
3702.55.00	- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	20%	kg/m	882.39	881.00
3702.56.00	- - Of a width exceeding 35 mm	20%	kg/m	882.39	881.00
	- Other:				
3702.96.00	- - Of a width not exceeding 35 mm and of a length not exceeding 30 m	20%	kg/m	882.39	881.00
3702.97.00	- - Of a width not exceeding 35 mm and of a length exceeding 30 m	20%	kg/m	882.39	881.00
3702.98.00	- - Of a width exceeding 35 mm	20%	kg/m	882.39	881.00
37.03	Photographic paper, paperboard and textiles, sensitized, unexposed.				
3703.10.00	- In rolls of a width exceeding 610 mm	20%	kg/m	882.41	881.00
3703.20.00	- Other, for colour photography (polychrome)	20%	kg/m	882.42	881.00
3703.90.00	- Other	20%	kg/m	882.49	881.00
3704.00.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	20%	kg/m	882.50	881.00
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.				
3705.10.00	- For offset reproduction	20%	kg	882.61	882.60
3705.90.00	- Other	20%	kg	882.69	882.60
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.				
3706.10.00	- Of a width of 35 mm or more	20%	kg/m	883.10	883.00
3706.90.00	- Other	20%	kg/m	883.90	883.00
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.				
3707.10.00	- Sensitising emulsions	20%	kg	882.11	881.00
3707.90.00	- Other	20%	kg	882.19	881.00

CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
 - (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
 - (d) Medicaments (heading 30.03 or 30.04); or
 - (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2. (A) For the purpose of heading 38.22, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.

3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:
 - (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).

4. Throughout the Nomenclature, “municipal waste” means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term “municipal waste”, however, does not cover:
 - (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings

- of the Nomenclature;
 - (b) Industrial waste
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6 (a) below.
5. For the purposes of heading 38.25, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertilizer 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 troleum oils or oils obtained from bituminous minerals (heading 27.10).
 7. For the purposes of heading 38.26, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

Subheading Notes.

1. Subheading 3808.50 covers only goods of heading 38.08, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(pchlorophenyl)ethane); dieldrin (ISO, INN); 4,6- dinitro-*o*-cresol (DNOC(ISO)) or its salts; dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6- hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methylparathion); pentachlorophenol (ISO), its salts or its esters; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Subheading 3808.50 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).

2. For the purposes of subheadings 3825.41 and 3825.49, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.				
3801.10.00	- Artificial graphite	20%	kg	598.61	598.00
3801.20.00	- Colloidal or semi-colloidal graphite	20%	kg	598.61	598.00
3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	20%	kg	598.61	598.00
3801.90.00	- Other	20%	kg	598.61	598.00
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.				
3802.10.00	- Activated carbon	20%	kg	598.64	598.00
3802.90.00	- Other	20%	kg	598.65	598.00
3803.00.00	Tall oil, whether or not refined.	20%	kg / l	598.11	598.00
3804.00.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	20%	kg	598.12	598.00
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.				
3805.10.00	- Gum, wood or sulphate turpentine oils	20%	kg / l	598.13	598.00
3805.90.00	- Other:	20%	kg / l	598.13	598.00
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.				
3806.10.00	- Rosin and resin acids	20%	kg	598.14	598.00
3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	20%	kg	598.14	598.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
3806.30.00	Ester gums	20%	kg	598.14	598.00
3806.90.00	Other	20%	kg	598.14	598.00
3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	20%	kg	598.14	598.00
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur- treated bands, wicks and candles, and fly-papers).				
	- Goods specified in Subheading Note 1 to this Chapter				
3808.50.10	-- For agricultural purposes only	5%	kg	598.14	591.00
3808.50.90	-- Other	20%	kg	598.14	591.00
	- Insecticides:				
3808.91.10	-- For agricultural purposes only	5%	kg	591.11	591.00
3808.91.90	-- Other	20%	kg	591.11	591.00
	- Fungicides				
3808.92.10	-- For agricultural purposes only	5%	kg	591.19	591.00
3808.92.90	-- Other	20%	kg	591.19	591.00
	- Herbicides, anti-sprouting products and plant- growth regulators:				
3808.93.10	-- For agricultural purposes only	5%	kg	591.41	591.00
3808.93.90	-- Other	20%	kg	591.41	591.00
3808.94.00	- Disinfectants	20%	kg	591.41	591.00
3808.99.00	- Other	20%	kg	591.49	591.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.				
3809.10.00	- With a basis of amylaceous substances	20%	kg	598.91	598.00
	- Other:				
3809.91.00	-- Of a kind used in the textile or like industries	20%	kg	598.91	598.00
3809.92.00	-- Of a kind used in the paper or like industries	20%	kg	598.91	598.00
3809.93.00	-- Of a kind used in the leather or like industries	20%	kg	598.91	598.00
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.				
3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	20%	kg	598.96	598.00
3810.90.00	Other	20%	kg	598.96	598.00
38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.				
	- Anti-knock preparations:				
3811.11.00	-- Based on lead compounds	20%	kg	597.21	597
3811.19.00	-- Other	20%	kg	597.21	597
	- Additives for lubricating oils:				
3811.21.00	-- Containing petroleum oils or oils obtained from bituminous minerals	20%	kg	597.25	597
3811.29.00	-- Other	20%	kg	597.25	597

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
3811.90.00	- Other	20%	kg	597.29	597
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilizers for rubber or plastics.				
3812.10.00	- Prepared rubber accelerators	20%	kg	598.63	598.00
3812.20.00	- Compound plasticisers for rubber or plastics	20%	kg	598.93	598.00
3812.30.00	- Anti-oxidising preparations and other compound stabilizers for rubber or plastics	20%	kg	598.93	598.00
3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	20%	kg	598.94	598.00
3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	20%	kg	533.55	533
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.				
	- Supported catalysts:				
3815.11.00	-- With nickel or nickel compounds as the active substance	20%	kg	598.81	598.00
3815.12.00	-- With precious metal or precious metal compounds as the active substance	20%	kg	598.83	598.00
3815.19.00	-- Other	20%	kg	598.85	598.00
3815.90.00	- Other	20%	kg	598.89	598.00
3816.00.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	20%	kg	662.331	662
3817.00.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	20%	kg	598.41	598.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	20%	kg	598.50	598.00
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	20%	kg	597.31	597
3820.00.00	Anti-freezing preparations and prepared de-icing fluids.	20%	kg	597.31	597
3821.00.00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	20%	kg	598.67	598
3822.00.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	20%	kg	598.69	598
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.				
	- Industrial monocarboxylic fatty acids; acid oils from refining:				
3823.11.00	-- Stearic acid	20%	kg	431.311	431
3823.12.00	-- Oleic acid	20%	kg	431.312	431
3823.13.00	-- Tall oil fatty acids	20%	kg	431.313	431
3823.19.00	-- Other	20%	kg	431.319	431
3823.70.00	- Industrial fatty alcohols	20%	kg	512.17	431
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included				
3824.10.00	- Prepared binders for foundry moulds or cores	20%	kg	598.991	598

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	20%	kg	598.993	598
3824.40.00	- Prepared additives for cements, mortars or concretes	20%	kg	598.97	598
3824.50.00	- Non-refractory mortars and concretes	20%	kg	598.98	598
3824.60.00	- Sorbitol other than that of subheading 2905.44	20%	kg	598.994	598
	- Mixtures containing halogenated derivatives of methane, ethane or propane:				
3824.71.00	- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	20%	kg	###	598
3824.72.00	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	20%	kg	###	598
3824.73.00	- - Containing hydrobromofluorocarbons (HBFCs)	20%	kg	###	598
3824.74.00	- - Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	20%	kg	###	598
3824.75.00	- - Containing carbon tetrachloride	20%	kg	###	598
3824.76.00	- - Containing 1,1,1-trichloroethane(methyl chloroform)	20%	kg	###	598
3824.77.00	- Containing bromomethane (methyl bromide) or bromochloromethane	20%	kg	###	598
3824.78.00	- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	20%	kg	###	598
3824.79.00	- - Other	20%	kg	###	598
	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris (2,3-dibromopropyl) phosphate:				
3824.81.00	- - Containing oxirane (ethylene oxide)	20%	kg	###	598
3824.82.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	20%	kg	###	598

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
3824.83.00	- - Containing tris (2,3-dibromopropyl) phosphate	20%	kg	###	598
3824.90.00	- Other	20%	kg	###	598
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.				
3825.10.00	- Municipal waste	20%	kg	598.81	598
3825.20.00	- Sewage sludge	20%	kg	598.82	598
3825.30.00	- Clinical waste	20%	kg	598.83	598
	- Waste organic solvents:				
3825.41.00	- - Halogenated	20%	kg	598.84	598
3825.49.00	- - Other	20%	kg	598.84	598
3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	20%	kg	598.85	598
	- Other wastes from chemical or allied industries:				
3825.61.00	- - Mainly containing organic constituents	20%	kg	598.87	598
3825.69.00	- - Other	20%	kg	598.88	598
3825.90.00	- Other	20%	kg	598.89	598
3826.00.00					
	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	20%	kg	598.89	598

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

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

CHAPTER 39

PLASTICS AND ARTICLES THEREOF

Notes.

1. Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.
Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
2. This Chapter does not cover:
 - (a) Lubricating preparations of heading 27.10 or 34.03;
 - (b) Waxes of heading 27.12 or 34.04;
 - (c) Separate chemically defined organic compounds (Chapter 29);
 - (d) Heparin or its salts (heading 30.01);
 - (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
 - (f) Organic surface-active agents or preparations of heading 34.02;
 - (g) Run gums or ester gums (heading 38.06);
 - (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
 - (i) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
 - (j) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
 - (k) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (l) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
 - (m) Plaits, wickerwork or other articles of Chapter 46;
 - (n) Wall coverings of heading 48.14;
 - (o) Goods of Section XI (textiles and textile articles);
 - (p) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - (q) Imitation jewellery of heading 71.17;
 - (r) Articles of Section XVI (machines and mechanical or electrical appliances);
 - (s) Parts of aircraft or vehicles of Section XVII;
 - (t) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (u) Articles of Chapter 91 (for example, clock or watch cases) ;
 - (v) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (w) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (x) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (y) 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^oC, 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.

For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" app 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.
9. 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).

10. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
 - (i) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Notes.

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
- (a) Where there is a subheading named "other" in the same series:
 - (1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.
 - (2) The copolymers named in subheadings 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
 - (3) Chemically modified polymers are to be classified in the subheading named "Other" provided that the chemically modified polymers are not more specifically covered by another subheading.
 - (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining Subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
 - (b) Where there is no subheading named "Other" in the same series:
 - (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
 - (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.
- Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.
2. For the purposes of subheading 3920.43, the term "plasticisers" include secondary plasticisers.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	I – PRIMARY FORMS				
39.01	Polymers of ethylene, in primary forms.				
3901.10.00	- Polyethylene having a specific gravity of less than 0.94	20%	kg	571.12	570.00
3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	20%	kg	571.11	570.00
3901.30.00	- Ethylene-vinyl acetate copolymers	20%	kg	571.2	570.00
3901.90.00	- Other	20%	kg	571.9	570.00
39.02	Polymers of propylene or of other olefins, in primary forms.				
3902.10.00	- Polypropylene	20%	kg	575.11	570.00
3902.20.00	- Polyisobutylene	20%	kg	575.12	570.00
3902.30.00	- Propylene copolymers	20%	kg	575.13	570.00
3902.90.00	- Other	20%	kg	575.19	570.00
3903	Polymers of styrene, in primary forms				
	- Polystyrene:				
3903.11.00	-- Expansible	20%	kg	572.11	570.00
3903.19.00	-- Other	20%	kg	572.19	570.00
3903.20.00	-- Styrene-acrylonitrile (SAN) copolymers	20%	kg	572.91	570.00
3903.30.00	-- Acrylonitrile-butadiene-styrene (ABS) copolymers	20%	kg	572.92	570.00
3903.90.00	- Other	20%	kg	572.99	570.00
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.				
3904.10.00	- Poly (vinyl chloride), not mixed with any other substances	20%	kg	573.11	570.00
	- Other poly (vinyl chloride):				
3904.21.00	-- Non-plasticised	20%	kg	573.12	570.00
3904.22.00	-- Plasticised	20%	kg	573.13	570.00
3904.30.00	- Vinyl chloride-vinyl acetate copolymers	20%	kg	573.91	570.00
3904.40.00	- Other vinyl chloride copolymers	20%	kg	573.92	570.00
3904.50.00	- Vinylidene chloride polymers	20%	kg	573.93	570.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Fluoro-polymers:				
3904.61.00	- - Polytetrafluoroethylene	20%	kg	573.94	570.00
3904.69.00	- - Other	20%	kg	573.94	570.00
3904.90.00	- Other	20%	kg	573.99	570.00
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.				
	- Poly (vinyl acetate):				
3905.12.00	- - In aqueous dispersion	20%	kg	575.91	570.00
3905.19.00	- - Other	20%	kg	575.91	570.00
	- Vinyl acetate copolymers:				
3905.21.00	- - In aqueous dispersion	20%	kg	575.91	570.00
3905.29.00	- - Other	20%	kg	575.91	570.00
3905.30.00	- Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	20%	kg	575.92	570.00
	- Other:				
3905.91.00	- - Copolymers	20%	kg	575.92	570.00
3905.99.00	- - Other	20%	kg	575.92	570.00
39.06	Acrylic polymers in primary forms.				
3906.10.00	- Poly (methyl methacrylate)	20%	kg	575.21	570.00
3906.90.00	- Other	20%	kg	575.29	570.00
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.				
3907.10.00	- Polyacetals	20%	kg	574.11	570.00
3907.20.00	- Other polyethers	20%	kg	574.19	570.00
3907.30.00	- Epoxide resins	20%	kg	574.2	570.00
3907.40.00	- Polycarbonates	20%	kg	574.31	570.00
3907.50.00	- Alkyd resins	20%	kg	574.32	570.00
3907.60.00	- Poly (ethylene terephthalate)	20%	kg	574.33	570.00
3907.70.00	- Poly (lactic acid)	20%	kg	###	570.00
	- Other polyesters:				
3907.91.00	- - Unsaturated	20%	kg	574.34	570.00
3907.99.00	- Other	20%	kg	574.39	570.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
39.08	Polyamides in primary forms.				
3908.10.00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	20%	kg	575.31	570.00
3908.90.00	- Other	20%	kg	575.39	570.00
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.				
3909.10.00	- Urea resins; thiourea resins	20%	kg	575.41	570.00
3909.20.00	- Melamine resins	20%	kg	575.42	570.00
3909.30.00	- Other amino-resins	20%	kg	575.43	570.00
3909.40.00	- Phenolic resins	20%	kg	575.44	570.00
3909.50.00	- Polyurethanes	20%	kg	575.45	570.00
3910.00.00	Silicones in primary forms.	20%	kg	575.93	570.00
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.				
3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	20%	kg	575.96	570.00
3911.90.00	- Other	20%	kg	575.96	570.00
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.				
	- Cellulose acetates:				
3912.11.00	- - Non-plasticised	20%	kg	575.51	570.00
3912.12.00	- - Plasticised	20%	kg	575.52	570.00
3912.20.00	- Cellulose nitrates (including collodions)	20%	kg	575.53	570.00
	- Cellulose ethers:				
3912.31.00	- - Carboxymethylcellulose and its salts	20%	kg	575.54	570.00
3912.39.00	- - Other	20%	kg	575.54	570.00
3912.90.00	- Other	20%	kg	575.59	570.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.				
3913.10.00	- Alginic acid, its salts and esters	20%	kg	575.94	570.00
3913.90.00	- Other	20%	kg	575.95	570.00
3914.00.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	20%	kg	575.97	570.00
	II - WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES				
39.15	Waste, parings and scrap, of plastics.				
3915.10.00	- Of polymers of ethylene	20%	kg	579.10	893.90
3915.20.00	- Of polymers of styrene	20%	kg	579.20	893.90
3915.30.00	- Of polymers of vinyl chloride	20%	kg	579.30	893.90
3915.90.00	Of other plastics	20%	kg	579.90	893.90
39.16	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.				
3916.10.00	Of polymers of ethylene	20%	kg	583.10	893.90
3916.20.00	- Of polymers of vinyl chloride	20%	kg	583.21	893.90
3916.90.00	- Of other plastics	20%	kg	583.90	893.90
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.				
3917.10.00	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	20%	kg	581.10	580.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Tubes, pipes and hoses, rigid:				
3917.21.00	- - Of polymers of ethylene	20%	kg	581.21	580.00
3917.22.00	- - Of polymers of propylene	20%	kg	581.22	580.00
3917.23.00	- - Of polymers of vinyl chloride	20%	kg	581.23	580.00
3917.29.00	- - Of other plastics	20%	kg	581.29	580.00
	- Other tubes, pipes and hoses:				
3917.31.00	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	20%	kg	581.31	580.00
3917.32.00	- - Other, not reinforced or otherwise combined with other materials, without fittings	20%	kg	581.41	580.00
3917.33.00	- - Other, not reinforced or otherwise combined with other materials, with fittings	20%	kg	581.41	580.00
3917.39.00	- - Other	20%	kg	581.6	580.00
3917.40.00	- Fittings	20%	kg	581.7	580.00
39.18	Floor coverings of plastics, whether or not self- adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	20%	kg	893.31	893.31
3918.10.00	- Of polymers of vinyl chloride:	20%	kg	893.31	893.31
3918.90.00	- Of other plastics:	20%	kg	893.31	893.31
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.				
3919.10.00	- In rolls of a width not exceeding 20 cm	20%	kg	582.11	580.00
3919.90.00	- Other:	20%	kg	582.19	580.00
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.				
3920.10.00	- Of polymers of ethylene	20%	kg	582.21	580.00
3920.20.00	- Of polymers of propylene	20%	kg	582.22	580.00
3920.30.00	- Of polymers of styrene	20%	kg	582.23	580.00
	- Of polymers of vinyl chloride:				
3920.43.00	- Containing by weight not less than 6% of plasticisers.	20%	kg	582.24	580.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
3920.49.00	- - Other	20%	kg	582.25	580.00
	- Of acrylic polymers:				
3920.51.00	- - Of poly (methyl methacrylate)	20%	kg	582.25	580.00
3920.59.00	- - Other	20%	kg	582.25	580.00
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:				
3920.61.00	- - Of polycarbonates	20%	kg	582.26	580.00
3920.62.00	- - Of poly (ethylene terephthalate)	20%	kg	582.26	580.00
3920.63.00	- - Of unsaturated polyesters	20%	kg	582.26	580.00
3920.69.00	- Of other polyesters	20%	kg	582.26	580.00
	- Of cellulose or its chemical derivatives:				
3920.71.00	- - Of regenerated cellulose	20%	kg	582.28	580.00
3920.73.00	- - Of cellulose acetate	20%	kg	582.28	580.00
3920.79.00	- Of other cellulose derivatives	20%	kg	582.28	580.00
	- Of other plastics:				
3920.91.00	- - Of poly (vinyl butyral)	20%	kg	582.29	580.00
3920.92.00	- - Of polyamides	20%	kg	582.29	580.00
3920.93.00	- - Of amino-resins	20%	kg	582.29	580.00
3920.94.00	- - Of phenolic resins	20%	kg	582.29	580.00
3920.99.00	- - Of other plastics	20%	kg	582.29	580.00
39.21	Other plates, sheets, film, foil and strip, of plastics.				
	- Cellular:				
3921.11.00	- - Of polymers of styrene	20%	kg	582.91	580.00
3921.12.00	- - Of polymers of vinyl chloride	20%	kg	582.91	580.00
3921.13.00	- - Of polyurethanes	20%	kg	582.91	580.00
3921.14.00	- - Of regenerated cellulose	20%	kg	582.91	580.00
3921.19.00	- - Of other plastics	20%	kg	582.91	580.00
3921.90.00	Other	20%	kg	582.99	580.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.				
3922.10.00	- Baths, shower-baths, sinks and wash-basins:	20%	kg	893.21	893.32
3922.20.00	- Lavatory seats and covers	20%	kg	893.21	893.32
3922.90.00	- Other	20%	kg	893.21	893.32
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	20%	kg	893.19	893.10
3923.10.00	- Boxes, cases, crates and similar articles:	20%	kg	893.19	893.10
	- Sacks and bags (including cones):				
	- - Of polymers of ethylene	20%	kg	893.11	893.10
3923.21.10	- - - Plastic shopping bags	20%	Kg/bag	893.11	893.10
3923.21.90	- - - Other	20%	kg	893.11	893.10
3923.29.00	- - Of other plastics	20%	kg	893.11	893.10
3923.30.00	- Carboys, bottles, flasks and similar articles:	20%	kg	893.19	893.10
3923.40.00	- Spools, cops, bobbins and similar supports	20%	kg	893.19	893.10
	- Stoppers, lids, caps and other closures:				
3923.50.10	- - Stoppers, lids, caps and other closures (for drinks and honey manufacture purposes only)	5%	kg	893.19	893.10
3923.50.90	- - Other	20%	kg	893.19	893.10
3923.90.00	- Other:	20%	kg	893.19	893.10
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.				
3924.10.00	- Tableware and kitchenware:	20%	kg	893.32	893.32
3924.90.00	- Other	20%	kg	893.32	893.32

39.25	Builders' ware of plastics, not elsewhere specified or included.				
3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	20%	kg	893.29	893.29
3925.10.10	- Tanks and water butts for storage of rainwater	5%	kg	893.29	893.29
3925.10.90	- Other	20%	kg	893.29	293.29

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
3925.20.00	- Doors, windows and their frames and thresholds for doors	20%	kg	893.29	893.29
3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	20%	kg	893.29	893.29
	- Other:				
3925.90.00	- - Hurdles for pens and crushers of animal husbandry	5%	kg	893.29	893.29
3925.90.00	- - Other	20%	kg	893.29	893.29
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14				
3926.10.00	- Office or school supplies	20%	kg	893.94	893.90
	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)				
3926.20.10	- - Clothing	5%	kg	848.21	840.00
3926.20.90	- - Other	20%	kg	848.21	840.00
3926.30.00	- Fittings for furniture, coachwork or the like	20%	kg	893.95	893.90
3926.40.00	- Statuettes and other ornamental articles	20%	kg	893.99	893.90
	- Other:				
3926.90.10	- - Styrofoam containers	20%	Kg/Ctr	893.99	893.90
3926.90.20	- - Polytunnels	5%	kg	893.99	893.90
3926.90.30	- - Hydroponic units	5%	kg	893.99	893.90
3926.90.90	- - Other	20%	kg	893.99	893.90

CHAPTER 40

RUBBER AND ARTICLES THEREOF

Notes.

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapters 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^oC and 29^oC, 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.) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
- (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);
- (B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
- (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked. In heading 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.				
4001.10.00	- Natural rubber latex, whether or not pre-vulcanized	20%	kg	231.10	230.00
	- Natural rubber in other forms:				
4001.21.00	- - Smoked sheets	20%	kg	231.21	230.00
4001.22.00	- - Technically specified natural rubber (TSNR)	20%	kg	231.25	230.00
4001.29.00	- - Other	20%	kg	231.29	230.00
4001.30.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	20%	kg	231.30	230.00
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.				
4002.11.00	- - Latex	20%	kg	231.11	230.00
4002.19.00	- - Other	20%	kg	231.11	230.00
4002.20.00	- Butadiene rubber (BR)	20%	kg	231.12	230.00
	- Isobutene-isoprene (butyl) rubber (IIR); halo- isobutene-isoprene rubber (CIIR or BIIR):				
4002.31.00	- - Isobutene-isoprene (butyl) rubber (IIR)	20%	kg	231.13	230.00
4002.39.00	- - Other	20%	kg	231.13	230.00
	- Chloroprene (chlorobutadiene) rubber (CR):				
4002.41.00	- - Latex	20%	kg	231.14	230.00
4002.49.00	- - Other	20%	kg	231.14	230.00
	- Acrylonitrile-butadiene rubber (NBR):				
4002.51.00	- - Latex	20%	kg	231.15	230.00
4002.59.00	- - Other	20%	kg	231.15	230.00
4002.60.00	- Isoprene rubber (IR)	20%	kg	231.16	230.00
4002.70.00	- Ethylene-propylene-non-conjugated	20%	kg	231.17	230.00

	diene rubber (EPDM)				
4002.80.00	- Mixtures of any product of heading 40.01 with any product of this heading	20%	kg	231.18	230.00
	- Other				
4002.91.00	- - Latex	20%	kg	231.19	230.00
4002.99.00	- - Other	20%	kg	231.19	230.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	20%	kg	232.191	230.00
4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	20%	kg	232.22	230.00
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.				
4005.10.00	- Compounded with carbon black or silica	20%	kg	621.11	621
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	20%	kg	621.12	621
	- Other:				
4005.91.00	- -Plates, shets and strip	20%	kg	621.19	621
4005.99.00	- - Other	20%	kg	621.19	621
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.				
4006.10.00	- “Camel-back” strips for retreading rubber tyres	20%	kg	621.21	621
4006.90.00	- Other	20%	kg	621.29	621
4007.00.00	Vulcanised rubber thread and cord.	20%	kg	621.31	621
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber.				
	- Of cellular rubber:				
4008.11.00	- - Plates, sheets and strip	20%	kg	621.32	621
4008.19.00	- - Other	20%	kg	621.32	621
	- Of non-cellular rubber:				
4008.21.00	- - Plates, sheets and strip	20%	kg	621.33	621
4008.29.00	- - Other	20%	kg	621.33	621

40.09	Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).				
	- Not reinforced or otherwise combined with other materials:				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
4009.11.00	- - Without fittings	20%	kg	621.46	621
4009.12.00	- - With fittings	20%	kg	621.46	621
	- Reinforced or otherwise combined only with metal:				
4009.21.00	- - Without fittings	20%	kg	621.46	621
4009.22.00	- - With fittings	20%	kg	621.45	621
	- Reinforced or otherwise combined only with textile materials:				
4009.31.00	- - Without fittings	20%	kg	621.46	621
4009.32.00	- - With fittings	20%	kg	621.47	621
	- Reinforced or otherwise combined with other materials:				
4009.41.00	- - Without fittings	20%	kg	621.48	621
4009.42.00	- - With fittings	20%	kg	621.49	621
40.10	Conveyor or transmission belts or belting, of vulcanized rubber.				
	- Conveyor belts or belting:				
4010.11.00	- - Reinforced only with metal	20%	kg	629.21	629
4010.12.00	- - Reinforced only with textile materials	20%	kg	629.22	629
4010.19.00	- - Other	20%	kg	629.24	629
	- Transmission belts or belting:				
4010.31.00	- - Endless transmission belts of trapezoidal cross- section (v-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	20%	kg	629.26	629
4010.32.00	- - Endless transmission belts of trapezoidal cross- section (v-belts), other than V- ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	20%	kg	629.26	629
4010.33.00	- - Endless transmission belts of trapezoidal cross- section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	20%	kg	629.27	629
4010.34.00	- - Endless transmission belts of trapezoidal cross- section (V-belts), other than V- ribbed, of an outside circumference exceeding 180 cm but	20%	kg	629.28	629

	not exceeding 240 cm				
4010.35.00	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	20%	kg	629.29	629
4010.36.00	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	20%	kg	629.31	629
4010.39.00	- - Other	20%	kg	629.30	629

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
40.11	New pneumatic tyres, of rubber.				
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	20%	kg/2u	625.10	625
4011.20.00	- Of a kind used on buses or lorries	20%	kg/2u	625.20	625
4011.30.00	- Of a kind used on aircraft	20%	kg/2u	625.30	625
4011.40.00	- Of a kind used on motorcycles	20%	kg/2u	625.41	625
4011.50.00	- Of as kind used on bicycles	20%	kg/2u	625.42	625
	- Other, having a "herring-bone" or similar tread:				
4011.61.00	- - Of a kind used on agricultural or forestry vehicles and machines	20%	kg/2u	625.43	625
4011.62.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	20%	kg/2u	625.44	625
4011.63.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	20%	kg/2u	625.45	625
4011.69.00	- - Other	20%	kg/2u	625.49	625
	- Other:				
4011.92.00	- - Of a kind used on agricultural or forestry vehicles and machines	20%	kg/2u	625.52	625
4011.93.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	20%	kg/2u	625.52	625
4011.94.00	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	20%	kg/2u	625.52	625
4011.99.00	- - Other	20%	kg/2u	625.52	625
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.				
	- Retreaded tyres:				
4012.11.00	- - Of a kind used on motor cars (including	20%	kg/2u	625.92	625

	station wagons and racing cars)				
4012.12.00	-- Of a kind used on buses or lorries	20%	kg/2u	625.92	625
4012.13.00	-- Of a kind used on aircraft	20%	kg/2u	625.92	625
4012.19.00	-- Other	20%	kg/2u	625.92	625
4012.20.00	- Used pneumatic tyres	20%	kg/2u	625.92	625
4012.90.00	- Other	20%	kg/2u	625.92	625

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
40.13	Inner tubes, of rubber.				
4013.10.00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:	20%	kg/2u	625.91	625
4013.20.00	- Of a kind used on bicycles	20%	kg/2u	625.91	625
4013.90.00	- Other:	20%	kg/2u	625.91	625
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber.				
4014.10.00	- Sheath contraceptives	20%	kg/2u	629.11	629
4014.90.00	- Other	20%	kg/2u	629.19	629
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber.				
	- Gloves, mittens and mitts:				
4015.11.00	-- Surgical	20%	kg/2u	848.22	840
4015.19.00	-- Other	20%	kg/2u	848.22	840
	- Other				
4015.90.10	-- Clothing	5%	kg/2u	848.22	840
4015.90.90	-- Other	20%	kg/2u	848.22	840
40.16	Other articles of vulcanized rubber other than hard rubber				
4016.10.00	- Of cellular rubber	20%	kg	629.92	629.10
	- Other:				
4016.91.00	-- Floor coverings and mats	20%	kg	629.99	629.10
4016.92.00	-- Erasers	20%	kg	629.99	629.10
4016.93.00	-- Gaskets, washers and other seals	20%	kg	629.99	629.10
4016.94.00	-- Boat or dock fenders, whether or not inflatable	20%	kg	629.99	629.10
4016.95.00	-- Other inflatable articles	20%	kg	629.99	629.10
4016.99.00	-- Other	20%	kg	629.996	629.10

4017.00.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.				
4017.00.10	-- Watertroughs for Animal Husbandry	5%	kg	629.91	629.10
4017.00.90	-- Other	20%	kg	629.91	629.10

SECTION VIII

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

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

Notes.

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
41.01	Raw hides and skins of bovine (including buffalo), or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.				
4101.20.00	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	20%	kg	211.21	210.00
4101.50.00	- Whole hides and skins, of a weight exceeding 16 kg	20%	kg	211.21	210.00
4101.90.00	- Other, including butts, bends and bellies	20%	kg	211.21	210.00
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.				
4102.10.00	- With wool on	20%	kg	211.60	210.00
	- Without wool on:				
4102.21.00	- - Pickled	20%	kg	211.71	210.00
4102.29.00	- - Other	20%	kg	211.79	210.00
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.				

4103.20.00	- Of reptiles	20%	kg	211.99	210.00
4103.30.00	- Of swine	20%	kg	211.99	210.00
4103.90.00	- Other	20%	kg	211.99	210.00
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- In the wet state (including wet-blue):				
4104.11.00	- - Full grains, unsplit; grain splits	20%	kg	611.41	611
4104.19.00	- - Other	20%	kg	611.47	611
	- In the dry state (crust):				
4104.41.00	- - Full grains, unsplit; grain splits	20%	kg	611.42	611
4104.49.00	- - Other	20%	kg	611.45	611
41.05	Tanned or crust skins or sheep or lambs, without wool on, whether or not split, but not further prepared.				
4105.10.00	- In the wet state (including wet-blue)	20%	kg	611.51	611
4105.30.00	- In the dry state (crust)	20%	kg	611.52	611
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.				
	- Of goats or kids:				
4106.21.00	- - In the wet state (including wet-blue)	20%	kg	611.61	611
4106.22.00	- - In the dry state (crust)	20%	kg	611.61	611
	- Of swine:				
4106.31.00.	- - In the wet state (including wet-blue)	20%	kg	611.61	611
4106.32.00	- - In the dry state (crust)	20%	kg	611.63	611
4106.40.00	- Of reptiles	20%	kg	611.64	611
	- Other:				
4106.91.00	- - In the wet state (including wet-blue)	20%	kg	611.65	611
4106.92.00	- - In the dry state (crust)	20%	kg	611.66	611
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.				
	- Whole hides and skins:				

4107.11.00	- - Full grains, unsplit	20%	kg	611.71	611
4107.12.00	- - Grain splits	20%	kg	611.72	611
4107.19.00	- - Other	20%	kg	611.73	611
	- Other, including sides:				
4107.91.00	- - Full grains, unsplit	20%	kg	611.74	611
4107.92.00	- - Grain splits	20%	kg	611.75	611
4107.99.00	- - Other	20%	kg	611.79	611

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
[41.08]	Deleted				
[41.09]	Deleted				
[41.10]	Deleted				
[41.11]	Deleted				
4112.00.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	20%	kg	611.31	611
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.				
4113.10.00	- Of goats or kids	20%	kg	611.41	611
4113.20.00	- Of swine	20%	kg	611.42	611
4113.30.00	- Of reptiles	20%	kg	611.43	611
4113.90.00	- Other	20%	kg	611.49	611
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.				
4114.10.00	- Chamois (including combination chamois) leather	20%	kg	611.51	611
4114.20.00	- Patent leather and patent laminated leather; metallised leather	20%	kg	611.52	611

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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HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
4115.10.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	20%	kg	611.53	611
4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	20%	kg	611.54	611

CHAPTER 42

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

Notes.

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

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.				
4201.00.10	- - Restraints and halters for animal husbandry	5%	kg	612.2	612.00
4201.00.90	- - Other	20%	kg	612.2	612.00
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.				
	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:				
4202.11.00	- - With outer surface of leather or of composition leather	20%	kg /u	831.21	831.00
4202.12.00	- - With outer surface of plastics or of textile materials	20%	kg /u	831.22	831.00
4202.19.00	- - Other	20%	kg /u	831.22	831.00
	- Handbags, whether or not with shoulder				

	strap, including those without handle:				
4202.21.00	- - With outer surface of leather or of composition leather	20%	kg /u	831.12	831.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
4202.22.00	- - With outer surface of plastic sheeting or of textile materials	20%	kg /u	831.14	831.00
4202.29.00	- - Other	20%	kg /u	831.19	831.00
	- Articles of a kind normally carried in the pocket or in the handbag:				
4202.31.00	- - With outer surface of leather or of composition leather	20%	kg /u	831.91	831.00
4202.32.00	- - With outer surface of plastic sheeting or of textile materials:	20%	kg /u	831.91	831.00
4202.39.00	- - Other	20%	kg /u	831.91	831.00
	- Other:				
4202.91.00	- - With outer surface of leather or of composition leather:	20%	kg /u	831.99	831.00
4202.92.00	- - With outer surface of plastic sheeting or of textile materials:	20%	kg /u	831.99	831.00
4202.99.00	- - Other	20%	kg /u	831.99	831.00
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.				
4203.10.00	- Articles of apparel	5%	kg	848.11	840
	- Gloves, mittens and mitts:				
4203.21.00	- - Specially designed for use in sports	20%	kg	894.77	894
4203.29.00	- - Other	20%	kg	848.12	840
4203.30.00	- Belts and bandoliers	20%	kg	848.13	840
4203.40.00	- Other clothing accessories	20%	kg	848.19	840
[42.04]	Deleted				
4205.00.00	Other articles of leather or of composition leather.	20%	kg	612.10	612.00
4206.00.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	20%	kg	612.10	612.00

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 furksins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.				
4301.10.00	- Of mink, whole, with or without head, tail or paws	20%	kg	212.1	210
4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	20%	kg	212.22	210
4301.60.00	- Of fox, whole, with or without head, tail or paws	20%	kg	212.25	210
4301.80.00	- Other furskins, whole, with or without head, tail or paws	20%	kg	212.29	210
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	20%	kg	212.3	210
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.				
	- Whole skins, with or without head, tail or paws, not assembled:				
4302.11.00	-- Of mink	20%	kg	613.11	613
4302.19.00	-- Other	20%	kg	613.19	613
4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	20%	kg	613.2	613
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	20%	kg	613.3	613
43.03	Articles of apparel, clothing accessories and other articles of furskin.				
	- Articles of apparel and clothing accessories				
4303.10.10	-- Clothing	5%	kg	848.31	848.31

4303.10.90	- - Other	20%	kg	848.31	848.31
4303.90.00	- Other	20%	kg	848.31	848.31
4304.00.00	Artificial fur and articles thereof.	20%	kg	848.32	848.31

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;
 - j) Imitation jewellery of heading 71.17;
 - k) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - l) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - m) Parts of firearms (heading 93.05);
 - n) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - o) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - p) 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
 - q) Articles of Chapter 97 (for example, works of art).

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

to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Notes.

1. For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.
2. For the purposes of subheadings 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, to 4412.99, 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, Dibetou, Doussie, Framire, 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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.				
4401.10.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	20%	kg	245.01	245.00
	- Wood in chips or particles:				
4401.21.00	-- Coniferous	20%	kg	246.11	245.00
4401.22.00	-- Non-coniferous	20%	kg	246.15	246.00
	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:				
4401.31.00	-- Wood pellets	20%	kg	246.2	246.00
4401.39.00	-- Other	20%	kg	246.2	246.00
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.				
4402.10.00	- Of bamboo	20%	kg	###	
4402.90.00	- Other	20%	kg	###	
4403.00.00	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.				
4403.10.00	- Treated with paint, stains, resote or other preservatives	20%	kg/m3	247.31	247.00
4403.20.00	- Other, coniferous	20%	kg/m3	247.31	247.00
	- Other, of tropical wood specified in subheading Note 2 to this Chapter:				
4403.41.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	20%	kg/m3	247.31	247.00
4403.49.00	-- Other	20%	kg/m3	247.31	247.00
	- Other				
4403.91.00	-- Of oak (<i>Quercus spp.</i>)	20%	kg/m3	247.31	247.00
4403.92.00	-- Of beech (<i>Fagus spp.</i>)	20%	kg/m3	247.31	247.00
4403.99.00	-- Other	20%	kg/m3	247.31	247.00
4404.00	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.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
4404.10.00	- Coniferous	5%	kg	634.91	634
4404.20.00	- Non-Coniferous	5%	kg	634.91	634
4405.00.00	Wood wool; wood flour.	20%	kg	634.93	634
44.06	Railway or tramway sleepers (cross-ties) of wood.				
4406.10.00	- Not impregnated	20%	kg/m3	248.11	248
4406.90.00	- Other	20%	kg/m3	248.19	248
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end- jointed, of a thickness exceeding 6 mm.				
4407.10.00	Coniferous:	5%	kg/m3	248.21	248
	- Of tropical wood specified in subheading Note 2 to this Chapter:				
4407.21.00	-- Mahogany (swietenia spp.)	5%	kg/m3	248.41	248
4407.22.00	-- Virola, Imbuia and Balsa	5%	kg/m3	248.42	248
4407.25.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	5%	kg/m3	248.43	248
4407.26.00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5%	kg/m3	248.44	248
4407.27.00	-- Sapelli	5%	kg/m3	###	248
4407.28.00	-- Iroko	5%	kg/m3	###	248
4407.29.00	-- Other	5%	kg/m3	###	248
	- Other:				
4407.91.00	-- Of oak (Quercus spp.)	5%	kg/m3	248.49	248
4407.92.00	-- Of beech (Fagus spp.)	5%	kg/m3	248.49	248
4407.93.00	-- Of maple (Acer spp.)	5%	kg/m3	###	248
4407.94.00	-- Of cherry (Prunus spp.)	5%	kg/m3	###	248
4407.95.00	-- Of ash (Fraxinus spp.)	5%	kg/m3	###	248
4407.99.00	-- Other:	5%	kg/m3	248.46	248
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.				
4408.10.00	- Coniferous	20%	kg/m3	634.11	634

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Of tropical wood specified in sub-heading Note 2 to this Chapter				
4408.31.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	20%	kg/m3	634.12	634
4408.39.00	- - Other	20%	kg/m3	634.12	634
4408.90.00	- Other	20%	kg/m3	634.12	634
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.				
4409.10.00	- Coniferous:	5%	kg/m3	248.31	248.00
	- Non-coniferous:				
4409.21.00	- - Of bamboo	5%	kg/m3	###	248.00
4409.29.00	- - Other:	5%	kg/m3	248.50	248.00
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.				
	- Of wood:				
4410.11.00	- - Particle board	5%	kg/m3	###	634
4410.12.00	- - Oriented strand board (OSB)	5%	kg/m3	###	634
4410.19.00	- - Other	5%	kg/m3	###	634
4410.90.00	- Other	5%	kg/m3	###	634
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.				
	- Medium density fibreboard (MDF):				
4411.12.00	- - Of a thickness not exceeding 5 mm	5%	kg/m3	###	634
4411.13.00	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	5%	kg/m3	###	634
4411.14.00	- - Of a thickness exceeding 9 mm	5%	kg/m3	###	634
	- Other:				
4411.92.00	- - Of a density exceeding 0.8 g/cm2	5%	kg/m3	###	634
4411.93.00	- - Of a density exceeding 0.5 g/cm2 but not exceeding 0.8 g/cm2	5%	kg/m3	###	634

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
4411.94.00	- - Of a density not exceeding 0.5 g/cm ²	5%	kg/m ³	###	634
44.12	Plywood, veneered panels and similar laminated wood.				
4412.10.00	- Of bamboo	5%	kg/m ³	###	634
	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:				
4412.31.00	- - With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	5%	kg/m ³	634.31	634
4412.32.00	- - Other, with at least one outer ply of non-coniferous wood	5%	kg/m ³	634.31	634
4412.39.00	- - Other	5%	kg/m ³	###	634
	- Other:				
4412.94.00	- - Blockboard, laminboard and battenboard	5%	kg/m ³	###	634
4412.99.00	- - Other	5%	kg/m ³	###	634
4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	5%	kg/m ³	634.21	634
4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	20%	kg/m ³	634.41	634
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.				
4415.10.00	- Cases, boxes, crates, drums and similar packings; cable-drums	20%	kg/m ³	635.11	635
4415.20.00	- Pallets, box pallets and other load boards; pallet collars	20%	kg/m ³	635.12	635
4416.00.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	20%	kg/m ³	635.35	635
4417.00.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	20%	kg/m ³	635.35	635

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.				
4418.10.00	- Windows, French-windows and their frames	5%	kg/m3	635.31	635.40
4418.20.00	- Doors and their frames and thresholds	5%	kg/m3	635.32	635.40
4418.40.00	- Shuttering for concrete constructional work	5%	kg/m3	635.39	63.405
4418.50.00	- Shingles and shakes:	5%	kg/m3 & 1000	635.33	635.40
	- Posts and beams				
4418.60.10	- - Hurdles and posts for pens of animal husbandry	5%	kg	###	635.40
4418.60.90	- - Other	20%	kg	###	635.40
	- Assembled flooring panels:				
4418.71.00	- - For mosaic floors	5%	kg	###	635.40
4418.72.00	- - Other, multilayer	5%	kg	###	635.40
4418.79.00	- - Other:	5%	kg	###	635.40
4418.90.00	- Other:	5%	kg	###	635.40
4419.00.00	Tableware and kitchenware, of wood.	20%	kg	635.42	635.40
4420.00.00	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.				
4420.10.00	- Statuettes and other ornaments, of wood	20%	kg	635.49	635.40
4420.90.00	- Other	20%	kg	635.49	635.40
44.21	Other articles of wood.				
4421.10.00	- Clothes hangers	20%	kg	635.99	635.40
	- Other:				
4421.90.10	- - Water troughs for animal husbandry	5%	kg	635.99	635.40
4421.90.90	- - Other	20%	kg	635.99	635.40

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).

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.				
4501.10.00	- Natural cork, raw or simply prepared	20%	kg	244.03	244
4501.90.00	- Other	20%	kg	244.04	244
4502.00.00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	20%	kg	244.02	244
4503.00.00	Articles of natural cork.				
4503.10.00	- Corks and stoppers	20%	kg	633.10	633
4503.90.00	- Other	20%	kg	633.10	633
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.				
4504.10.00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	20%	kg	633.20	633
4504.90.00	-Other:	20%	kg	633.20	633

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 materials (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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).				
	- Mats, matting and screens of vegetable materials:				
4601.21.00	-- Of bamboo	20%	kg	###	899.71
4601.22.00	-- Of rattan	20%	kg	###	899.71
4601.29.00	-- Other	20%	kg	###	899.71
	- Other:				
4601.92.00	-- Of bamboo	20%	kg	###	899.71
4601.93.00	-- Of rattan	20%	kg	###	899.71
4601.94.00	-- Of other vegetable materials:	20%	kg	###	899.71
4601.99.00	-- Other	20%	kg	###	899.71
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.				
	- Of vegetable materials:				
4602.11.00	-- Of bamboo	20%	kg	###	899.71
4602.12.00	-- Of rattan	20%	kg	###	899.71
4602.19.00	-- Other	20%	kg	###	899.71
4602.90.00	- Other	20%	kg	###	899.71

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 20⁰ C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
4701.00.00	Mechanical wood pulp.	20%	kg	251.2	251
4702.00.00	Chemical wood pulp, dissolving grades.	20%	kg	251.2	251
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.	20%	kg	251.2	251
	- Unbleached:				
4703.11.00	- - Coniferous	20%	kg	251.41	251
4703.19.00	- - Non-coniferous	20%	kg	251.42	251
	- Semi-bleached or bleached:				
4703.21.00	- - Coniferous	20%	kg	251.62	251
4703.29.00	- - Non-coniferous	20%	kg	251.62	251
47.04	Chemical wood pulp, sulphite, other than dissolving grades				
	- Unbleached				
47.04.11.00	- - Coniferous	20%	kg	251.62	251
47.04.19.00	- - Non-coniferous	20%	kg	251.62	251
	- Semi-bleached or bleached:				
47.04.21.00	- - Coniferous	20%	kg	251.62	251
47.04.29.00	- - Non-coniferous	20%	kg	251.62	251
4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	20%	kg	251.9	251
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.				
4706.10.00	- Cotton linters pulp	20%	kg	251.92	251
4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	20%	kg	251.92	251
4706.30.00	- Other, of bamboo	20%	kg	###	251
	- Other:				
4706.91.00	- - Mechanical	20%	kg	251.92	251
4706.92.00	- - Chemical	20%	kg	251.92	251
4706.93.00	- - Obtained by a combination of mechanical and chemical processes	20%	kg	251.92	251

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
47.07	Recovered (waste and scrap) paper or paperboard				
4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	20%	kg	251.11	251
4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	20%	kg	251.12	251
4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	20%	kg	251.13	251
4707.90.00	- Other, including unsorted waste and scrap	20%	kg	251.19	251

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);
 - (i) Articles of Chapter 46 (manufactures of plaiting material);
 - (j) Paper yarn or textile articles of paper yarn (Section XI);
 - (k) Articles of Chapter 64 or Chapter 65;
 - (l) 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);
 - (m) Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - (n) Articles of heading 92.09;
 - (o) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (p) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).
3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².
5. For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing,

printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m^2 :

- (a) Containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
 1. weighing not more than 80 g/m^2 , or
 2. coloured throughout the mass; or
- (b) Containing more than 8% ash, and
 1. weighing not more than 80 g/m^2 , 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 $2.5 \text{ kPa} \cdot \text{m}^2/\text{g}$; or
- (e) Containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than $2.5 \text{ kPa} \cdot \text{m}^2/\text{g}$.

For paper or paperboard weighing more than 150 g/m^2 :

- (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*, perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
- 12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

1. For the purposes of subheadings 4804.11 and 4804.19, “kraftliner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115g/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 t	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings 4804.21 and 4804.29, “sack kraft paper” means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m²

but not more than 115 g/m² and meeting one of the following sets of specifications:

- (a) Having a Mullen burst index of not less than 3.7 kPa · m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight g/m ²	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1230	2,635	3.7	10.6
115	1425	3,060	4.4	12.3

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
4801.00.00	Newsprint, in rolls or sheets.	20%	kg	641.1	641
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.				
4802.10.00	- Hand-made paper and paperboard	20%	kg	641.21	641
4802.20.00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	20%	kg	641.22	641
4802.40.00	- Wallpaper base	20%	kg	641.24	641
	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:				
4802.54.00	-- Weighing less than 40 g/m2	20%	kg	641.25	641
4802.55.00	-- Weighing 40 g/m2 or more but not more than 150 g/m2, in rolls	20%	kg	641.26	641
4802.56.00	-- Weighing 40 g/m2 or more but not more than 150 g/m2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	20%	kg	###	641
4802.57.00	-- Other, weighing 40 g/m2 or more but not more than 150 g/m2	20%	kg	641.28	641
4802.58.00	-- Weighing more than 150 g/m2	20%	kg	641.29	641
	- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:				
4802.61.00	-- In rolls	20%	kg	641.3	641
4802.62.00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	20%	kg	642.9	642
4802.69.00	-- Other	20%	kg	641.39	641

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
4803.00.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface- decorated or printed, in rolls or sheets.	20%	kg	641.631	641
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.				
	- Kraftliner:				
4804.11.00	-- Unbleached	20%	kg	641.41	641
4804.19.00	-- Other	20%	kg	641.41	641
	- Sack kraft paper:				
4804.21.00	-- Unbleached	20%	kg	641.42	641
4804.29.00	-- Other	20%	kg	641.42	641
	- Other kraft paper and paperboard weighing 150 g/m2 or less:				
4804.31.00	-- Unbleached	20%	kg	641.46	641
4804.39.00	-- Other	20%	kg	641.46	641
	- Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2:				
4804.41.00	-- Unbleached	20%	kg	641.47	641
4804.42.00	-- Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	20%	kg	641.47	641
4804.49.00	-- Other	20%	kg	641.47	641
	- Other kraft paper and paperboard weighing 225 g/m2 or more				
4804.51.00	-- Unbleached	20%	kg	641.48	641
4804.52.00	-- Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	20%	kg	641.48	641
4804.59.00	-- Other	20%	kg	641.48	641

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.				
	- Fluting paper:				
4805.11.00.	-- Semi-chemical fluting paper	20%	kg	641.41	641
4805.12.00.	-- Straw fluting paper	20%	kg	641.42	641
4805.19.00.	-- Other	20%	kg	641.49	641
	- Testliner (recycled liner board):				
4805.24.00.	-- Weighing 150 g/m ² or less	20%	kg	641.54	641
4805.25.00.	-- Weighing more than 150 g/m ²	20%	kg	641.54	641
4805.30.00.	- Sulphite wrapping paper	20%	kg	641.52	641
4805.40.00.	- Filter paper and paperboard	20%	kg	641.56	641
4805.50.00.	- Felt paper and paperboard	20%	kg	641.56	641
	- Other:				
4805.91.00.	-- Weighing 150 g/m ² or less	20%	kg	641.57	641
4805.92.00.	-- Weighing more than 150 g/m ² but less than 225 g/m ²	20%	kg	641.57	641
4805.93.00.	-- Weighing 225 g/m ² or more	20%	kg	641.57	641
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.				
4806.10.00.	- Vegetable parchment	20%	kg	641.53	641
4806.20.00.	- Greaseproof papers	20%	kg	641.53	641
4806.30.00.	- Tracing papers	20%	kg	641.53	641
4806.40.00.	- Glassine and other glazed transparent or translucent paper	20%	kg	641.53	641
4807.00.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	20%	kg	641.92	641
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.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
4808.10.00	- Corrugated paper and paperboard, whether or not perforated:	20%	kg	641.64	641
4808.40.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	20%	kg	641.61	641
4808.90.00	- Other	20%	kg	641.69	641
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.				
4809.20.00	- Self-copy paper	20%	kg	641.31	641
4809.90.00	- Other	20%	kg	641.31	641
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.				
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:				
4810.13.00	-- In rolls	20%	kg	641.83	641
4810.14.00	-- In sheets with one side not exceeding 435mm and the other side not exceeding 297 mm in the unfolded state	20%	kg	641.84	641
4810.19.00	-- Other	20%	kg	641.89	641
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:				
4810.22.00	-- Light-weight coated paper	20%	kg	641.34	641
4810.29.00	-- Other	20%	kg	641.34	641
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
4810.31.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m2 or less	20%	kg	641.74	641
4810.32.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m2	20%	kg	641.75	641
4810.39.00	- - Other	20%	kg	641.76	641
	- Other paper and paperboard:				
4810.92.00	- - Multi-ply	20%	kg	641.77	641
4810.99.00	- - Other	20%	kg	641.77	641
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.				
4811.10.00	- Tarred, bituminised or asphalted paper and paperboard	20%	kg	641.73	641
	- Gummed or adhesive paper and paperboard:				
4811.41.00	- - Self-adhesive	20%	kg	641.74	641
4811.49.00	- - Other	20%	kg	641.74	641
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):				
4811.51.00	- - Bleached, weighing more than 150 g/m 2	20%	kg	641.74	641
4811.59.00	- - Other	20%	kg	641.74	641
4811.60.00	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol.	20%	kg	641.76	641
4811.90.00	- Other paper, paperboard, cellulose wadding and webs or cellulose fibres	20%	kg	641.79	641
4812.00.00	Filter blocks, slabs and plates, of paper pulp	20%	kg	641.93	641

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.				
4813.10.00	- In the form of booklets or tubes	20%	kg	642.41	642.41
4813.20.00	- In rolls of a width not exceeding 5 cm	20%	kg	642.41	642.41
4813.90.00	- Other	20%	kg	641.55	641
48.14	Wallpaper and similar wall coverings; window transparencies of paper.				
4814.20.00	- 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	20%	kg	641.94	641
4814.90.00	- Other	20%	kg	641.94	641
[48.15]	Deleted				
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.				
4816.20.00	- Self-copy paper	20%	kg	642.42	642
4816.90.00	- Other:	20%	kg	642.42	642
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.				
4817.10.00	- Envelopes	20%	kg	642.21	642
4817.20.00	- Letter cards, plain postcards and correspondence cards	20%	kg	642.22	642
4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	20%	kg	642.23	642

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.				
4818.10.00	- Toilet paper	20%	kg	642.43	642.43
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	20%	kg	642.94	642.94
4818.30.00	- Tablecloth and serviettes:	20%	kg	642.94	642.94
	- Articles of apparel and clothing accessories				
4818.50.10	-- Clothing	5%	kg	642.94	642.94
4818.50.90	-- Other	20%	kg	642.94	642.94
4818.90.00	- Other	20%	kg	642.94	642.94
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.				
4819.10.00	- Cartons, boxes and cases, of corrugated paper or paperboard	20%	kg	642.11	642.1
4819.20.00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	20%	kg	642.12	642.1
4819.30.00	- Sacks and bags, having a base of a width of 40 cm or more	20%	kg	642.13	642.1
4819.40.00	- Other sacks and bags, including cones:	20%	kg	642.14	642.1
4819.50.00	- Other packing containers, including record sleeves	20%	kg	642.15	642.1
4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	20%	kg	642.16	642.1

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.				
4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	20%	kg	642.31	642.30
4820.20.00	- Exercise books	20%	kg	642.32	642.30
4820.30.00	- Binders (other than book covers), folders and file covers	20%	kg	642.33	642.30
4820.40.00	- Manifold business forms and interleaved carbon sets	20%	kg	642.33	642.30
4820.50.00	- Albums for samples or for collections	20%	kg	642.35	642.30
4820.90.00	- Other	20%	kg	642.39	642.30
48.21	Paper or paperboard labels of all kinds, whether or not printed.				
4821.10.00	- Printed	20%	kg	892.81	892.80
4821.90.00	- Other	20%	kg	892.81	892.80
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).				
4822.10.00	- Of a kind used for winding textile yarn	20%	kg	642.91	642.91
4822.90.00	- Other	20%	kg	642.91	642.91

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.				
4823.20.00	- Filter paper and paperboard	20%	kg	642.45	642
4823.40.00	- Rolls, sheets and dials, printed for self-recording apparatus	20%	kg	642.99	642.99
	- Trays, dishes, plates, cups and the like, of paper or paperboard:				
4823.61.00	- - Of bamboo	20%	kg	###	642.99
4823.69.00	- - Other	20%	kg	###	642.99
4823.70.00	- Moulded or pressed articles of paper pulp	20%	kg	642.99	642.99
4823.90.00	- Other	20%	kg	642.99	642.99

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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.				
4901.10.00	- In single sheets, whether or not folded	20%	kg	892.15	892.10
	- Other:				
4901.91.00	- - Dictionaries and encyclopaedias, and serial instalments thereof	20%	kg	892.16	892.10
4901.99.00	- - Other:	20%	kg	892.19	892.10
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.				
4902.10.00	- Appearing at least four times a week	20%	kg	892.21	892.20
4902.90.00	- Other	20%	kg	892.29	892.20
4903.00.00	Children's picture, drawing or colouring books.	20%	kg	892.12	892.10
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	20%	kg	892.85	892.80
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.				
4905.10.00	- Globes	20%	kg	892.14	892.10
	- Other:				
4905.91.00	- - In book form	20%	kg	892.13	892.10
4905.99.00	- - Other	20%	kg	892.14	892.10
4906.00.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.	20%	kg	892.82	892.80

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
4907.00.00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	20%	kg	892.83	892.80
49.08	Transfers (decalcomanias).				
4908.10.00	- Transfers (decalcomanias), vitrifiable	20%	kg	892.41	892.40
4908.90.00	- Other	20%	kg	892.41	892.40
4909.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	20%	kg	892.42	892.40
4910.00.00	Calendars of any kind, printed, including calendar blocks.	20%	kg	892.84	892.80
49.11	Other printed matter, including printed pictures and photographs.				
4911.10.00	- Trade advertising material, commercial catalogues and the like	20%	kg	892.80	892.80
	- Other:				
4911.91.00	- - Pictures, designs and photographs	20%	kg	892.87	892.80
4911.99.00	- - Other:	20%	kg	892.89	892.80

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;
 - (j) 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;
 - (k) Articles of textile materials of heading 42.01 or 42.02;
 - (l) Products or articles of Chapter 48 (for example, cellulose wadding);
 - (m) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - (n) Hair-nets or other headgear or parts thereof of Chapter 65;
 - (o) Goods of Chapter 67;
 - (p) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
 - (q) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - (r) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
 - (s) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
 - (t) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies);
or
 - (u) Articles of chapter 97.
2. (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.
When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

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

- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.
- (B) Exceptions:
 - (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) Multiple (folded) or cabled yarn, unbleached:
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - (d) Single, multiple (folded) or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

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

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

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

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

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

- (a) Cut otherwise than into squares or rectangles;
- (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
- (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
- (d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
- (e) Cut to size and having undergone a process of drawn thread work;

- (f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
 - (g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
7. 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.
 8. 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.
 9. 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".
 10. 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.
 11. 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.

- (i) **Plain weave**

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

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.

(B) For the application of this rule:

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

CHAPTR 50

SILK

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
5001.00.00	Silk-worm cocoons suitable for reeling.	20%	kg	261.41	260.0
5002.00.00	Raw silk (not thrown).	20%	kg	261.41	260.0
5003.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	20%	kg	###	260.0
5004.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	20%	kg	651.92	650.00
5005.00.00	Yarn spun from silk waste, not put up for retail sale.	20%	kg	651.93	650.00
5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	20%	kg	651.94	650.00
50.07	Woven fabrics of silk or of silk waste.				
5007.10.00	- Fabrics of noil silk	20%	kg/m2	654.11	650.00
5007.20.00	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	20%	kg/m2	654.13	650.00
5007.90.00	- Other fabrics	20%	kg/m2	654.19	650.00

CHAPTER 51

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

Note.

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
51.01	Wool, not carded or combed.				
	- Greasy, including fleece-washed wool:				
5101.11.00	-- Shorn wool	20%	kg	268.11	
5101.19.00	-- Other	20%	kg	268.19	
	- Degreased, not carbonised:				
5101.21.00	-- Shorn wool	20%	kg	268.21	
5101.29.00	-- Other	20%	kg	268.21	
5101.30.00	- Carbonised	20%	kg	268.29	
51.02	Fine or coarse animal hair, not carded or combed.				
	- Fine animal hair:				
5102.11.00	-- Of Kashmir (cashmere) goats	20%	kg	268.52	
5102.19.00	-- Other	20%	kg	268.53	
5102.20.00	- Coarse animal hair	20%	kg	268.59	
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garneted stock.				
5103.10.00	- Noils of wool or of fine animal hair	20%	kg	268.63	
5103.20.00	- Other waste of wool or of fine animal hair	20%	kg	268.69	
5103.30.00	- Waste of coarse animal hair	20%	kg	268.69	
5104.00.00	Garneted stock of wool or of fine or coarse animal hair.	20%	kg	268.62	
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).				
5105.10.00	- Carded wool	20%	kg	268.71	
	- Wool tops and other combed wool:				
5105.21.00	-- Combed wool in fragments	20%	kg	268.712	
5105.29.00	-- Other	20%	kg	268.73	
	- Fine animal hair, carded or combed:				
5105.31.00	-- Of Kashmir (cashmere) goats	20%	kg	268.74	
5105.39.00	-- Other	20%	kg	268.79	
5105.40.00	- Coarse animal hair, carded or combed	20%	kg	268.77	
51.06	Yarn of carded wool, not put up for retail sale.				
5106.10.00	- Containing 85% or more by weight of wool	20%	kg	651.12	650.00
5106.20.00	- Containing less than 85% by weight of wool	20%	kg	651.17	650.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
51.07	Yarn combed wool, not put up for retail sale.				
5107.10.00	- Containing 85% or more by weight of wool	20%	kg	651.13	650.00
5107.20.00	- Containing less than 85% by weight of wool	20%	kg	651.18	650.00
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.				
5108.10.00	- Carded	20%	kg	651.14	650.00
5108.20.00	- Combed	20%	kg	651.14	650.00
51.09	Yarn of wool or of fine animal hair, put up for retail sale.				
5109.10.00	- Containing 85% or more by weight of wool or of fine animal hair	20%	kg	651.16	650.00
5109.90.00	- Other	20%	kg	651.19	650.00
5110.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	20%	kg	651.15	650.00
51.11	Woven fabrics of carded wool or of carded fine animal hair.				
	- Containing 85% or more by weight of wool or of fine animal hair:				
5111.11.00	-- Of a weight not exceeding 300 g/m ²	20%	kg	654.21	650.00
5111.19.00	-- Other	20%	kg	654.21	650.00
5111.20.00	- Other, mixed mainly or solely with man-made filaments	20%	kg	654.31	650.00
5111.30.00	- Other, mixed mainly or solely with man-made staple fibres	20%	kg	654.31	650.00
5111.90.00	- Other	20%	kg	654.33	650.00
51.12	Woven fabrics of combed wool or of combed fine animal hair.				
	- Containing 85% or more by weight of wool or of fine animal hair:				
5112.11.00	-- Of a weight not exceeding 200 g/m ²	20%	kg	654.22	650.00
5112.19.00	-- Other	20%	kg	654.22	650.00
5112.20.00	- Other, mixed mainly or solely with man-made filaments	20%	kg	654.32	650.00
5112.30.00	-- Other, mixed mainly or solely with man-made staple fibres	20%	kg	654.32	650.00
5112.90.00	-Other	20%	kg	654.34	650.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	20%	kg	654.92	650.00

CHAPTER 52

COTTON

Subheading Note.

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
5201.00.00	Cotton, not carded or combed.	20%	kg	263.1	260
52.02	Cotton waste (including yarn waste and garnetted stock).				
5202.10.00	- Yarn waste (including thread waste)	20%	kg	263.31	260
	- Other				
5202.91.00	- - Garnetted stock	20%	kg	263.32	260
5202.99.00	- - Other	20%	kg	263.39	260
5203.00.00	Cotton, carded or combed.	20%	kg	263.4	260
52.04	Cotton sewing thread, whether or not put up for retail sale.				
	- Not put up for retail sale:				
5204.11.00	- - Containing 85% or more by weight of cotton	20%	kg	651.21	650.00
5204.19.00	- - Other	20%	kg	651.21	650.00
5204.20.00	- Put up for retail sale	20%	kg	651.22	650.00
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.				
	- Single yarn, of uncombed fibres:				
5205.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	20%	kg	651.33	650.00
5205.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	20%	kg	651.33	650.00
5205.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	20%	kg	651.33	650.00
5205.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	20%	kg	651.33	650.00
5205.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	20%	kg	651.33	650.00
	- Single yarn, of combed fibres:				
5205.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	20%	kg	651.33	650.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
5205.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	20%	kg	651.33	650.00
5205.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	20%	kg	651.31	650.00
5205.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	20%	kg	651.33	650.00
5205.26.00	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	20%	kg	651.33	650.00
5205.27.00	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	20%	kg	651.33	650.00
5205.28.00	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	20%	kg	651.33	650.00
	- Multiple (folded) or cabled yarn, of uncombed fibres				
5205.31.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	20%	kg	651.33	650.00
5205.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	20%	kg	651.33	650.00
5205.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	20%	kg	651.33	650.00
5205.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	20%	kg	651.33	650.00
5205.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	20%	kg	651.33	650.00
	- Multiple (folded) or cabled yarn, of combed fibres:				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
5205.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	20%	kg	651.33	650.00
5205.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	20%	kg	651.33	650.00
5205.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	20%	kg	651.33	650.00
5205.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	20%	kg	651.33	650.00
5205.46.00	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	20%	kg	651.33	650.00
5205.47.00	- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	20%	kg	651.33	650.00
5205.48.00	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	20%	kg	651.33	650.00
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale).				
	- Single yarn, of uncombed fibres:				
5206.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	20%	kg	651.34	650.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
5206.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	20%	kg	651.34	650.00
5206.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	20%	kg	651.34	650.00
5206.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	20%	kg	651.34	650.00
5206.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	20%	kg	651.34	650.00
	- Single yarn, of combed fibres:				
5206.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	20%	kg	651.34	650.00
5206.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	20%	kg	651.34	650.00
5206.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	20%	kg	651.34	650.00
5206.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	20%	kg	651.34	650.00
5206.25.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	20%	kg	651.34	650.00
5206.31.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	20%	kg	651.34	650.00
5206.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	20%	kg	651.34	650.00
5206.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	20%	kg	651.34	650.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
5206.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	20%	kg	651.34	650.00
5206.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	20%	kg	651.34	650.00
5206.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	20%	kg	651.34	650.00
5206.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	20%	kg	651.34	650.00
5206.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	20%	kg	651.34	650.00
5206.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	20%	kg	651.39	650.00
5206.45.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	20%	kg	651.39	650.00
52.07	Cotton yarn (other than sewing thread) put up for retail sale.				
5207.10.00	- Containing 85% or more by weight of cotton	20%	kg	651.31	650.00
5207.90.00	- Other	20%	kg	651.32	650.00
52.08	Woven fabric of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².				
	- Unbleached:				
5208.11.00	- - Plain weave, weighing not more than 100 g/m ²	20%	kg/m ²	652.21	650.00
5208.12.00	- - Plain weave, weighing more than 100 g/m ²	20%	kg/m ²	652.21	650.00
5208.13.00	- - 3-thread or 4-thread twill, including cross twill	20%	kg/m ²	652.21	650.00
5208.19.00	- - Other fabrics	20%	kg/m ²	652.21	650.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Bleached:				
5208.21.00	-- Plain weave, weighing not more than 100 g/m ² :	20%	kg/m2	652.31	650.00
5208.22.00	-- Plain weave, weighing more than 100 g/m2:	20%	kg/m2	652.31	650.00
5208.23.00	-- 3-thread or 4-thread twill, including cross twill	20%	kg/m2	652.31	650.00
5208.29.00	-- Other fabrics	20%	kg/m2	652.31	650.00
	- Dyed:				
5208.31.00	-- Plain weave, weighing not more than 100 g/m2	20%	kg/m2	652.32	650.00
5208.32.00	-- Plain weave, weighing more than 100 g/m2	20%	kg/m2	652.32	650.00
5208.33.00	-- 3-thread or 4-thread twill, including cross twill	20%	kg/m2	652.32	650.00
5208.39.00	-- Other fabrics	20%	kg/m2	652.32	650.00
	- Of yarns of different colours:				
5208.41.00	-- Plain weave, weighing not more than 100 g/m2	20%	kg/m2	652.33	650.00
5208.42.00	-- Plain weave, weighing more than 100 g/m2	20%	kg/m2	652.33	650.00
5208.43.00	-- 3-thread or 4-thread twill, including cross twill	20%	kg/m2	652.33	650.00
5208.49.00	-- Other fabrics	20%	kg/m2	652.33	650.00
	- Printed:				
5208.51.00	-- Plain weave, weighing not more than 100 g/m2	20%	kg/m2	652.34	650.00
5208.52.00	-- Plain weave, weighing more than 100 g/m2	20%	kg/m2	652.34	650.00
5208.59.00	-- Other fabrics	20%	kg/m2	652.34	650.00
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2.				
	- Unbleached:				
5209.11.00	-- Plain weave	20%	kg/m2	652.22	650.00
5209.12.00	-- 3-thread or 4-thread twill, including cross twill	20%	kg/m2	652.22	650.00
5209.19.00	-- Other fabrics	20%	kg/m2	652.22	650.00
	- Bleached:				
5209.21.00	-- Plain weave:	20%	kg/m2	652.41	650.00
5209.22.00	-- 3-thread or 4-thread twill, including cross twill	20%	kg/m2	652.41	650.00
5209.29.00	-- Other fabrics	20%	kg/m2	652.41	650.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Dyed:				
5209.31.00	- - Plain weave	20%	kg/m2	651.42	650.00
5209.32.00	- - 3-thread or 4-thread twill, including cross twill	20%	kg/m2	652.42	650.00
5209.39.00	- - Other fabrics	20%	kg/m2	652.42	650.00
	- Of yarns of different colours:				
5209.41.00	- - Plain weave	20%	kg/m2	652.44	650.00
5209.42.00	- - Denim	20%	kg/m2	652.43	650.00
5209.43.00	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	20%	kg/m2	652.44	650.00
5209.49.00	- - Other fabrics	20%	kg/m2	652.44	650.00
	- Printed:				
5209.51.00	- - Plain weave	20%	kg/m2	652.45	650.00
5209.52.00	- - 3-thread or 4-thread twill, including cross twill	20%	kg/m2	652.45	650.00
5209.59.00	- - Other fabrics	20%	kg/m2	652.45	650.00
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².				
	- Unbleached:				
5210.11.00	- - Plain weave	20%	kg/m2	652.23	650.00
5210.19.00	- - Other fabrics	20%	kg/m2	652.23	650.00
	- Bleached:				
5210.21.00	- - Plain weave	20%	kg/m2	652.51	650.00
5210.29.00	- - Other fabrics	20%	kg/m2	652.51	650.00
	- Dyed:				
5210.31.00	- - Plain weave	20%	kg/m2	652.52	650.00
5210.32.00	- - 3-thread or 4-thread twill, including cross twill	20%	kg/m2	652.52	650.00
5210.39.00	- - Other fabrics	20%	kg/m2	652.52	650.00
	- Of yarns of different colours:				
5210.41.00	- - Plain weave	20%	kg/m2	652.53	650.00
5210.49.00	- - Other fabrics	20%	kg/m2	652.53	650.00
	- Printed:				
5210.51.00	- - Plain weave	20%	kg/m2	652.54	650.00
5210.59.00	- - Other fabrics	20%	kg/m2	652.54	650.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².				
	- Unbleached:				
5211.11.00	-- Plain weave	20%	kg/m2	652.24	650.00
5211.12.00	-- 3-thread or 4-thread twill, including cross twill	20%	kg/m2	652.24	650.00
5211.19.00	-- Other fabrics	20%	kg/m2	652.24	650.00
5211.20.00	- Bleached	20%	kg/m2	###	650.00
	- Dyed:				
5211.31.00	-- Plain weave	20%	kg/m2	652.62	650.00
5211.32.00	-- 3-thread or 4-thread twill, including cross twill	20%	kg/m2	652.62	650.00
5211.39.00	-- Other fabrics	20%	kg/m2	652.62	650.00
	- Of yarns of different colours:				
5211.41.00	-- Plain weave	20%	kg/m2	652.64	650.00
5211.42.00	-- Denim	20%	kg/m2	652.63	650.00
5211.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	20%	kg/m2	652.64	650.00
5211.49.00	-- Other fabrics	20%	kg/m2	652.64	650.00
	- Printed:				
5211.51.00	-- Plain weave	20%	kg/m2	652.65	650.00
5211.52.00	-- 3-thread or 4-thread twill, including cross twill	20%	kg/m2	652.65	650.00
5211.59.00	-- Other fabrics	20%	kg/m2	652.65	650.00
52.12	Other woven fabrics of cotton.				
	- Weighing not more than 200 g/m2:				
5212.11.00	-- Unbleached	20%	kg/m2	652.25	650.00
5212.12.00	-- Bleached	20%	kg/m2	652.91	650.00
5212.13.00	-- Dyed	20%	kg/m2	652.92	650.00
5212.14.00.	-- Of yarns of different colours	20%	kg/m2	652.93	650.00
5212.15.00	-- Printed	20%	kg/m2	652.94	650.00
	- Weighing more than 200 g/m2:				
5212.21.00	-- Unbleached	20%	kg/m2	652.26	650.00
5212.22.00	-- Bleached	20%	kg/m2	652.95	650.00
5212.23.00	-- Dyed	20%	kg/m2	652.96	650.00
5212.24.00	-- Of yarns of different colours	20%	kg/m2	652.97	650.00
5212.25.00	-- Printed	20%	kg/m2	652.98	650.00

CHAPTER 53

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).				
5301.10.00	- Flax, raw or retted	20%	kg	265.11	260.00
	- Flax, broken, scutched, hackled or otherwise processed, but not spun:				
5301.21.00	- - Broken or scutched	20%	kg	265.12	260.00
5301.29.00	- - Other	20%	kg	265.12	260.00
5301.30.00	- Flax tow and waste	20%	kg	265.13	260.00
53.02	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).				
5302.10.00	- True hemp, raw or retted	20%	kg	264.10	260.00
5302.90.00	- Other	20%	kg	264.90	260.00
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).				
5303.10.00	- Jute and other textile bast fibres, raw or retted	20%	kg	264.1	260.00
5303.90.00	Other	20%	kg	264.9	260.00
[53.04]	Deleted				
5305.00.00	Coconut, abaca (<i>Manila hemp or Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	20%	kg	###	260.00
53.06	Flax yarn.				
5306.10.00	- Single	20%	kg	651.96	650.00
5306.20.00	- Multiple (folded) or cabled	20%	kg	651.96	650.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
53.07	Yarn of jute or of other textile bast fibres of heading 53.03.				
5307.10.00	- Single	20%	kg	651.97	650.00
5307.20.00	- Multiple (folded) or cabled	20%	kg	651.97	650.00
53.08	Yarn of other vegetable textile fibres; paper yarn.				
5308.10.00	- Coir yarn	20%	kg	651.99	650.00
5308.20.00	- True hemp yarn	20%	kg	651.99	650.00
5308.90.00	- Other	20%	kg	651.99	650.00
53.09	Woven fabrics of flax.				
	- Containing 85% or more by weight of flax:				
5309.11.00	- - Unbleached or bleached	20%	kg/m2	654.41	650.00
5309.19.00	- - Other	20%	kg/m2	654.41	650.00
	- Containing less than 85% by weight of flax:				
5309.21.00	- - Unbleached or bleached	20%	kg/m2	654.42	650.00
5309.29.00	- - Other	20%	kg/m2	654.42	650.00
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03				
5310.10.00	- Unbleached	20%	kg/m2	654.51	650.00
5310.90.00	- Other	20%	kg/m2	654.59	650.00
5311.00.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	20%	kg/m2	654.93	650.00

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 or polymers produced by this process (for example, poly (vinyl alcohol) prepared by the hydrolysis of polyvinyl 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 algmates.

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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.				
5401.10.00	- Of synthetic filaments:	20%	kg	651.41	650.00
5401.20.00	- Of artificial filaments:	20%	kg	651.42	650.00
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.				
	- High tenacity yarn of nylon or other polyamides:				
5402.11.00	- - Of aramids	20%	kg	###	650.00
5402.19.00	- - Other	20%	kg	###	650.00
5402.20.00	- High tenacity yarn of polyesters	20%	kg	651.62	650.00
	- Textured yarn:				
5402.31.00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	20%	kg	651.51	650.00
5402.32.00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	20%	kg	651.51	650.00
5402.33.00	- - Of polyesters	20%	kg	651.52	650.00
5402.34.00	- - Of polypropylene	20%	kg	###	650.00
5402.39.00	- - Other	20%	kg	651.59	650.00
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:				
5402.44.00	- - Elastomeric	20%	kg	###	650.00
5402.45.00	- - Other, of nylon or other polyamides	20%	kg	651.63	650.00
5402.46.00	- - Other, of polyesters, partially oriented	20%	kg	651.63	650.00
5402.47.00	- - Other, of polyesters	20%	kg	651.63	650.00
5402.48.00	- - Other, of polypropylene	20%	kg	###	650.00
5402.49.00	- - Other	20%	kg	651.63	650.00
	- Other yarn, single, with a twist exceeding 50 turns per metre:				
5402.51.00	- - Of nylon or other polyamides	20%	kg	651.64	650.00
5402.52.00	- - Of polyesters	20%	kg	651.64	650.00
5402.59.00	- - Other	20%	kg	651.64	650.00
	- Other				
5402.61.00	- - Of nylon or other polyamides	20%	kg	651.64	650.00
5402.62.00	- - Of polyesters	20%	kg	651.64	650.00
5402.69.00	- - Other	20%	kg	651.64	650.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.				
5403.10.00	- High tenacity yarn of viscose rayon	20%	kg	651.72	650.00
	- Other yarn, single:				
5403.31.00	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	20%	kg	651.75	650.00
5403.32.00	- - Of viscose rayon, with a twist exceeding 120 turns per metre	20%	kg	651.75	650.00
5403.33.00	- - Of cellulose acetate	20%	kg	651.75	650.00
5403.39.00	- - Other	20%	kg	651.759	650.00
	- Other yarn, multiple (folded) or cabled:				
5403.41.00	- - Of viscose rayon	20%	kg	651.76	650.00
5403.42.00	- - Of cellulose acetate	20%	kg	651.76	650.00
5403.49.00	- - Other	20%	kg	651.76	650.00
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.				
	- Monofilament:				
5404.11.00	- - Elastomeric	20%	kg	###	650.00
5404.12.00	- - Other, of polypropylene	20%	kg	###	650.00
5404.19.00	- - Other	20%	kg	###	650.00
5404.90.00	- Other	20%	kg	651.88	650.00
5405.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	20%	kg	651.77	650.00
5406.00.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	20%	kg&m2	###	650.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.				
5407.10.00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	20%	kg&m2	653.11	650.00
5407.20.00	- Woven fabrics obtained from strip or the like	20%	kg&m2	653.12	650.00
5407.30.00	- Fabrics specified in Note 9 to Section XI	20%	kg&m2	653.13	650.00
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:				
5407.41.00	-- Unbleached or bleached	20%	kg&m2	653.14	650.00
5407.42.00	-- Dyed	20%	kg&m2	653.14	650.00
5407.43.00	-- Of yarns of different colours	20%	kg&m2	653.14	650.00
5407.44.00	-- Printed	20%	kg&m2	653.14	650.00
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:				
5407.51.00	-- Unbleached or bleached	20%	kg&m2	653.15	650.00
5407.52.00	-- Dyed	20%	kg&m2	653.15	650.00
5407.53.00	-- Of yarns of different colours	20%	kg&m2	653.15	650.00
5407.54.00	-- Printed	20%	kg&m2	653.15	650.00
	- Other woven fabrics, containing 85% or more by weight of polyester filaments:				
5407.61.00	-- Containing 85% or more by weight of non- textured polyester filaments	20%	kg&m2	653.16	650.00
5407.69.00	-- Other	20%	kg&m2	653.17	650.00
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments:				
5407.71.00	-- Unbleached or bleached	20%	kg&m2	653.18	650.00
5407.72.00	-- Dyed	20%	kg&m2	653.18	650.00
5407.73.00	-- Of yarns of different colours	20%	kg&m2	653.18	650.00
5407.74.00	-- Printed	20%	kg&m2	653.18	650.00
	- Other woven fabrics:				
5407.81.00	-- Unbleached or bleached	20%	kg&m2	653.19	650.00
5407.82.00	-- Dyed	20%	kg&m2	653.19	650.00
5407.83.00	-- Of yarns of different colours	20%	kg&m2	653.19	650.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
5407.84.00	-- Printed	20%	kg&m2	653.19	650.00
	- Other woven fabrics				
5407.91.00	-- Unbleached or bleached	20%	kg&m2	653.19	650.00
5407.92.00	-- Dyed	20%	kg&m2	653.19	650.00
5407.93.00	-- Of yarns of different colours	20%	kg&m2	653.19	650.00
5407.94.00	-- Printed	20%	kg&m2	653.19	650.00
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.				
5408.10.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	20%	kg&m2	653.51	650.00
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:				
5408.21.00	-- Unbleached or bleached	20%	kg&m2	653.52	650.00
5408.22.00	-- Dyed	20%	kg&m2	653.52	650.00
5408.23.00	-- Of yarns of different colours	20%	kg&m2	653.52	650.00
5408.24.00	-- Printed	20%	kg&m2	653.52	650.00
	- Other woven fabrics:				
5408.31.00	-- Unbleached or bleached	20%	kg&m2	653.59	650.00
5408.32.00	-- Dyed	20%	kg&m2	653.59	650.00
5408.33.00	-- Of yarns of different colours	20%	kg&m2	653.59	650.00
5408.34.00	-- Printed	20%	kg&m2	653.59	650.00

CHAPTER 55

MAN-MADE STAPLE FIBRES

Note.

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

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
55.01	Synthetic filament tow				
5501.10.00	- Of nylon or other polyamides	20%	kg	266.61	260.00
5501.20.00	- Of polyesters	20%	kg	266.62	260.00
5501.30.00	- Acrylic or modacrylic	20%	kg	266.63	260.00
5501.40.00	- Of polypropylene	20%	kg	###	260.00
5501.90.00	- Other	20%	kg	266.69	260.00
5502.00.00	Artificial filament tow.	20%	kg	267.12	260.00
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.				
	- Of nylon or other polyamides:				
5503.11.00	- - Of aramids	20%	kg	###	260.00
5503.19.00	- - Other	20%	kg	###	260.00
5503.20.00	- Of polyesters	20%	kg	266.52	260.00
5503.30.00	- Acrylic or modacrylic	20%	kg	266.53	260.00
5503.40.00	- Of polypropylene	20%	kg	266.59	260.00
5503.90.00	- Other	20%	kg	266.59	260.00
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.				
5504.10.00	- Of viscose rayon	20%	kg	267.11	260.00
5504.90.00	- Other	20%	kg	267.11	260.00
55.05	Waste (including noils, yarn waste and garneted stock) of man-made fibres.				
5505.10.00	- Of synthetic fibres	20%	kg	267.21	260.00
5505.20.00	- Of artificial fibres	20%	kg	267.22	260.00
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.				
5506.10.00	- Of nylon or other polyamides	20%	kg	266.71	260.00
5506.20.00	- Of polyesters	20%	kg	266.72	260.00
5506.30.00	- Acrylic or modacrylic	20%	kg	266.73	260.00
5506.90.00	- Other	20%	kg	266.79	260.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
5507.00.00	Artificial staple fibres, carded, combed Or otherwise processed for spinning.	20%	kg	267.13	260.00
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.				
5508.10.00	- Of synthetic staple fibres	20%	kg	651.43	650.00
5508.20.00	- Of artificial staple fibres	20%	kg	651.44	650.00
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.				
	- Containing 85% or more by weight of staple fibres of nylon or other polyamides:				
5509.11.00	- - Single yarn	20%	kg	651.82	650.00
5509.12.00	- - Multiple (folded) or cabled yarn	20%	kg	651.82	650.00
	- Containing 85% or more by weight of polyester staple fibres:				
5509.21.00	- - Single yarn	20%	kg	651.82	650.00
5509.22.00	- - Multiple (folded) or cabled yarn	20%	kg	651.82	650.00
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:				
5509.31.00	- - Single yarn	20%	kg	651.82	650.00
5509.32.00	- - Multiple (folded) or cabled yarn	20%	kg	651.82	650.00
	- Other yarn, containing 85% or more by weight of synthetic staple fibres:				
5509.41.00	- - Single yarn	20%	kg	651.82	650.00
5509.42.00	- - Multiple (folded) or cabled yarn	20%	kg	651.82	650.00
	- Other yarn, of polyester staple fibres:				
5509.51.00	- - Mixed mainly or solely with artificial staple fibres	20%	kg	651.84	650.00
5509.52.00	- - Mixed mainly or solely with wool or fine animal hair	20%	kg	651.84	650.00
5509.53.00	- - Mixed mainly or solely with cotton	20%	kg	651.84	650.00
5509.59.00	- - Other	20%	kg	651.84	650.00
	- Other yarn, of acrylic or modacrylic staple fibres:				
5509.61.00	- - Mixed mainly or solely with wool or fine animal hair	20%	kg	651.84	650.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
5509.62.00	- - Mixed mainly or solely with cotton	20%	kg	651.84	650.00
5509.69.00	- - Other	20%	kg	651.84	650.00
	- Other yarn:				
5509.91.00	- - Mixed mainly or solely with wool or fine animal hair	20%	kg	651.84	650.00
5509.92.00	- - Mixed mainly or solely with cotton	20%	kg	651.84	650.00
5509.99.00	- - Other	20%	kg	651.84	650.00
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.				
	- Containing 85% or more by weight of artificial staple fibres:				
5510.11.00	- - Single yarn	20%	kg	651.86	650.00
5510.12.00	- - Multiple (folded) or cabled yarn	20%	kg	651.86	650.00
5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	20%	kg	651.87	650.00
5510.30.00	- Other yarn, mixed mainly or solely with cotton	20%	kg	651.87	650.00
5510.90.00	- Other yarn	20%	kg	651.87	650.00
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.				
5511.10.00	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	20%	kg	651.81	650.00
5511.20.00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	20%	kg	651.83	650.00
5511.30.00	- Of artificial staple fibres	20%	kg	651.85	650.00
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.				
	- Containing 85% or more by weight of polyester staple fibres:				
5512.11.00	- - Unbleached or bleached	20%	kg&m2	653.21	650.00
5512.19.00	- - Other	20%	kg&m2	653.21	650.00
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:				
5512.21.00	- - Unbleached or bleached	20%	kg&m2	653.25	650.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
5512.29.00	-- Other	20%	kg&m2	653.25	650.00
	- Other:				
5512.91.00	-- Unbleached or bleached	20%	kg&m2	653.29	650.00
5512.99.00	-- Other	20%	kg&m2	653.29	650.00
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².				
	- Unbleached or bleached:				
5513.11.00	-- Of polyester staple fibres, plain weave	20%	kg&m2	653.31	650.00
5513.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	20%	kg&m2	653.31	650.00
5513.13.00	-- Other woven fabrics of polyester staple fibres	20%	kg&m2	653.31	650.00
5513.19.00	-- Other woven fabrics	20%	kg&m2	653.32	650.00
	- Dyed:				
5513.21.00	-- Of polyester staple fibres, plain weave	20%	kg&m2	653.31	650.00
5513.23.00	-- Other woven fabrics of polyester staple fibres	20%	kg&m2	653.31	650.00
5513.29.00	-- Other woven fabrics	20%	kg&m2	653.32	650.00
	- Of yarns of different colours:				
5513.31.00	-- Of polyester staple fibres, plain weave	20%	kg&m2	653.31	650.00
5513.39.00	-- Other woven fabrics	20%	kg&m2	653.32	650.00
	- Printed:				
5513.41.00	-- Of polyester staple fibres, plain weave	20%	kg&m2	653.319	650.00
5513.49.00	-- Other woven fabrics	20%	kg&m2	653.32	650.00
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.				
5514.11.00	-- Of polyester staple fibres, plain weave	20%	kg&m2	653.33	650.00
5514.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	20%	kg&m2	653.33	650.00
5514.19.00	-- Other woven fabrics	20%	kg&m2	653.34	650.00
	- Dyed:				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
5514.21.00	-- Of polyester staple fibres, plain weave	20%	kg&m2	653.33	650.00
5514.22.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	20%	kg&m2	653.33	650.00
5514.23.00	-- Other woven fabrics of polyester staple fibres	20%	kg&m2	653.33	650.00
5514.29.00	-- Other woven fabrics	20%	kg&m2	653.34	650.00
5514.30.00	- Of yarns of different colours	20%	kg&m2	###	650.00
	- Printed:				
5514.41.00	-- Of polyester staple fibres, plain weave	20%	kg&m2	653.33	650.00
5514.42.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	20%	kg&m2	653.33	650.00
5514.43.00	-- Other woven fabrics of polyester staple fibres	20%	kg&m2	653.33	650.00
5514.49.00	-- Other woven fabrics	20%	kg&m2	653.34	650.00
55.15	Other woven fabrics of synthetic staple fibres				
	- Of polyester staple fibres:				
5515.11.00	-- Mixed mainly or solely with viscose rayon stable fibres	20%	kg&m2	653.43	650.00
5515.12.00	-- Mixed mainly or solely with man-made filaments	20%	kg&m2	653.42	650.00
5515.13.00	-- Mixed mainly or solely with wool or fine animal hair	20%	kg&m2	653.41	650.00
5515.19.00	-- Other	20%	kg&m2	653.43	650.00
	- Of acrylic or modacrylic staple fibres:				
5515.21.00	-- Mixed mainly or solely with man-made filaments	20%	kg&m2	653.42	650.00
5515.22.00	-- Mixed mainly or solely with wool or fine animal hair	20%	kg&m2	653.41	650.00
5515.29.00	-- Other	20%	kg&m2	653.43	650.00
	- Other woven fabrics:				
5515.91.00	-- Mixed mainly or solely with man-made filaments	20%	kg&m2	653.42	650.00
5515.99.00	-- Other	20%	kg&m2	653.43	650.00
55.16	Woven fabrics of artificial staple fibres.				
	- Containing 85% or more by weight of artificial stable fibres:				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
5516.11.00	-- Unbleached or bleached	20%	kg&m2	653.61	650.00
5516.12.00	-- Dyed	20%	kg&m2	653.62	650.00
5516.13.00	-- Of yarns of different colours	20%	kg&m2	653.63	650.00
5516.14.00	-- Printed	20%	kg&m2	653.64	650.00
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:				
5516.21.00	-- Unbleached or bleached	20%	kg&m2	653.83	650.00
5516.22.00	-- Dyed	20%	kg&m2	653.83	650.00
5516.23.00	-- Of yarns of different colours	20%	kg&m2	653.83	650.00
5516.24.00	-- Printed	20%	kg&m2	653.83	650.00
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:				
5516.31.00	-- Unbleached or bleached	20%	kg&m2	653.82	650.00
5516.32.00	-- Dyed	20%	kg&m2	653.82	650.00
5516.33.00	-- Of yarns of different colours	20%	kg&m2	653.82	650.00
5516.34.00	-- Printed	20%	kg&m2	653.82	650.00
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:				
5516.41.00	-- Unbleached or bleached	20%	kg&m2	653.81	650.00
5516.42.00	-- Dyed	20%	kg&m2	653.81	650.00
5516.43.00	-- Of yarns of different colours	20%	kg&m2	653.81	650.00
5516.44.00	-- Printed	20%	kg&m2	653.81	650.00
	- Other:				
5516.91.00	-- Unbleached or bleached	20%	kg&m2	653.89	650.00
5516.92.00	-- Dyed	20%	kg&m2	653.89	650.00
5516.93.00	-- Of yarns of different colours	20%	kg&m2	653.89	650.00
5516.94.00	-- Printed	20%	kg&m2	653.89	650.00

CHAPTER 56

WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

Notes.

1. This Chapter does not cover:
 - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
 - (b) Textile products of heading 58.11;
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
 - (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
 - (f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.

2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).
Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.
Headings 56.02 and 56.03 do not, however, cover:
 - (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
 - (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
 - (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

- 5.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.				
	Wadding; other articles of wadding:				
5601.21.00	- Of cotton:	20%	kg&m3	657.71	657
5601.22.00	- Of man-made fibres:	20%	kg&m3	657.71	657
5601.29.00	- Other	20%	kg&m3	657.71	657
5601.30.00	- Textile flock and dust and mill neps	20%	kg&m3	657.71	657
56.02	Felt, whether or not impregnated, coated, covered or laminated.				
5602.10.00	- Needleloom felt and stitch-bonded fibre fabrics	20%	kg&m3	657.11	657
	- Other felt, not impregnated, coated, covered or laminated:				
5602.21.00	- - Of wool or fine animal hair	20%	kg&m3	657.12	657
5602.29.00	- - Of other textile materials	20%	kg&m3	657.12	657
5602.90.00	- Other	20%	kg&m3	657.19	657
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.				
	- Of man-made filaments:				
5603.11.00	- - Weighing not more than 25 g/m2	20%	kg&m3	657.21	657
5603.12.00	- - Weighing more than 25 g/m2 but not more than 70 g/m2	20%	kg&m3	657.22	657
5603.13.00	- - Weighing more than 70 g/m2 but not more than 150 g/m2	20%	kg&m3	657.23	657
5603.14.00	- - Weighing more than 150 g/m2	20%	kg&m3	657.24	657
	- Other:				
5603.91.00	- - Weighing more than 25 g/m2	20%	kg&m3	657.25	657
5603.92.00	- - Weighing more than 25 g/m2 but not more than 70 g/m2	20%	kg&m3	657.26	657
5603.93.00	- - Weighing more than 70 g/m2 but not more than 150 g/m2	20%	kg&m3	657.27	657
5603.94.00	- - Weighing more than 150 g/m2	20%	kg&m3	657.28	657

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.				
5604.10.00	- Rubber thread and cord, textile covered	20%	kg&m3	657.81	657
5604.90.00	- Other	20%	kg&m3	657.89	657
5605.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	20%	kg&m3	651.91	657
5606.00.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	20%	kg&m3	656.31	657
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.				
	- Of sisal or other textile fibres of the genus Agave:				
5607.21.00	- - Binder or baler twine	20%	kg&m3	657.51	657
5607.29.00	- - Other:	20%	kg&m3	657.51	657
	- Of polyethylene or polypropylene:				
5607.41.00	- - Binder or baler twine	20%	kg&m3	657.51	657
5607.49.00	- - Other	20%	kg&m3	657.51	657
5607.50.00	- Of other synthetic fibres	20%	kg&m3	657.51	657
5607.90.00	- Other	20%	kg&m3	657.51	657

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.				
	- Of man-made textile materials:				
5608.11.00	-- Made up fishing nets	20%	kg&m3	657.52	657
5608.19.00	-- Other:	20%	kg&m3	657.52	657
	- Other				
5608.90.10	-- Twine for agricultural purposes only: twine, cordage, rope and cables; Binder or baler twine.	5%	kg&m3	657.52	657
5608.90.20	-- Other	20%	kg&m3	657.52	657
5609.00.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	20%	kg&m3	657.59	657

CHAPTER 57

CARPETS AND OTHER TEXTILE FLOOR COVERINGS

Notes.

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.				
5701.10.00	- Of wool or fine animal hair	20%	kg&m2	659.21	659.00
5701.90.00	- Of other textile materials	20%	kg&m2	659.29	659.00
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs.				
5702.10.00	- “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	20%	kg&m2	659.30	659.00
5702.20.00	- Floor coverings of coconut fibres (coir)	20%	kg&m2	659.30	659.00
	- Other, of pile construction, not made up:				
5702.31.00	- - Of wool or fine animal hair	20%	kg&m2	659.51	659.00
5702.32.00	- - Of man-made textile materials	20%	kg&m2	659.52	659.00
5702.39.00	- - Of other textile materials	20%	kg&m2	659.59	659.00
	- Other, of pile construction, made up:				
5702.41.10	- - Of wool or fine animal hair	20%	kg&m2	659.51	659.00
5702.42.00	- - Of man-made textile materials	20%	kg&m2	659.52	659.00
5702.49.00	- - Of other textile materials	20%	kg&m2	659.59	659.00
5702.50.00	- Other, not of pile construction, not made up	20%	kg&m2	659.59	659.00
	- Other, not of pile construction, made up:				
5702.91.00	- - Of wool or fine animal hair	20%	kg&m2	659.51	659.00
5702.92.00	- - Of man-made textile materials	20%	kg&m2	659.52	659.00
5702.99.00	- - Of other textile materials	20%	kg&m2	659.59	659.00
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.				
5703.10.00	- Of wool or fine animal hair	20%	kg&m2	659.41	659.00
5703.20.00	- Of nylon or other polyamides	20%	kg&m2	659.42	659.00
5703.30.00	- Of other man-made textile materials	20%	kg&m2	659.43	659.00
5703.90.00	- Of other textile materials	20%	kg&m2	659.49	659.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.				
5704.10.00	- Tiles, having a maximum surface area of 0.3 m2	20%	kg&m2	659.61	659.00
5704.90.00	- Other	20%	kg&m2	659.61	659.00
5705.00.00	Other carpets and other textile floor coverings, whether or not made up.	20%	kg&m2	659.69	659.00

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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.				
5801.10.00	- Of wool or fine animal hair	20%	kg&m2	654.35	650.00
	- Of cotton:				
5801.21.00	-- Uncut weft pile fabrics	20%	kg&m2	652.14	650.00
5801.22.00	-- Cut corduroy	20%	kg&m2	652.15	650.00
5801.23.00	-- Other weft pile fabrics	20%	kg&m2	652.15	650.00
5801.26.00	-- Chenille fabrics	20%	kg&m2	652.15	650.00
5801.27.00	-- Warp pile fabrics	20%	kg&m2		650.00
	- Of man-made fibres:				
5801.31.00	-- Uncut weft pile fabrics	20%	kg&m2	653.91	650.00
5801.32.00	-- Cut corduroy	20%	kg&m2	653.93	650.00
5801.33.00	-- Other weft pile fabrics	20%	kg&m2	653.93	650.00
5801.36.00	-- Chenille fabrics	20%	kg&m2	653.93	650.00
5801.37.00	-- Warp pile fabrics	20%	kg&m2	653.00	650.00
5801.90.00	- Of other textile materials	20%	kg&m2	654.95	650.00
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.				
	- Terry towelling and similar woven terry fabrics, of cotton:				
5802.11.00	-- Unbleached	20%	kg&m2	652.12	650.00
5802.19.00	-- Other	20%	kg&m2	652.13	650.00
5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	20%	kg&m2	654.96	650.00
5802.30.00	- Tufted textile fabrics	20%	kg&m2	###	650.00
5803.00.00	Gauze, other than narrow fabrics of heading 58.06.	20%	kg&m2	###	650.00
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings				

	60.02 to 60.06.				
5804.10.00	- Tullés and other net fabrics	20%	kg&m2	656.41	650.00
HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Mechanically made lace:				
5804.21.00	- - Of man-made fibres	20%	kg&m2	656.42	650.00
5804.29.00	- - Of other textile materials	20%	kg&m2	656.42	650.00
5804.30.00	- Hand-made lace	20%	kg&m2	656.43	650.00
5805.00.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	20%	kg&m2	658.91	658
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).				
5806.10.00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	20%	kg&m2	656.11	650.00
5806.20.00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	20%	kg&m2	656.12	650.00
	- Other woven fabrics:				
5806.31.00	- - Of cotton	20%	kg&m2	656.13	650.00
5806.32.00	- - Of man-made fibres	20%	kg&m2	656.13	650.00
5806.39.00	- - Of other textile materials	20%	kg&m2	656.13	650.00
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	20%	kg&m2	656.14	650.00
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.				
5807.10.00	- Woven	20%	kg&m2		650.00

				656.21	
5807.90.00	- Other	20%	kg&m2	656.29	650.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.				
5808.10.00	- Braids in the piece	20%	kg&m2	656.32	650.00
5808.90.00	- Other	20%	kg&m2	656.32	650.00
5809.00.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	20%	kg&m2	654.91	650.00
58.10	Embroidery in the piece, in strips or in motifs	20%	kg&m2	656.51	650.00
5810.10.00	- Embroidery without visible ground				
	- Other embroidery:				
5810.91.00	- - Of cotton	20%	kg&m2	656.59	650.00
5810.92.00	- - Of man-made fibres	20%	kg&m2	656.59	650.00
5810.99.00	- - Of other textile materials	20%	kg&m2	656.59	650.00
5811.00.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	20%	kg&m2	657.4	657

CHAPTER 59

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

Notes.

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

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).

4. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:
 - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500 g/m²; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;

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

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

5. Heading 59.07 does not apply to:

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

6. Heading 59.10 does not apply to:

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

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

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;

- (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.				
5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	20%	kg&m2	657.30	657
5901.90.00	- Other	20%	kg&m2	657.30	657
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon				
5902.10.00	- Of nylon or other polyamides	20%	kg&m2	657.93	657
5902.20.00	- Of polyesters	20%	kg&m2	657.93	657
5902.90.00	- Other	20%	kg&m2	657.93	657
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.				
5903.10.00	- With poly (vinyl chloride)	20%	kg&m2	657.32	657
5903.20.00	- With polyurethane	20%	kg&m2	657.32	657
5903.90.00	- Other	20%	kg&m2	657.32	657
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.				
5904.10.00	- Linoleum	20%	kg&m2	659.12	659
5904.90.00	- Other	20%	kg&m2	659.12	659
5905.00.00	Textile wall coverings.	20%	kg&m2	657.35	650
59.06	Rubberised textile fabrics, other than those of heading 59.02.				
5906.10.00	- Adhesive tape of a width not exceeding 20 cm	20%	kg&m2	657.33	650
	- Other:				
5906.91.00	- - Knitted or crocheted	20%	kg&m2	657.33	650
5906.99.00	- - Other	20%	kg&m2	657.33	650

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
5907.00.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	20%	kg&m2	657.34	650
5908.00.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	20%	kg&m2	657.72	650
5909.00.00	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials.	20%	kg&m2	657.91	650
5910.00.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	20%	kg&m2	657.92	650
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.				
5911.10.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	20%	kg&m2	657.73	650
5911.20.00	- Bolting cloth, whether or not made up	20%	kg&m2	657.73	650
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):				
5911.31.00	- - Weighing less than 650 g/m2	20%	kg&m2	657.73	650
5911.32.00	- - Weighing 650 g/m2 or more	20%	kg&m2	657.73	650
5911.40.00	-Straining cloth of a kind used in oil presses or the like, including that of human hair	20%	kg&m2	657.73	650
5911.90.00	- Other	20%	kg&m2	657.73	650

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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
60.01	Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.				
6001.10.00	- “Long pile” fabrics	20%	kg&m2	###	650
	- Looped pile fabrics:				
6001.21.00	- - Of cotton	20%	kg&m2	655.12	650
6001.22.00	- - Of man-made fibres	20%	kg&m2	655.12	650
6001.29.00	- - Of other textile materials	20%	kg&m2	655.12	650
	- Other:				
6001.91.00	- - Of cotton	20%	kg&m2	655.19	650
6001.92.00	- - Of man-made fibres	20%	kg&m2	655.19	650
6001.99.00	- - Of other textile materials	20%	kg&m2	655.19	650
60.02	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.				
6002.40.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	20%	kg&m2	655.22	650
6002.90.00	- Other	20%	kg&m2	655.29	650
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02				
6003.10.00	- Of wool or fine animal hair	20%	kg&m2	655.29	650
6003.20.00	- Of cotton	20%	kg&m2	655.29	650
6003.30.00	- Of synthetic fibres	20%	kg&m2	655.29	650
6003.40.00	- Of artificial fibres	20%	kg&m2	655.29	650
6003.90.00	- Other	20%	kg&m2	655.29	650
60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01				
6004.10.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread.	20%	kg&m2	655.39	650
6004.90.00	- Other	20%	kg&m2	655.39	650

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.				
	- Of cotton:				
6005.21.00	-- Unbleached or bleached	20%	kg&m2	655.49	650
6005.22.00	-- Dyed	20%	kg&m2	655.49	650
6005.23.00	-- Of yarns of different colours	20%	kg&m2	655.49	650
6005.24.00	-- Printed	20%	kg&m2	655.49	650
	- Of synthetic fibres:				
6005.31.00	-- Unbleached or bleached	20%	kg&m2	655.49	650
6005.32.00	-- Dyed	20%	kg&m2	655.49	650
6005.33.00	-- Of yarns of different colours	20%	kg&m2	655.49	650
6005.34.00	-- Printed	20%	kg&m2	655.53	650
6005.41.00	-- Unbleached or bleached	20%	kg&m2	655.53	650
6005.42.00	-- Dyed	20%	kg&m2	655.53	650
6005.43.00	-- Of yarns of different colours	20%	kg&m2	655.53	650
6005.44.00	-- Printed	20%	kg&m2	655.53	650
6005.90.00	- Other	20%	kg&m2	655.53	650
60.06	Other knitted or crocheted fabrics.				
6006.10.00	- Of wool or fine animal hair	20%	kg&m2	655.64	650
	- Of cotton:				
6006.21.00	-- Unbleached or bleached	20%	kg&m2	655.64	650
6006.22.00	-- Dyed	20%	kg&m2	655.64	650
6006.23.00	-- Of yarns of different colours	20%	kg&m2	655.64	650
6006.24.00	-- Printed	20%	kg&m2	655.64	650
	- Of synthetic fibres:				
6006.31.00	-- Unbleached or bleached	20%	kg&m2	655.64	650
6006.32.00	-- Dyed	20%	kg&m2	655.64	650
6006.33.00	-- Of yarns of different colours	20%	kg&m2	655.64	650
6006.34.00	-- Printed	20%	kg&m2	655.64	650
	- Of artificial fibres:				
6006.41.00	-- Unbleached or bleached	20%	kg&m2	655.65	650
6006.42.00	-- Dyed	20%	kg&m2	655.65	650
6006.43.00	-- Of yarns of different colours	20%	kg&m2	655.65	650
6006.44.00	-- Printed	20%	kg&m2	655.65	650
6006.90.00	- Other	20%	kg&m2	655.69	650

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 fulfill all the above conditions:

morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
 - (b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

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

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

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

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
8. Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.
9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes. Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.
10. Articles of this Chapter may be made of metal thread.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind- cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.				
6101.20.00	- Of cotton	5%	kg&u	843.12	840
6101.30.00	- Of man-made fibres	5%	kg&u	843.13	840
6101.90.00	- Of other textile materials	5%	kg&u	843.19	840
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind- cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.				
6102.10.00	- Of wool or fine animal hair	5%	kg&u	844.11	840
6102.20.00	- Of cotton	5%	kg&u	844.12	840
6102.30.00	- Of man-made fibres	5%	kg&u	844.13	840
6102.90.00	- Of other textile materials	5%	kg&u	844.19	840
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted				
6103.10.00	- Suits:	5%	kg&u	843.21	840
	- Ensembles:				
6103.22.00	- - Of cotton	5%	kg&u	843.22	840
6103.23.00	- - Of synthetic fibres	5%	kg&u	843.22	840
6103.29.00	- - Of other textile materials	5%	kg&u	843.22	840
	- Jackets and blazers:				
6103.31.00	- - Of wool or fine animal hair	5%	kg&u	843.23	840
6103.32.00	- - Of cotton	5%	kg&u	843.23	840
6103.33.00	- - Of synthetic materials	5%	kg&u	843.23	840
6103.39.00	- - Of other textile materials	5%	kg&u	843.23	840
	- Trousers, bib and brace overalls, breeches and shorts:				
6103.41.00	- - Of wool or fine animal hair	5%	kg&u	843.24	840
6103.42.00	- - Of cotton:	5%	kg&u	843.24	840
6103.43.00	- - Of synthetic fibres:	5%	kg&u	843.24	840
6103.49.00	- - Of other textile materials:	5%	kg&u	843.24	840

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.				
	- Suits:				
6104.13.00	- - Of synthetic fibres	5%	kg&u	844.21	840
6104.19.00	- - Of other textile materials	5%	kg&u	844.21	840
	- Ensembles:				
6104.22.00	- - Of cotton	5%	kg&u	844.22	840
6104.23.00	- - Of synthetic fibres	5%	kg&u	844.22	840
6104.29.00	- - Of other textile materials	5%	kg&u	844.22	840
	- Jackets and blazers:				
6104.31.00	- - Of wool or fine animal hair:	5%	kg&u	843.23	840
6104.32.00	- - Of cotton:	5%	kg&u	843.23	840
6104.33.00	- - Of synthetic fibres:	5%	kg&u	843.23	840
6104.39.00	- - Of other textile materials:	5%	kg&u	843.23	840
	- Dresses:				
6104.41.00	- - Of wool or fine animal hair	5%	kg&u	844.24	840
6104.42.00	- - Of cotton	5%	kg&u	844.24	840
6104.43.00	- - Of synthetic fibres	5%	kg&u	844.24	840
6104.44.00	- - Of artificial fibres	5%	kg&u	844.24	840
6104.49.00	- - Of other textile materials	5%	kg&u	844.24	840
	- Skirts and divided skirts:				
6104.51.00	- - Of wool or fine animal hair	5%	kg&u	844.25	840
6104.52.00	- - Of cotton	5%	kg&u	844.25	840
6104.53.00	- - Of synthetic fibres	5%	kg&u	844.25	840
6104.59.00	- - Of other textile materials	5%	kg&u	844.25	840
	- Trousers, bib and brace overalls, breeches and shorts:				
6104.61.00	- - Of wool or fine animal hair	5%	kg&u	844.26	840
6104.62.00	- - Of cotton	5%	kg&u	844.26	840
6104.63.00	- - Of synthetic fibres	5%	kg&u	844.26	840
6104.69.00	- - Of other textile materials	5%	kg&u	844.26	840
61.05	Men's or boys' shirts, knitted or crocheted.				
6105.10.00	- - Of cotton	5%	kg&u	843.71	840
6105.20.00	- - Of synthetic fibres	5%	kg&u	843.79	840
6105.90.00	- - Of other textile materials	5%	kg&u	843.79	840

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
61.06	Women's or girls' blouses, shirts and shirt- blouses, knitted or crocheted.				
6106.10.00	- Of cotton:	5%	kg&u	844.71	840
6106.20.00	- Of man-made fibres:	5%	kg&u	844.73	840
6106.90.00	- Of other textile materials:	5%	kg&u	844.75	840
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.				
	- Underpants and briefs:				
6107.11.00	-- Of cotton	5%	kg&u	843.81	840
6107.12.00	-- Of man-made fibres	5%	kg&u	843.81	840
6107.19.00	-- Of other textile materials	5%	kg&u	843.81	840
	- Nightshirts and pyjamas:				
6107.21.00	-- Of cotton	5%	kg&u	843.82	840
6107.22.00	-- Of man-made fibres	5%	kg&u	843.82	840
6107.29.00	-- Of other textile materials	5%	kg&u	843.82	840
	- Other:				
6107.91.00	-- Of cotton	5%	kg&u	843.89	840
6107.99.00	-- Of other textile materials	5%	kg&u	843.89	840
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.				
	Slips and petticoats:				
6108.11.00	-- Of man-made fibres	5%	kg&u	844.81	840
6108.19.00	-- Of other textile materials	5%	kg&u	844.81	840
	- Briefs and panties:				
6108.21.00	-- Of cotton	5%	kg&u	844.82	840
6108.22.00	-- Of man-made fibres	5%	kg&u	844.82	840
6108.29.00	-- Of other textile materials	5%	kg&u	844.82	840
	- Nightdresses and pyjamas:				
6108.31.00	-- Of cotton	5%	kg&u	844.83	840
6108.32.00	-- Of man-made fibres	5%	kg&u	844.83	840
6108.39.00	-- Of other textile materials	5%	kg&u	844.83	840
	- Other:				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
6108.91.00	- - Of cotton	5%	kg&u	844.83	840
6108.92.00	- - Of man made fibres	5%	kg&u	844.83	840
6108.99.00	- - Of other textile materials	5%	kg&u	844.83	840
61.09	T-shirts, singlets and other vests, knitted or crocheted				
6109.10.00	- Of cotton	5%	kg&u	845.43	840
6109.90.00	- Of other textile materials	5%	kg&u	845.43	840
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.				
	- Of wool or fine animal hair:				
6110.11.00	- - Of wool	5%	kg&u	845.31	840
6110.12.00	- - Of Kashmir (cashmere) goats	5%	kg&u	845.31	840
6110.19.00	- - Other	5%	kg&u	845.31	840
6110.20.00	- Of cotton	5%	kg&u	845.32	840
6110.30.00	- Of man-made fibres	5%	kg&u	845.33	840
6110.90.00	- Of other textile materials	5%	kg&u	845.39	840
61.11	Babies' garments and clothing accessories, knitted or crocheted.				
6111.20.00	- Of cotton	5%	kg&u	845.12	840
6111.30.00	- Of synthetic fibres	5%	kg&u	845.12	840
6111.90.00	- Of other textile materials	5%	kg&u	845.12	840
61.12	Track suits, ski suits and swimwear, knitted or crocheted				
	- Track suits:				
6112.11.00	- - Of cotton	5%	kg&u	845.91	840
6112.12.00	- - Of synthetic fibres	5%	kg&u	845.91	840
6112.19.00	- - Of other textile materials	5%	kg&u	845.91	840
6112.20.00	- Ski suits	5%	kg&u	845.92	840
	- Men's or boys' swimwear:				
6112.31.00	- - Of synthetic fibres	5%	kg&u	845.62	840
6112.39.00	- - Of other textile materials	5%	kg&u	845.62	840
	- Women's or girls' swimwear:				
6112.41.00	- - Of synthetic fibres	5%	kg&u	845.64	840
6112.49.00	- - Of other textile materials	5%	kg&u	845.64	840
6113.00.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	5%	kg&u	845.24	840

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
61.14	Other garments, knitted or crocheted.				
6114.20.00	- Of cotton	5%	kg&u	845.99	840
6114.30.00	- Of man-made fibres	5%	kg&u	845.99	840
6114.90.00	- Of other textile materials	5%	kg&u	845.99	840
61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.				
6115.10.00	- Graduated compression hosiery (for example, stockings for varicose veins)	5%	kg&u	###	840
	- Other panty hose and tights:				
6115.21.00	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	5%	kg&u	846.21	840
6115.22.00	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	5%	kg&u	846.21	840
6115.29.00	- - Of other textile materials	5%	kg&u	846.21	840
6115.30.00	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	5%	kg&u	846.22	840
	- Other:				
6115.94.00	- - Of wool or fine animal hair:	5%	kg&u	846.29	840
6115.95.00	- - Of cotton:	5%	kg&u	846.29	840
6115.96.00	- - Of synthetic fibres:	5%	kg&u	846.29	840
6115.99.00	- - Of other textile materials:	5%	kg&u	846.29	840
61.16	Gloves, mittens and mitts, knitted or crocheted.				
6116.10.00	- Impregnated, coated or covered with plastics or rubber	20%	kg&u	846.91	840
	- Other:				
6116.91.00	- - Of wool or fine animal hair	20%	kg&u	845.92	840
6116.92.00	- - Of cotton	20%	kg&u	845.92	840
6116.93.00	- - Of synthetic fibres	20%	kg&u	845.92	840

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
6116.99.00	- - Of other textile materials	20%	kg&u	845.92	840
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.				
6117.10.00	- Shawls, scarves, mufflers, mantillas, veils and the like	20%	kg&u	846.93	840
6117.80.00	- Other accessories:	20%	kg&u	846.94	840
6117.90.00	- Parts	20%	kg&u	846.99	840

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), askirt 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 fulfill all the above conditions:
 - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers, evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
 - (b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
 - one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

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

4. For the purposes of heading 62.09:
 - (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;
 - (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
5. Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
6. For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
 - (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.
8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.
9. Articles of this Chapter may be made of metal thread.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03				
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:				
6201.11.00	-- Of wool or fine animal hair	5%	kg&u	841.11	840
6201.12.00	-- Of cotton	5%	kg&u	841.12	840
6201.13.00	-- Of man-made fibres	5%	kg&u	841.12	840
6201.19.00	-- Of other textile materials	5%	kg&u	841.12	840
	- Other:				
6201.91.00	-- Of wool or fine animal hair	5%	kg&u	841.19	840
6201.92.00	-- Of cotton	5%	kg&u	841.19	840
6201.93.00	-- Of man-made fibres	5%	kg&u	841.19	840
6201.99.00	-- Of other textile materials	5%	kg&u	841.19	840
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.				
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:				
6202.11.00	-- Of wool or fine animal hair	5%	kg&u	841.11	840
6202.12.00	-- Of cotton	5%	kg&u	841.11	840
6202.13.00	-- Of man-made fibres	5%	kg&u	841.11	840
6202.19.00	-- Of other textile materials	5%	kg&u	841.11	840
	- Other:				
6202.91.00	-- Of wool or fine animal hair	5%	kg&u	842.19	840
6202.92.00	-- Of cotton	5%	kg&u	842.19	840
6202.93.00	-- Of man-made fibres	5%	kg&u	842.19	840
6202.99.00	-- Of other textile materials	5%	kg&u	842.19	840
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).				
	- Suits:				
6203.11.00	-- Of wool or fine animal hair	5%	kg&u		840

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
6203.12.00	-- Of synthetic fibres	5%	kg&u		840
6203.19.00	-- Of other textile materials	5%	kg&u		840
	- Ensembles:				
6203.22.00	-- Of cotton	5%	kg&u	841.23	840
6203.23.00	-- Of synthetic fibres	5%	kg&u	841.23	840
6203.29.00	-- Of other textile materials	5%	kg&u	841.23	840
	- Jackets and blazers:				
6203.31.00	-- Of wool or fine animal hair	5%	kg&u	841.35	840
6203.32.00	-- Of cotton:	5%	kg&u	841.37	840
6203.33.00	-- Of synthetic fibres	5%	kg&u	841.39	840
6203.39.00	-- Of other textile materials	5%	kg&u	841.40	840
	- Trousers, bib and brace overalls, breeches and shorts:				
6203.41.00	-- Of wool or fine animal hair:	5%	kg&u	841.41	840
6203.42.00	-- Of cotton:	5%	kg&u	841.42	840
6203.43.00	-- Of synthetic fibres:	5%	kg&u	841.43	840
6203.49.00	-- Of other textile materials:	5%	kg&u	841.49	840
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).				
	- Suits:				
6204.11.00	-- Of wool or fine animal hair	5%	kg&u	842.21	840
6204.12.00	-- Of cotton	5%	kg&u	842.21	840
6204.13.00	-- Of synthetic fibres	5%	kg&u	842.21	840
6204.19.00	-- Of other textile materials	5%	kg&u	842.21	840
	- Ensembles:				
6204.21.00	-- Of wool or fine animal hair	5%	kg&u	842.22	840
6204.22.00	-- Of cotton	5%	kg&u	842.22	840
6204.23.00	-- Of synthetic fibres	5%	kg&u	842.22	840
6204.29.00	-- Of other textile materials	5%	kg&u	842.22	840
	- Jackets and blazers:				
6204.31.00	-- Of wool or fine animal hair:	5%	kg&u	841.35	840
6204.32.00	-- Of cotton:	5%	kg&u	841.35	840
6204.33.00	-- Of synthetic fibres:	5%	kg&u	841.35	840
6204.39.00	-- Of other textile materials:	5%	kg&u	841.35	840
	- Dresses:				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
6204.41.00	- - Of wool or fine animal hair	5%	kg&u	842.41	840
6204.42.00	- - Of cotton	5%	kg&u	842.42	840
6204.43.00	- - Of synthetic fibres	5%	kg&u	842.43	840
6204.44.00	- - Of artificial fibres	5%	kg&u	842.44	840
6204.49.00	- - Of other textile materials	5%	kg&u	842.49	840
	- Skirts and divided skirts:				
6204.51.00	- - Of cotton	5%	kg&u	842.51	840
6204.52.00	- - Of synthetic fibres	5%	kg&u	842.52	840
6204.53.00	- - Of artificial fibres	5%	kg&u	842.53	840
6204.59.00	- - Of other textile materials	5%	kg&u	842.59	840
	- Trousers, bib and brace overalls, breeches and shorts				
6204.61.00	- - Of wool or fine animal hair:	5%	kg&u	842.61	840
6204.62.00	- - Of cotton:	5%	kg&u	842.63	840
6204.63.00	- - Of synthetic fibres:	5%	kg&u	842.64	840
6204.69.00	- - Of other textile materials:	5%	kg&u	842.65	840
62.05	Men's or boys' shirts.				
6205.20.00	- Of cotton	5%	kg&u	841.51	840
6205.30.00	- Of man-made fibres	5%	kg&u	841.59	840
6205.90.00	- Of other textile materials	5%	kg&u	841.59	840
62.06	Women's or girls' blouses, shirts and shirt-blouses.				
6206.10.00	- Of silk or silk waste	5%	kg&u	842.7	840
6206.20.00	- Of wool or fine animal hair	5%	kg&u	842.73	840
6206.30.00	- Of cotton	5%	kg&u	842.75	840
6206.40.00	- Of man-made fibres	5%	kg&u	842.77	840
6206.90.00	- Of other textile materials	5%	kg&u	842.79	840
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.				
	- Underpants and briefs:				
6207.11.00	- - Of cotton	5%	kg&u	841.61	840
6207.19.00	- - Of other textile materials	5%	kg&u	841.61	840
	- Nightshirts and pyjamas:				
6207.21.00	- - Of cotton	5%	kg&u	841.62	840

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
6207.22.00	- - Of man-made fibres	5%	kg&u	841.62	840
6207.29.00	- - Of other textile materials	5%	kg&u	841.62	840
	- Other:				
6207.91.00	- - Of cotton:	5%	kg&u	841.69	840
6207.99.00	- - Of other textile materials:	5%	kg&u	841.69	840
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.				
	- Slips and petticoats:				
6208.11.00	- - Of man-made fibres	5%	kg&u	842.81	840
6208.19.00	- - Of other textile materials:	5%	kg&u	842.81	840
	- Nightdresses and pyjamas:				
6208.21.00	- - Of cotton	5%	kg&u	842.82	840
6208.22.00	- - Of man-made fibres	5%	kg&u	842.82	840
6208.29.00	- - Of other textile materials	5%	kg&u	842.82	840
	- Other				
6208.91.00	- - Of cotton:	5%	kg&u	842.89	840
6208.92.00	- - Of man-made fibres	5%	kg&u	842.89	840
6208.99.00	- - Of other textile materials:	5%	kg&u	842.89	840
62.09	Babies' garments and clothing accessories.				
6209.20.00	- Of cotton:	5%	kg&u	845.11	840
6209.30.00	- - Of man-made fibres	5%	kg&u	845.11	840
6209.90.00	- - Of other textile materials:	5%	kg&u	845.11	840
62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.				
6210.10.00	- Of fabrics of heading No. 56.02 or 56.03	5%	kg&u	845.21	840
6210.20.00	- Other garments, of the type described in subheadings 6201.11 to 6201.19	5%	kg&u	845.22	840
6210.30.00	- Other garments, of the type described in subheadings 6202.11 to 6202.19	5%	kg&u	845.23	840
6210.40.00	- Other men's or boys' garments	5%	kg&u	845.22	840
6210.50.00	- Other women's or girls' garments	5%	kg&u	845.23	840
62.11	Track suits, ski suits and swimwear; other garments.				
	- Swimwear:				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
6211.11.00	-- Men's or boys'	5%	kg&u	845.61	840
6211.12.00	-- Women's or girls	5%	kg&u	845.63	840
6211.20.00	- Ski suits	5%	kg&u	845.81	840
	- Other garments, men's or boys':				
6211.32.00	-- Of cotton	5%	kg&u	845.87	840
6211.33.00	-- Of man-made fibres	5%	kg&u	845.87	840
6211.39.00	-- Of other textile materials	5%	kg&u	845.87	840
	- Other garments, women's or girls':				
6211.42.00	-- Of cotton	5%	kg&u	845.89	840
6211.43.00	-- Of man-made fibres	5%	kg&u	845.89	840
6211.49.00	-- Of other textile materials	5%	kg&u	845.89	840
62.12	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.				
6212.10.00	- Brassières	5%	kg&u	845.51	840
6212.20.00	- Girdles and panty-girdles	5%	kg&u	845.52	840
6212.30.00	- Corselettes	5%	kg&u	845.52	840
6212.90.00	- Other	5%	kg&u	845.52	840
62.13	Handkerchiefs.				
6213.20.00	- Of cotton	20%	kg&u	846.11	840
6213.90.00	- Of other textile materials	20%	kg&u	846.11	840
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.				
6214.10.00	- Of silk or silk waste	20%	kg&u	846.12	840
6214.20.00	- Of wool or fine animal hair	20%	kg&u	846.12	840
6214.30.00	- Of synthetic fibres	20%	kg&u	846.12	840
6214.40.00	- Of artificial fibres	20%	kg&u	846.12	840
6214.90.00	- Of other textile materials	20%	kg&u	846.12	840
62.15	Ties, bow ties and cravats				
6215.10.00	- Of silk or silk waste	20%	kg&u	846.13	840
6215.20.00	- Of man-made fibres	20%	kg&u	846.13	840
6215.90.00	- Of other textile materials	20%	kg&u	846.13	840
62.16	Gloves, mittens and mitts.	20%	kg&u	846.14	840

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.				
6217.10.00	- Accessories	20%	kg&u	846.19	840
6217.90.00	- Parts	20%	kg&u	846.19	840

CHAPTER 63

OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

Notes.

1. Sub-Chapter 1 applies only to made up articles, of any textile fabric.
2. Sub-Chapter 1 does not cover:
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading 6309.00.
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, andthey must be presented in bulk or in bales, sacks or similar packings.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	I - OTHER MADE UP TEXTILE ARTICLES				
63.01	Blankets and travelling rugs.				
6301.10.00	- Electric blankets	20%	kg&u	775.85	775.85
6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	20%	kg	658.31	658.30
6301.30.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	20%	kg	658.32	658.30
6301.40.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	20%	kg	658.33	658.30
6301.90.00	- Other blankets and travelling rugs	20%	kg	658.39	658.30
63.02	Bed linen, table linen, toilet linen and kitchen linen.				
6302.10.00	- Bed linen, knitted or crocheted	20%	kg	658.41	650
	- Other bed linen, printed:				
6302.21.00	- - Of cotton	20%	kg	658.42	650
6302.22.00	- - Of man-made fibres	20%	kg	658.43	650
6302.29.00	- - Of other textile materials	20%	kg	658.43	650
	- Other bed linen:				
6302.31.00	- - Of cotton	20%	kg	658.42	650
6302.32.00	- - Of man-made fibres	20%	kg	658.43	650
6302.39.00	- - Of other textile materials	20%	kg	658.43	650
6302.40.00	- Table linen, knitted or crocheted	20%	kg	658.44	650
	- Other table linen:				
6302.51.00	- - Of cotton	20%	kg	658.45	650
6302.53.00	- - Of man-made fibres	20%	kg	658.46	650
6302.59.00	- - Of other textile materials	20%	kg	658.46	650
6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	20%	kg	658.47	650
	- Other:				
6302.91.00	- - Of cotton	20%	kg	658.47	650
6302.93.00	- - Of man-made fibres	20%	kg	658.48	650
6302.99.00	- - Of other textile materials	20%	kg	658.48	650
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.				
	- Knitted or crocheted:				
6303.12.00	- - Of synthetic fibres:	20%	kg	658.51	650
6303.19.00	- - Of other textile materials:	20%	kg	658.51	650
	- Other				
6303.91.00	- - Of cotton	20%	kg	658.51	650
6303.92.00	- - Of synthetic fibres	20%	kg	658.51	650

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
6303.99.00	- - Of other textile materials	20%	kg	658.51	650
63.04	Other furnishing articles, excluding those of heading 94.04.				
	- Bedspreads:				
6304.11.00	- - Knitted or crocheted	20%	kg	658.52	650
6304.19.00	- - Other	20%	kg	658.52	650
	- Other:				
6304.91.00	- - Knitted or crocheted	20%	kg	658.59	650
6304.92.00	- - Not knitted or crocheted, of cotton:	20%	kg	658.59	650
6304.93.00	- - Not knitted or crocheted, of synthetic fibres:	20%	kg	658.59	650
6304.99.00	- - Not knitted or crocheted, of other textile	20%	kg	658.59	650
63.05	Sacks and bags, of a kind used for the packing of goods.				
6305.10.00	- Of jute or of other textile bast fibres of heading 53.03	20%	kg&u	658.11	658.10
6305.20.00	- Of cotton	20%	kg&u	658.12	658.10
	- Of man-made textile materials				
6305.32.00	- - Flexible intermediate bulk containers	20%	kg&u	658.13	658.10
6305.33.00	- - Other, of polyethylene or polypropylene strip or the like	20%	kg&u	658.13	658.10
6305.39.00	- - Other	20%	kg&u	658.13	658.10
6305.90.00	- Of other textile materials	20%	kg&u	658.19	658.10
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.				
	- Tarpaulins, awnings and sunblinds:				
6306.12.00	- - Of synthetic fibres:	20%	kg	658.21	658.20
6306.19.00	- - Of other textile materials:	20%	kg	658.21	658.20
	- Tents:				
6306.22.00	- - Of synthetic fibres	20%	kg	658.22	658.20
6306.29.00	- - Of other textile materials	20%	kg	658.22	658.20
6306.30.00	- -Sails	20%	kg	###	658.20
6306.40.00	- Pneumatic mattresses	20%	kg	###	658.20
6306.90.00	- Other	20%	kg	658.29	658.20
63.07	Other made up articles, including dress patterns.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
6307.10.00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	20%	kg	658.92	650
6307.20.00	- Life-jackets and life-belts	20%	kg	658.93	650
6307.90.00	- Other:	20%	kg	658.93	650
	II – SETS				
6308.00.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. 658.99	20%	kg	658.99	650
	III - WORN CLOTHING AND WORN TEXTILES ARTICLES; RAGS				
6309.00.00	Worn clothing and other worn articles.	5%	kg	658.99	650
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials				
6310.10.00	- Sorted	20%	kg	658.99	650
6310.90.00	- Other	20%	kg	658.99	650

SECTION XII

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

CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

Notes.

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

Subheading Note.

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.				
6401.10.00	- Footwear incorporating a protective metal toe-cap	20%	kg&2u	851.11	851.00
	- Other footwear:				
6401.92.00	- - Covering the ankle but not covering the knee	20%	kg&2u	851.31	851.00
6401.99.00	- - Other	20%	kg&2u	851.31	851.00
64.02	Other footwear with outer soles and uppers of rubber or plastics				
	- Sports footwear:				
6402.12.00	- - Ski-boots, cross country ski footwear and snowboards boots	20%	kg&2u	851.21	851.00
6402.19.00	- - Other	20%	kg&2u	851.23	851.00
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	20%	kg&2u	851.32	851.00
	- Other footwear:				
6402.91.00	- - Covering the ankle	20%	kg&2u	851.32	851.00
6402.99.00	- - Other:	20%	kg&2u	851.32	851.00
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.				
	- Sports footwear:				
6403.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	20%	kg&2u	851.22	851.00
6403.19.00	- - Other	20%	kg&2u	851.24	851.00
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	20%	kg&2u	851.41	851.00
6403.40.00	- Other footwear, incorporating a protective metal toe- cap	20%	kg&2u	851.15	851.00
	- Other footwear with outer soles of leather:				
6403.51.00	- - Covering the ankle	20%	kg&2u	851.48	851.00
6403.59.00	- - Other	20%	kg&2u	851.48	851.00
	- Other footwear:				
6403.91.00	- - Covering the ankle	20%	kg&2u	851.48	851.00
6403.99.00	- - Other:	20%	kg&2u	851.48	851.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.				
	- Footwear with outer soles of rubber or plastics:				
6404.11.00	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:	20%	kg&2u	851.25	851.00
6404.19.00	- - Other:	20%	kg&2u	851.51	851.00
6404.20.00	- Footwear with outer soles of leather or composition leather	20%	kg&2u	851.52	851.00
64.05	Other footwear.				
6405.10.00	- With uppers of leather or composition leather	20%	kg&2u	851.49	851.00
6405.20.00	- With uppers of textile materials	20%	kg&2u	851.59	851.00
6405.90.00	- Other	20%	kg&2u	851.7	851.00
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof				
6406.10.00	- Uppers and parts thereof, other than stiffeners	20%	kg&2u	851.91	851.00
6406.20.00	- Outer soles and heels, of rubber or plastics	20%	kg&2u	851.92	851.00
6406.90.00	- Other:	20%	kg&2u	851.95	851.00

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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateau and manchons (including slit manchons), of felt.	20%	kg&u	657.61	840.00
6502.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	20%	kg&u	657.62	840.00
[65.03]	Deleted				
6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	20%	kg&u	848.42	840.00
6505.00.00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	20%	kg&u	848.43	840.00
6506	Other headgear, whether or not lined or trimmed.				
6506.10.00	- Safety headgear	20%	kg&u	848.44	840
	- Other				
6506.91.00	- - Of rubber or of plastics	20%	kg&u	848.44	840
6506.99.00	- - Of other materials	20%	kg&u	848.44	840
6507.00.0	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	20%	kg&u	848.48	840

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).

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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
66.01	Umbrellas and sun umbrellas (including walking- stick umbrellas, garden umbrellas and similar umbrellas).			899.41	
6601.10.00	- Garden or similar umbrellas	20%	kg&u	899.41	899.40
	- Other:				
6601.91.00	- - Having a telescopic shaft	20%	kg&u	899.41	899.40
6601.99.00	- - Other	20%	kg&u	899.41	899.40
6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	20%	kg&u	899.42	899.40
66.03	Parts, trimmings and accessories of articles of heading 66.01 or 66.02.				
6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	20%	kg&u	899.49	899.40
6603.90.00	- Other	20%	kg&u	899.49	899.40

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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	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).	20%	Kg	899.92	899.90
6701.00.10	-- Clothing	5%	Kg	899.92	20%
6701.00.90	-- Other	20%	Kg	899.92	20%
	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.				
6702.10.10	-- Clothing	5%	Kg	899.21	899.20
6702.10.90	-- Other	20%	Kg	899.21	899.20
6702.90.00	- Of other materials	20%	Kg	899.21	899.20
6703.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	20%	Kg	899.94	899.90
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.				
	- Of synthetic textile materials:				
6704.11.00	-- Complete wigs	20%	Kg	899.95	899.90
6704.19.00	-- Other	20%	Kg	899.95	899.90
6704.20.00	- Of human hair	20%	Kg	899.95	899.90
6704.90.00	- Of other materials	20%	Kg	899.95	899.90

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);
 - (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);
 - (j) 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 96.02, 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
 - (m) 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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	20%	kg	661.31	661.30
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).				
6802.10.00	- 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 of the side of which is less than 7 cm; artificially coloured granules, chippings and powder:	20%	kg	661.33	661.30
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:				
6802.21.00	-- Marble, travertine and alabaster	20%	kg	661.34	661.30
6802.23.00	-- Granite:	20%	kg	661.35	661.30
6802.29.00	-- Other stone	20%	kg	661.35	661.30
	- Other:				
	-- Marble, travertine and alabaster:				
6802.91.10	--- Water troughs for Animal Husbandry	5%	kg	661.36	661.30
6802.91.90	--- Other	20%	kg	661.36	661.30
	-- Other calcareous stone:				
6802.92.10	--- Water troughs for Animal Husbandry	5%	kg	661.39	661.30
6802.92.90	--- Other	20%	kg	661.39	661.30
	-- Granite:				
6802.93.10	--- Water troughs for Animal Husbandry	5%	kg	661.39	661.30
6802.93.90	--- Other	20%	kg	661.39	661.30
	-- Other stone:				
6802.99.10	--- Water troughs for Animal Husbandry	5%	kg	661.39	661.30
6802.99.90	--- Other	20%	kg	661.39	661.30
6803.00.00	Worked slate and articles of slate or of agglomerated slate.				
6803.00.10	-- Water troughs for Animal Husbandry	5%	kg	661.32	661.30
6803.00.90	-- Other	20%	kg	661.32	661.30

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.				
6804.10.00	- Millstones and grindstones for milling, grinding or pulping	20%	kg	663.11	663.00
	-Other millstones, grindstones, grinding wheels and the like:				
6804.21.00	-- Of agglomerated synthetic or natural diamond	20%	kg	663.12	663.00
6804.22.00	-- Of other agglomerated abrasives or of ceramics	20%	kg	663.12	663.00
6804.23.00	-- Of natural stone	20%	kg	663.12	663.00
6804.30.00	- Hand sharpening or polishing stones	20%	kg	663.13	663.00
68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.				
6805.10.00	- On a base of woven textile fabric only	20%	kg	663.21	663.00
6805.20.00	- On a base of paper or paperboard only	20%	kg	663.22	663.00
6805.30.00	- On a base of other materials	20%	kg	663.29	663.00
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound- insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69				
6806.10.00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	20%	kg	663.51	663.00
6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	20%	kg	663.52	663.00
6806.90.00	- Other	20%	kg	663.53	663.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).				
6807.10.00	- In rolls	20%	kg	661.81	661.80
6807.90.00	- Other	20%	kg	661.81	661.80
6808.00.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	20%	kg	661.82	661.80
68.09	Articles of plaster or of compositions based on plaster.				
	- Boards, sheets, panels, tiles and similar articles, not ornamented:				
6809.11.00	-- Faced or reinforced with paper or paperboard only	20%	kg	663.31	663.00
6809.19.00	-- Other	20%	kg	663.31	663.00
6809.90.00	- Other articles:	20%	kg	663.31	663.00
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.				
	- Tiles, flagstones, bricks and similar articles:				
6810.11.00	-- Building blocks and bricks	20%	kg	663.32	663.00
6810.19.00	-- Other	20%	kg	663.32	663.00
	- Other articles:				
6810.91.00	-- Prefabricated structural components for building or civil engineering	20%	kg	663.33	663.00
	-- Other:				
6810.99.10	--- Water troughs for Animal husbandry	5%	kg	663.34	663.00
6810.99.90	--- Other	20%	kg	663.34	663.00
68.11	Articles of asbestos-cement, of cellulose fibre- cement or the like.				
6811.40.00	- Containing asbestos	20%	kg	###	661.80
	- Not containing asbestos:				
6811.81.00	-- Corrugated sheets	20%	kg	661.83	661.20
6811.82.00	-- Other sheets, panels, tiles and similar articles	20%	kg	661.83	661.20
	-- Other articles				
6811.89.10	--- Water troughs for Animal Husbandry	5%	kg	661.83	661.20
6811.89.90	--- Other	20%	kg	661.83	661.20

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.				
6812.80.00	- Of crocidolite	20%	kg	###	663.00
	- Other:				
	- - Clothing, clothing accessories, footwear and headgear				
6812.91.10	- - - Clothing	5%	kg	663.81	663.00
6812.91.90	- - - Other	20%	kg	663.81	663.00
6812.92.00	- - Paper, millboard and felt	20%	kg	663.81	663.00
6812.93.00	- - Compressed asbestos fibre jointing, in sheets or rolls	20%	kg	663.81	663.00
6812.99.00	- - Other	20%	kg	663.81	663.00
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 material.				
6813.20.00	- Containing asbestos	20%	kg	###	663.00
	- Not containing asbestos:				
6813.81.00	- - Brake linings and pads	20%	kg	663.82	663.00
6813.89.00	- - Other	20%	kg	663.82	663.00
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.				
6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	20%	kg	663.35	663.00
6814.90.00	- Other	20%	kg	663.35	663.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
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				
6815.10.00	- Non-electrical articles of graphite or other carbon	20%	kg	663.36	663.00
6815.20.00	- Articles of peat	20%	kg	663.37	663.00
	- Other articles:				
6815.91.00	- - Containing magnesite, dolomite or chromite	20%	kg	663.38	663.00
6815.99.00	- - Other	20%	kg	663.39	663.00

CHAPTER 69

CERAMIC PRODUCTS

Notes.

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	I - GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS				
6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	20%	kg	662.31	662.45
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.				
6902.10.00	- 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	20%	kg	662.32	662.45
6902.20.00	- Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	20%	kg	662.323	662.45
6902.90.00	- Other	20%	kg	662.32	662.45
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.				
6903.10.00	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	20%	kg	663.71	662.45
6903.20.00	- Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	20%	kg	663.72	662.45
6903.90.00	- Other	20%	kg	663.79	662.45
	II - OTHER CERAMIC PRODUCTS				
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.				
6904.10.00	- Building bricks	20%	kg	662.41	662.45
6904.90.00	- Other:	20%	kg	662.41	662.45

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.				
6905.10.00	- Roofing tiles	20%	kg	662.42	662.45
6905.90.00	- Other	20%	kg	662.42	662.45
6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	20%	kg	662.43	662.45
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.				
6907.10.00	- 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	20%	kg&u	662.44	662.45
6907.90.00	- Other:	20%	kg&u	662.44	662.45
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.				
6908.10.00	- 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	20%	kg&u	662.45	662.45
6908.90.00	- Other:	20%	kg&u	662.45	662.45
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.				
	- Ceramic wares for laboratory, chemical or other technical uses:				
6909.11.00	-- Of porcelain or china	20%	kg&u	663.91	662.45
6909.12.00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	20%	kg&u	663.91	662.45

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
6909.19.00	-- Other	20%	kg&u	663.91	662.45
	- Other				
6909.90.10	-- Water troughs for Animal Husbandry	5%	kg&u	663.91	662.45
6909.90.20	-- Tanks and water butts for the storage of rainwater	5%	Kg&u	663.91	662.45
6909.90.90	-- Other	20%	kg&u	663.91	662.45
	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.				
6910.10.00	-- Of porcelain or china	20%	kg&u	812.21	812.00
6910.90.00	-- Other	20%	kg&u	812.21	812.00
6911.00.00	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.				
6911.10.00	-- Tableware and kitchenware	20%	kg	666.11	666.10
6911.90.00	-- Other	20%	kg	666.11	666.10
6912.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	20%	kg	666.13	666.10
6913.00.00	Statuettes and other ornamental ceramic articles.				
6913.10.00	-- Of porcelain or china	20%	kg	666.20	666.20
6913.90.00	-- Other	20%	kg	666.20	666.20
	Other ceramic articles.				
6914.10.00	-- Of porcelain or china	20%	kg	666.20	666.20
6914.90.00	-- Other	20%	kg	666.20	666.20

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
7001.00.00	Cullet and other waste and scrap of glass; glass in the mass	20%	kg	664.11	664.00
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.				
7002.10.00	- Balls	20%	kg	664.12	664.00
7002.20.00	- Rods	20%	kg	664.12	664.00
	- Tubes:				
7002.31.00	- - Of fused quartz or other fused silica	20%	kg	664.12	664.00
7002.32.00	- - Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0oC to 300oC	20%	kg	664.12	664.00
7002.39.00	- - Other	20%	kg	664.12	664.00
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.				
	- Non-wired sheets:				
7003.12.00	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	20%	kg&m2	664.51	664.00
7003.19.00	- - Other	20%	kg&m2	664.51	664.00
7003.20.00	- Wired sheets	20%	kg&m2	664.52	664.00
7003.30.00	- Profiles	20%	kg&m2	664.53	664.00
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non- reflecting layer, but not otherwise worked.				
7004.20.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	20%	kg&m2	664.31	664.00
7004.90.00	- Other glass	20%	kg&m2	664.39	664.00
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
7005.10.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	20%	kg&m2	664.41	664.00
	- Other non-wired glass:				
7005.21.00	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	20%	kg&m2	664.41	664.00
7005.29.00	- - Other	20%	kg&m2	664.41	664.00
7005.30.00	- Wired glass	20%	kg&m2	664.42	664.00
7006.00.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge- worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	20%	kg&m2	664.91	664.00
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.				
	- Toughened (tempered) safety glass:				
7007.11.00	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	20%	kg&m2	664.72	664.00
7007.19.00	- - Other	20%	kg&m2	664.71	664.00
	Laminated safety glass:				
7007.21.00	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:	20%	kg&m2	664.71	664.00
7007.29.00	- - Other	20%	kg&m2	664.71	664.00
7008.00.00	Multiple-walled insulating units of glass.	20%	kg&m2	664.92	664.00
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.				
7009.10.00	- Rear-view mirrors for vehicles	20%	kg&m2	664.81	664.00
	- Other:			664.89	
7009.91.00	- - Unframed	20%	kg&m2	664.89	664.00
7009.92.00	- - Framed	20%	kg&m2	664.89	664.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.				
7010.10.00	- Ampoules	20%	kg&m2	665.92	664.00
	- Stoppers, lids and other closures				
7010.20.10	- - Stopper, lids caps and other closures (for drinks and honey manufacture purposes only)	5%	Kg&m2	665.11	664.00
7010.20.90	- - Other	20%	Kg&m2	665.11	664.00
7010.90.00	- Other	20%	kg&m2	###	664.00
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.				
7011.10.00	- For electric lighting	20%	kg&m2	664.93	664.00
7011.20.00	- For cathode-ray tubes	20%	kg&m2	664.93	664.00
7011.90.00	- Other	20%	kg&m2	664.93	664.00
[70.12]	Deleted				
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).				
7013.10.00	- Of glass-ceramics	20%	kg	665.21	665.20
	- Stemware drinking glasses, other than of glass ceramics:				
7013.22.00	- - Of lead crystal	20%	kg	###	665.20
7013.28.00	- - Other	20%	kg	###	665.20
	- Other drinking glasses, other than of glass ceramics:				
7013.33.00	- - Of lead crystal	20%	kg	665.22	665.20
7013.37.00	- - Other	20%	kg	665.22	665.20
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:				
7013.41.00	- - Of lead crystal	20%	kg	665.23	665.20
7013.42.00	- - Of glass having a linear coefficient of expansion not exceeding 5 x 10 ⁻⁶ per Kelvin within a temperature range of 0oC to 300oC	20%	kg	665.23	665.20
7013.49.00	- - Other	20%	kg	665.23	665.20

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Other glassware:				
7013.91.00	- - Of lead crystal	20%	kg	665.29	665.20
7013.99.00	- - Other	20%	kg	665.29	665.20
7014.00.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	20%	kg	665.95	665.20
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.				
7015.10.00	- Glasses for corrective spectacles	20%	kg	664.94	664.00
7015.90.00	- Other	20%	kg	664.94	664.00
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.				
7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes:	20%	kg	665.94	665.29
7016.90.00	- Other	20%	kg	665.96	665.29
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.				
7017.10.00	- Of fused quartz or other fused silica	20%	kg	665.91	665.29
7017.20.00	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0oC to 300oC	20%	kg	665.91	665.29
7017.90.00	- Other	20%	kg	665.91	665.29

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and article thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.				
7018.10.00	-Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	20%	kg	665.93	665.29
7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	20%	kg	665.93	665.29
7018.90.00	- Other	20%	kg	665.93	665.29
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)				
	- Slivers, rovings, yarn and chopped strands:				
7019.11.00	- - Chopped strands, of a length of not more than 50 mm	20%	kg	651.95	664.00
7019.12.00	- - Rovings	20%	kg	651.95	664.00
7019.19.00	- - Other	20%	kg	651.95	664.00
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:				
7019.31.00	- - Mats	20%	kg	664.95	664.00
7019.32.00	- - Thin sheets (voiles)	20%	kg	664.95	664.00
7019.39.00	- - Other	20%	kg	664.95	664.00
7019.40.00	- Woven fabrics of rovings	20%	kg	654.61	665.29
	- Other woven fabrics:				
7019.51.00	- - Of a width not exceeding 30 cm	20%	kg	654.62	665.29
7019.52.00	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	20%	kg	654.63	665.29
7019.59.00	- - Other	20%	kg	654.69	665.29
7019.90.00	- Other:	20%	kg	654.69	665.29
	Other articles of glass				
7020.00.10	- Water troughs for Animal Husbandry	5%	kg	665.99	665.29
7020.00.20	- Tanks and water butts for the storage of rainwater	5%	kg	665.99	665.29
7020.00.90	- Other	20%	kg	665.99	665.29

SECTION XIV

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

CHAPTER 71

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

Notes.

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing.
3. Note does not apply to such articles.
- (B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
4. This Chapter does not cover:
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 3(B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (i) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (j) 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);
- (k) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (l) Arms or parts thereof (Chapter 93);
 - (m) Articles covered by Note 2 to Chapter 95;
 - (n) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
 - (o) 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.
- 5. (A) The expression "precious metal" means silver, gold and platinum.
(B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
(C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.
 - 6. 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.
 - 7. 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.
 - 8. 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.
 - 9. 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.
 - 10. For the purposes of heading 71.13, the expression "articles of jewellery" means:
 - (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

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

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

Subheading Notes.

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	I - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES				
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.				
7101.10.00	- Natural pearls	20%	kg	667.11	667.00
7101.21.00	- - Unworked	20%	kg	667.12	667.00
7101.22.00	- - Worked	20%	kg	667.13	667.00
71.02	Diamonds, whether or not worked, but not mounted or set.				
7102.10.00	- Unsorted	20%	kg&ct	667.21	667.00
	- Industrial:				
7102.21.00	- - Unworked or simply sawn, cleaved or bruted	20%	kg&ct	277.11	277.00
7102.29.00	- - Other	20%	kg&ct	277.19	277.00
	- Non-industrial:		kg&ct		
7102.31.00	- - Unworked or simply sawn, cleaved or bruted	20%	kg&ct	667.22	667.00
7102.39.00	- - Other	20%	kg&ct	667.29	667.00
71.03	Precious stones (other than diamonds) and semi- precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.				
7103.10.00	- Unworked or simply sawn or roughly shaped	20%	kg&ct	667.31	667.00
7103.91.00	- Otherwise worked	20%	kg&ct	667.39	667.00
7103.99.00	- Other	20%	kg&ct	667.39	667.00
71.04	Synthetic or reconstructed precious or semi- precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
7104.10.00	- Piezo-electric quartz	20%	kg&ct	667.41	667.00
7104.20.00	- Other, unworked or simply sawn or roughly shaped	20%	kg&ct	667.42	667.00
7104.90.00	- Other	20%	kg&ct	667.49	667.00
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.				
7105.10.00	- Of diamonds	20%	kg&ct	277.21	277.00
7105.90.00	- Other	20%	kg&ct	277.21	277.00
	II - PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL				
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.				
7106.10.00	- Powder	20%	kg	681.14	680.00
	- Other:				
7106.91.00	- - Unwrought	20%	kg	681.13	680.00
7106.92.00	- - Semi-manufactured	20%	kg	681.14	680.00
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.	20%	kg	681.12	680.00
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.				
	- Non-monetary:				
7108.11.00	- - Powder	20%	kg	971.01	971.00
7108.12.00	- - Other unwrought forms:	20%	kg	971.01	971.00
7108.13.00	- - Other semi-manufactured forms	20%	kg	971.01	971.00
7108.20.00	- Monetary	20%	kg	971.01	971.00
7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	20%	kg	971.02	971.00
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
7110.11.00	-- Unwrought or in powder form	20%	kg	681.23	680
7110.19.00	-- Other	20%	kg	681.25	680
	- Palladium:				
7110.21.00	-- Unwrought or in powder form	20%	kg	681.24	680
7110.29.00	-- Other	20%	kg	681.25	680
	- Rhodium:				
7110.31.00	-- Unwrought or in powder form	20%	kg	681.24	680
7110.39.00	-- Other	20%	kg	681.25	680
	- Iridium, osmium and ruthenium:				
7110.41.00	-- Unwrought or in powder form	20%	kg	681.24	680
7110.49.00	-- Other	20%	kg	681.25	680
7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	20%	kg	681.22	680
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.				
7112.30.00	- Ash containing precious metal or precious metal compounds	20%	kg	289.31	280.00
	- Other:				
7112.91.00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	20%	kg	289.91	280.00
7112.92.00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metal	20%	kg	289.92	280.00
7112.99.00	-- Other	20%	kg	289.99	280.00
	III - JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES				
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.				
	- Of precious metal whether or not plated or clad with precious metal:				
7113.11.00	-- Of silver, whether or not plated or clad with other precious metal	20%	kg	897.31	897.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
7113.19.00	- - Of other precious metal, whether or not plated or clad with precious metal	20%	kg	897.31	897.00
7113.20.00	- Of base metal clad with precious metal	20%	kg	897.31	897.00
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.				
	- Of precious metal whether or not plated or clad with precious metal:				
7114.11.00	- - Of silver, whether or not plated or clad with other precious metal	20%	kg	897.32	897.00
7114.19.00	- - Of other precious metal, whether or not plated or clad with precious metal	20%	kg	897.32	897.00
7114.20.00	- Of base metal clad with precious metal	20%	kg	897.32	897.00
71.15	Other articles of precious metal or of metal clad with precious metal.				
7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	20%	kg	897.41	897.00
7115.90.00	- Other	20%	kg	897.49	897.00
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).				
7116.10.00	- Of natural or cultured pearls	20%	kg	897.33	897.00
7116.20.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	20%	kg	897.33	897.00
71.17	Imitation jewellery.				
	- Of base metal, whether or not plated with precious metal:				
7117.11.00	- - Cuff-links and studs	20%	kg	897.21	897.00
7117.19.00	- - Other	20%	kg	897.21	897.00
7117.90.00	- Other	20%	kg	897.29	897.00
71.18	Coin.				
7118.10.00	- Coin (other than gold coin), not being legal tender	20%	kg	961.00	961.00
7118.90.00	- Other:	20%	kg	961.02	961.00

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

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

2. Throughout the Nomenclature, the expression "parts of general use" means:
 - (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
 - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
 - (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

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

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles:
Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.
For this purpose:
- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
 - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
 - (c) A cermet of heading 81.13 is regarded as a single base metal.
8. In this Section, the following expressions have the meanings hereby assigned to them:
- (a) **Waste and scrap**
Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
 - (b) **Powders**
Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

CHAPTER 72

IRON AND STEEL

Notes.

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

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

 - not more than 10% of chromium
 - not more than 6% of manganese
 - not more than 3% of phosphorus
 - not more than 8% of silicon
 - a total of not more than 10% of other elements.
 - (b) **Spiegeleisen**

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

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

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

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

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.
 - (f) **Other alloy steel**

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

 - 0.3% or more of aluminium
 - 0.0008% or more of boron
 - 0.3% or more of chromium
 - 0.3% or more of cobalt
 - 0.4% or more of copper
 - 0.4% or more of lead
 - 1.65% or more of manganese
 - 0.08% or more of molybdenum
 - 0.3% or more of nickel
 - 0.06% or more of niobium

- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

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

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

(h) **Granules**

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

(i) **Semi-finished products**

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

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

These products are not presented in coils.

(j) **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.

(k) **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).

(l) **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.

(m) **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.

(n) **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.

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

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

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

Subheading Notes.

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

(a) **Alloy pig iron**

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

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

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

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

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

(c) **Silicon-electrical steel**

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

(d) **High speed steel**

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

(e) **Silico-manganese steel**

Alloy steels containing by weight:

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

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

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

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	I - PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM				
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.				
7201.10.00	-Non-alloy pig iron containing by weight 0.5% or less of phosphorous	20%	kg	671.21	670.00
7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorous	20%	kg	671.22	670.00
7201.50.00	- Alloy pig iron, spiegeleisen	20%	kg	671.23	670.00
72.02	Ferro-alloys				
	- Ferro-manganese:				
7202.11.00	- - Containing by weight more than 2% of carbon	20%	kg	671.41	670.00
7202.19.00	- - Other	20%	kg	671.49	670.00
	- Ferro-silicon:				
7202.21.00	- - Containing by weight more than 55% of silicon	20%	kg	671.51	670.00
7202.29.00	- - Other	20%	kg	671.51	670.00
7202.30.00	- Ferro-silico-manganese	20%	kg	671.52	670.00
	- Ferro-chromium:				
7202.41.00	- - Containing by weight more than 4% of carbon	20%	kg	671.53	670.00
7202.49.00	- - Other	20%	kg	671.53	670.00
7202.50.00	- Ferro-silico-chromium	20%	kg	671.54	670.00
7202.60.00	- Ferro-nickel	20%	kg	671.55	670.00
7202.70.00	- Ferro-molybdenum	20%	kg	671.59	670.00
7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	20%	kg	671.59	670.00
	- Other				
7202.91.00	- - Ferro-titanium and ferro-silico-titanium	20%	kg	671.59	670.00
7202.92.00	- - Ferro-vanadium	20%	kg	671.59	670.00
7202.93.00	- - Ferro-niobium	20%	kg	671.59	670.00
7202.99.00	- - Other	20%	kg	671.59	670.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.				
7203.10.00	- Ferrous products obtained by direct reduction of iron ore	20%	kg	671.33	670.00
7203.90.00	- Other	20%	kg	671.33	670.00
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.				
7204.10.00	- Waste and scrap of cast iron	20%	kg	282.1	280.00
	- Waste and scrap of alloy steel:				
7204.21.00	- - Of stainless steel	20%	kg	282.21	280.00
7204.29.00	- - Other	20%	kg	282.29	280.00
7204.30.00	- Waste and scrap of tinned iron or steel	20%	kg	282.31	280.00
	- Other waste and scrap:				
7204.41.00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	20%	kg	282.32	280.00
7204.49.00	- - Other	20%	kg	282.39	280.00
7204.50.00	- Remelting scrap ingots	20%	kg	282.33	280.00
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.				
7205.10.00	- Granules	20%	kg	671.31	670.00
	- Powders:				
7205.21.00	- - Of alloy steel	20%	kg	671.32	670.00
7205.29.00	- - Other	20%	kg	671.32	670.00
	II - IRON AND NON-ALLOY STEEL				
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).				
7206.10.00	- Ingots	20%	kg	672.41	670.00
7206.90.00	- Other	20%	kg	672.45	670.00
72.07	Semi-finished products of iron or non-alloy steel.				
	- Containing by weight less than 0.25% of carbon:				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
7207.11.00	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness:	5%	kg	672.61	670.00
7207.12.00	- - Other, of rectangular (other than square) cross- section:	5%	kg	672.61	670.00
7207.19.00	- Other:	5%	kg	672.69	670.00
7207.20.00	- Containing by weight 0.25% or more of carbon:	5%	kg	672.71	670.00
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.				
7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief	5%	kg	673.11	670.00
	- Other, in coils, not further worked than hot-rolled, pickled:				
7208.25.00	- - Of a thickness of 4.75 mm or more	5%	kg	673.31	670.00
7208.26.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	kg	673.41	670.00
7208.27.00	- - Of a thickness of less than 3 mm	5%	kg	673.51	670.00
	- Other, in coils, not further worked than hot-rolled:				
7208.36.00	- - Of a thickness exceeding 10 mm	5%	kg	673.61	670.00
7208.37.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	kg	673.62	670.00
7208.38.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	kg	673.63	670.00
7208.39.00	- - Of a thickness of less than 3 mm	5%	kg	673.64	670.00
7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief:	5%	kg	673.65	670.00
	- Other, not in coils, not further worked than hot- rolled:				
7208.51.00	- - Of a thickness exceeding 10 mm	5%	kg	673.71	670.00
7208.52.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	kg	673.72	670.00
7208.53.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	kg	673.73	670.00
7208.54.00	- - Of a thickness of less than 3 mm	5%	kg	673.74	670.00
7208.90.00	- Other	5%	kg	673.51	670.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold- reduced), not clad, plated or coated.				
	- In coils, not further worked than cold-rolled (cold- reduced):				
7209.15.00	- - Of a thickness of 3mm or more	5%	kg	673.75	670.00
7209.16.00	- - Of a thickness exceeding 1 mm but less than 3 mm	5%	kg	673.76	670.00
7209.17.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	kg	673.77	670.00
7209.18.00	- - Of a thickness of less than 0.5 mm	5%	kg	673.78	670.00
	- Not in coils, not further worked than cold-rolled (cold reduced):				
7209.25.00	- - Of a thickness of 3 mm or more	5%	kg	673.85	670.00
7209.26.00	- - Of a thickness exceeding 1 mm but less than 3 mm	5%	kg	673.86	670.00
7209.27.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	kg	673.87	670.00
7209.28.00	- - Of a thickness of less than 0.5 mm	5%	kg	673.88	670.00
7209.90.00	- Other:	5%	kg	673.52	670.00
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.				
	- Plated or coated with tin:				
7210.11.00	- - Of a thickness of 0.5 mm or more	5%	kg	674.21	670.00
7210.12.00	- - Of a thickness of less than 0.5 mm	5%	kg	674.21	670.00
7210.20.00	- Plated or coated with lead, including terne-plate	5%	kg	674.41	670.00
7210.30.00	- Electrolytically plated or coated with zinc:	5%	kg	674.11	670.00
	- Otherwise plated or coated with zinc:				
7210.41.00	- - Corrugated:	5%	kg	674.13	670.00
7210.49.00	- - Other:	5%	kg	674.13	670.00
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	5%	kg	674.42	670.00
	- Plated or coated with aluminium:				
7210.61.00	- - Plated or coated with aluminium-zinc alloys:	5%	kg	674.43	670.00
7210.69.00	- - Other	5%	kg	674.43	670.00
7210.70.00	- Painted, varnished or coated with plastics:	5%	kg	674.31	670.00
7210.90.00	- Other:	5%	kg	674.44	670.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.				
	- Not further worked than hot-rolled:				
7211.13.00	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	5%	kg	673.91	670.00
7211.14.00	- - Other, of a thickness of 4.75 mm or more	5%	kg	673.92	670.00
7211.19.00	- - Other:	5%	kg	673.93	670.00
	- Not further worked than cold-rolled (cold-reduced):	5%	kg		670.00
7211.23.00	- - Containing by weight less than 0.25% of carbon:	5%	kg		670.00
7211.29.00	- - Other:	5%	kg	673.97	670.00
7211.90.00	- Other:	5%	kg	673.53	670.00
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.				
7212.10.00	- Plated or coated with tin	5%	kg	674.22	670.00
7212.20.00	- Electrolytically plated or coated with zinc	5%	kg	674.12	670.00
7212.30.00	- Otherwise plated or coated with zinc	5%	kg	674.14	670.00
7212.40.00	- Painted, varnished or coated with plastics	5%	kg	674.32	670.00
7212.50.00	- Otherwise plated or coated	5%	kg	674.51	670.00
7212.60.00	- Clad	5%	kg	674.52	670.00
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.				
7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process:	5%	kg	676.21	670.00
7213.20.00	- Other, of free-cutting steel	5%	kg	676.21	670.00
	- Other				
7213.91.00	- - Of circular cross-section measuring less than 14 mm in diameter	5%	kg	676.13	670.00
7213.99.00	- - Other	5%	kg	676.13	670.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling				
7214.10.00	- Forged:	5%	kg	676.26	670.00
7214.20.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:	5%	kg	676.28	670.00
7214.30.00	- Other, of free cutting steel	5%	kg	676.23	670.00
	- Other				
7214.91.00	- - Of rectangular (other than square) cross section	5%	kg	676.23	670.00
7214.99.00	- - Other	5%	kg	676.23	670.00
72.15	Other bars and rods of iron or non-alloy steel.				
7215.10.00	- Of free-cutting steel, not further worked than cold- formed or cold-finished	5%	kg	676.43	670.00
7215.50.00	- Other, not further worked than cold-formed or cold- finished	5%	kg	676.33	670.00
7215.90.00	- Other	5%	kg	676.44	670.00
72.16	Angles, shapes and sections of iron or non-alloy steel				
7216.10.00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	5%	kg	676.81	670.00
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:				
7216.21.00	- - L sections	5%	kg	676.81	670.00
7216.22.00	- - T sections	5%	kg	676.81	670.00
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of less than 80 mm or more:				
7216.31.00	- - U sections	5%	kg	676.82	670.00
7216.32.00	- - I sections	5%	kg	676.82	670.00
7216.33.00	- - H sections	5%	kg	676.82	670.00
7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	5%	kg	676.82	670.00
7216.50.00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:	5%	kg	676.83	670.00
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:				
7216.61.00	- - Obtained from flat-rolled products:	5%	kg	676.84	670.00
7216.69.00	- - Other	5%	kg	676.84	670.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Other				
7216.91.00	- - Cold-formed or cold-furnished from flat-rolled products	5%	kg	676.85	670.00
7216.99.00	- - Other	5%	kg	676.85	670.00
72.17	Wire of iron or non-alloy steel.				
7217.10.00	- Not plated or coated, whether or not polished:	20%	kg	678.11	670.00
7217.20.00	- Plated or coated with zinc	20%	kg	678.13	670.00
7217.30.00	- Plated or coated with other base metals	20%	kg	678.14	670.00
7217.90.00	- Other	20%	kg	678.19	670.00
	III - STAINLESS STEEL				
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.				
7218.10.00	- Ingots and other primary forms	5%	kg	672.47	670.00
	- Other:				
7218.91.00	- - Of rectangular (other than square) cross-section	5%	kg	672.81	670.00
7218.99.00	- - Other	5%	kg	672.81	670.00
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.				
	- Not further worked than hot-rolled, in coils:				
7219.11.00	- - Of a thickness exceeding 10 mm	5%	kg	675.31	670.00
7219.12.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	kg	675.31	670.00
7219.13.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	kg	675.32	670.00
7219.14.00	- - Of a thickness of less than 3 mm	5%	kg	675.33	670.00
	- Not further worked than hot-rolled, not in coils:				
7219.21.00	- - Of a thickness exceeding 10 mm	5%	kg	675.34	670.00
7219.22.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	kg	675.34	670.00
7219.23.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	kg	675.35	670.00
7219.24.00	- - Of a thickness of less than 3 mm	5%	kg	675.36	670.00
	- Not further worked than cold-rolled (cold-reduced):				
7219.31.00	- - Of a thickness of 4.75 mm or more	5%	kg	675.51	670.00
7219.32.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	kg	675.52	670.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
7219.33.00	- - Of a thickness exceeding 1 mm but less than 3 mm	5%	kg	675.53	670.00
7219.34.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	kg	675.54	670.00
7219.35.00	- - Of a thickness of less than 0.5 mm	5%	kg	675.55	670.00
7219.90.00	- Other	5%	kg	675.71	670.00
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.				
	- Not further worked than hot-rolled:				
7220.11.00	- - Of a thickness of 4.75 mm or more	5%	kg	675.37	670.00
7220.12.00	- - Of a thickness of less than 4.75 mm	5%	kg	675.38	670.00
7220.20.00	- Not further worked than cold-rolled (cold-reduced)	5%	kg	675.56	670.00
7220.90.00	- Other	5%	kg	675.72	670.00
7221.00.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	5%	kg	676.15	670.00
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.				
	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:				
7222.11.00	- - Of circular cross-section	5%	kg	676.25	670.00
7222.19.00	- - Other	5%	kg	676.25	670.00
7222.20.00	- Bars and rods, not further worked than cold-formed or cold-finished	5%	kg	676.51	670.00
7222.30.00	- Other bars and rods	5%	kg	676.59	670.00
7222.40.00	- Angles, shapes and sections:	5%	kg	676.87	670.00
7223.00.00	Wire of stainless steel.	20%	kg	678.21	670.00
	IV -OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL				
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.				
7224.10.00	- Ingots and other primary forms	20%	kg	672.49	670.00
7224.90.00	- Other	20%	kg	672.82	670.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.				
	- Of silicon-electrical steel:				
7225.11.00	- - Grain-oriented	5%	kg	675.11	670.00
7225.19.00	- - Other	5%	kg	675.11	670.00
7225.30.00	- Other, not further worked than hot-rolled, in coils	5%	kg	675.41	670.00
7225.40.00	- Other, not further worked than hot-rolled, not in coils	5%	kg	675.42	670.00
7225.50.00	- Other, not further worked than cold-rolled (cold- reduced)	5%	kg	675.61	670.00
	- Other:				
7225.91.00	- - Electrolytically plated or coated with zinc	5%	kg	675.73	670.00
7225.92.00	- - Otherwise plated or coated with zinc	5%	kg	675.73	670.00
7225.99.00	- - Other	5%	kg	675.73	670.00
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.				
	- Of silicon-electrical steel:				
7226.11.00	- - Grain-oriented	5%	kg	675.12	670.00
7226.19.00	- - Other	5%	kg	675.12	670.00
7226.20.00	- Of high speed steel	5%	kg	675.22	670.00
	- Other:				
7226.91.00	- - Not further worked than hot-rolled	5%	kg	675.43	670.00
7226.92.00	- - Not further worked than cold-rolled (cold-reduced)	5%	kg	675.62	670.00
7226.99.00	- - Other	5%	kg	675.74	670.00
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.				
7227.10.00	- Of high speed steel	5%	kg	676.61	670.00
7227.20.00	- Of silico-manganese steel	5%	kg	676.62	670.00
7227.90.00	- Other	5%	kg	676.69	670.00
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.				
7228.10.00	- Bars and rods, of high speed steel	5%	kg	676.71	670.00
7228.20.00	- Bars and rods, of silico-managanese steel	5%	kg	676.72	670.00
7228.30.00	- Other bars and rods, not further worked than hot- rolled, hot-drawn or extruded	5%	kg	676.29	670.00
7228.40.00	- Other bars and rods, not further worked than forged	5%	kg	676.46	670.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
7228.50.00	- Other bars and rods, not further worked than cold- formed or cold-finished	5%	kg	676.39	670.00
7228.60.00	- Other bars and rods	5%	kg	676.47	670.00
7228.70.00	- Angles, shapes and sections:	5%	kg	676.88	670.00
7228.80.00	- Hollow drill bars and rods	5%	kg	676.48	670.00
72.29	Wire of other alloy steel.				
7229.20.00	- Of silico-managanese steel	20%	kg	678.29	670.00
7229.90.00	- Other	20%	kg	678.29	670.00

CHAPTER 73

ARTICLES OF IRON OR STEEL

Notes.

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.				
7301.10.00	- Sheet piling	5%	kg	676.86	670.00
7301.20.00	- Angles, shapes and sections	5%	kg	676.86	670.00
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross- ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.				
7302.10.00	- Rails	20%	kg	677.01	670.00
7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	20%	kg	677.09	670.00
7302.40.00	- Fish-plates and sole plates	20%	kg	677.09	670.00
7302.90.00	- Other	20%	kg	677.09	670.00
7303.00.00	Tubes, pipes and hollow profiles, of cast iron	20%	kg	679.11	670.00
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.				
	- Line pipe of a kind used for oil or gas pipelines:				
7304.11.00	- - Of stainless steel	5%	kg	###	670.00
7304.19.00	- - Other	5%	kg	###	670.00
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:				
7304.22.00	- - Drill pipe of stainless steel	5%	kg	679.13	670.00
7304.23.00	- - Other drill pipe	5%	kg	679.13	670.00
7304.24.00	- - Other, of stainless steel	5%	kg	###	670.00
7304.29.00	- - Other	5%	kg	###	670.00
	- Other, of circular cross-section, of iron or non- alloy steel:				
7304.31.00	- - Cold-drawn or cold-rolled (cold-reduced)	5%	kg	679.14	670.00
7304.39.00	- - Other	5%	kg	679.14	670.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Other				
7304.41.00	- - Cold-drawn or cold-rolled (cold-reduced)	5%	kg	679.15	670.00
7304.49.00	- - Other	5%	kg	679.15	670.00
	- Other, of circular cross-section, of other alloy steel:				
7304.51.00	- - Cold-drawn or cold-rolled (cold-reduced)	5%	kg	679.16	670.00
7304.59.00	- - Other	5%	kg	679.16	670.00
7304.90.00	- Other	5%	kg	679.17	670.00
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross- sections, the external diameter of which exceeds 406.4 mm, of iron or steel				
	- Line pipe of a kind used for oil or gas pipelines:				
7305.11.00	- - Longitudinally submerged arc welded	5%	kg	679.31	670.00
7305.12.00	- - Other, longitudinally welded	5%	kg	679.31	670.00
7305.19.00	- - Other	5%	kg	679.31	670.00
7305.20.00	- Casing of a kind used in drilling for oil or gas	5%	kg	679.32	670.00
	- Other, welded:				
7305.31.00	- - Longitudinally welded	5%	kg	679.33	670.00
7305.39.00	- - Other	5%	kg	679.33	670.00
7305.90.00	- Other	5%	kg	679.39	670.00
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.				
	- Line pipe of a kind used for oil or gas pipelines:				
7306.11.00	- - Welded, of stainless steel	5%	kg	###	670.00
7306.19.00	- - Other	5%	kg	###	670.00
	- Casing and tubing of a kind used in drilling for oil or gas:				
7306.21.00	- - Welded, of stainless	5%	kg	###	670.00
7306.29.00	- - Other	5%	kg	###	670.00
7306.30.00	- Other, welded, of circular cross-section, of iron or non-alloy steel	5%	kg	###	670.00
7306.40.00	- Other, welded, of circular cross-section, of stainless steel	5%	kg	###	670.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
7306.50.00	- Other, welded, of circular cross-section, of other alloy steel	5%	kg	679.43	670.00
	- Other, welded, of non-circular cross-section:				
7306.61.00	- - Of square or rectangular cross-section	5%	kg	679.43	670.00
7306.69.00	- - Of other non-circular cross-section	5%	kg	679.44	670.00
7306.90.00	- Other	5%	kg	679.45	670.00
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.				
	- Cast fittings:				
7307.11.00	- - Of non-malleable cast iron	5%	kg	679.51	670.00
7307.19.00	- - Other	5%	kg	679.52	670.00
	- Other, of stainless steel:				
7307.21.00	- - Flanges	5%	kg	679.53	670.00
7307.22.00	- - Threaded elbows, bends and sleeves	5%	kg	679.54	670.00
7307.23.00	- - Butt welding fittings	5%	kg	679.55	670.00
7307.29.00	- - Other	5%	kg	679.56	670.00
	- Other:				
7307.91.00	- - Flanges	5%	kg	679.59	670.00
7307.92.00	- - Threaded elbows, bends and sleeves	5%	kg	679.59	670.00
7307.93.00	- - Butt welding fittings	5%	kg	679.59	670.00
7307.99.00	- - Other	5%	kg	679.59	670.00
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.				
7308.10.00	- Bridges and bridge-sections	20%	t	691.11	691.00
7308.20.00	- Towers and lattice masts	20%	kg& mtt	691.12	691.00
7308.30.00	- Doors, windows and their frames and thresholds for doors	5%	kg& mtt	691.13	691.00
7308.40.00	- Equipment for scaffolding, shuttering, propping or pit-propping	5%	kg& mtt	691.14	691.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Other				
7308.90.10	- - Hurdles and crushers for pens for animal husbandry	5%	kg& mtt	691.19	691.00
7308.90.90	- - Other	20%	kg& mtt	691.19	691.00
	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.				
7309.00.10	- Tanks and water butts for storage of rainwater	5%	kg	692.11	692.00
7309.00.90	- Other	20%	kg	692.11	692.00
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 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment				
7310.10.00	- Of a capacity of 50 litres or more	20%	kg	692.41	692.00
	- Of a capacity of less than 50 litres:				
7310.21.00	- - Cans which are to be closed by soldering or crimping	20%	kg	692.41	692.00
7310.29.00	- - Other	20%	kg	692.41	692.00
7311.00.00	Containers for compressed or liquefied gas, of iron or steel.	20%	kg	692.43	692.00
7312.00.00	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	20%	kg	693.11	693.10
7312.10.00	- - Stranded wire, ropes and cables	20%	kg	693.11	693.10
7312.90.00	- - Other	20%	kg	693.11	693.10
	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.				
7313.00.10	- - Barbed wire for agricultural purposes	5%	kg	693.21	693.20
7313.00.90	- - Other	20%	kg	693.21	693.20
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.				
	- Woven cloth:				

7314.12.00	-- Endless bands for machinery, of stainless steel	20%	kg	693.51	693.50
7314.14.00	-- Other woven cloth, of stainless steel	20%	kg	693.51	693.50
HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
7314.19.00	-- Other	20%	kg	693.51	693.50
7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	20%	kg	693.51	693.50
	- Other grill, netting and fencing, welded at the intersection:				
7314.31.00	-- Plated or coated with zinc:	20%	kg	693.51	693.50
7314.39.00	-- Other	20%	kg	693.51	693.50
	Other cloth, grill, netting and fencing:				
7314.41.00	-- Plated or coated with zinc:	20%	kg	693.51	693.50
7314.42.00	-- Coated with plastics:	20%	kg	693.51	693.50
	-- Other				
7314.49.10	--- Stock wire and wire netting for agricultural purposes	5%	kg	693.51	693.50
7314.49.90	--- Other	20%	kg	693.51	693.50
7314.50.00	- Expanded metal	20%	kg	693.51	693.50
73.15	Chain and parts thereof, of iron or steel.				
	- Articulated link chain and parts thereof:				
7315.11.00	-- Roller chain	20%	kg	748.31	748.00
7315.12.00	-- Other chain	20%	kg	748.32	748.00
7315.19.00	-- Parts	20%	kg	748.39	748.00
7315.20.00	- Skid chain	20%	kg	699.21	699.00
	- Other chain:				
7315.81.00	-- Stud-link	20%	kg	699.22	699.00
7315.82.00	-- Other, welded link	20%	kg	699.22	699.00
7315.89.00	-- Other	20%	kg	699.22	699.00
7315.90.00	- Other parts	20%	kg	699.22	699.00
7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	20%	kg	699.61	699.00
7317.00.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	20%	kg	694.11	694.00
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring				

	washers) and similar articles, of iron or steel.				
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HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Threaded articles:				
7318.11.00	- - Coach screws	20%	kg	694.21	694.00
7318.12.00	- - Other wood screws	20%	kg	694.21	694.00
7318.13.00	- - Screw hooks and screw rings	20%	kg	694.21	694.00
7318.14.00	- - Self-tapping screws	20%	kg	694.21	694.00
7318.15.00	- - Other screws and bolts, whether or not with their	20%	kg	694.21	694.00
7318.16.00	- - Nuts	20%	kg	694.21	694.00
7318.19.00	- - Other	20%	kg	694.21	694.00
	- Non-threaded articles:				
7318.21.00	- - Spring washers and other lock washers	20%	kg	694.22	694.00
7318.22.00	- - Other washers	20%	kg	694.22	694.00
7318.23.00	- - Rivets	20%	kg	694.22	694.00
7318.24.00	- - Cotters and cotter-pins	20%	kg	694.22	694.00
7318.29.00	- - Other	20%	kg	694.22	694.00
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.				
7319.40.00	- Safety pins and other pins:	20%	kg	699.32	699.00
7319.90.00	- Other:	20%	kg	699.31	699.00
73.20	Springs and leaves for springs, of iron or steel.				
7320.10.00	- Leaf-springs and leaves therefor:	20%	kg	699.41	699.00
7320.20.00	- Helical springs:	20%	kg	699.41	699.00
7320.90.00	- Other:	20%	kg	699.41	699.00
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non- electric domestic appliances, and parts thereof, of iron or steel.				
	- Cooking appliances and plate warmers:				
7321.11.00	- - For gas fuel or for both gas and other fuels:	20%	kg&u	697.31	697.30
7321.12.00	- - For liquid fuel:	20%	kg&u	697.31	697.30

7321.19.00	-- Other, including appliances for solid fuel:	20%	kg&u	697.31	697.30
	- Other appliances:				
HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
7321.81.00	-- For gas fuel or for both gas and other fuels	20%	kg&u	697.32	697.30
7321.82.00	-- For liquid fuel	20%	kg&u	697.32	697.30
7321.89.00	-- Other, including appliances for solid fuel	20%	kg&u	697.32	697.30
7321.90.00	- Parts	20%	kg	697.33	697.30
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.				
	- Radiators and parts thereof:				
7322.11.00	-- Of cast iron	20%	kg	812.11	812.00
7322.19.00	-- Other	20%	kg	812.11	812.00
7322.90.00	- Other	20%	kg	812.15	812.00
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.				
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:	20%	kg	697.44	697.40
	- Other:				
7323.91.00	-- Of cast iron, not enamelled	20%	kg	697.41	697.40
7323.92.00	-- Of cast iron, enamelled	20%	kg	697.41	697.40
7323.93.00	-- Of stainless steel:	20%	kg	697.41	697.40
7323.94.00	-- Of iron (other than cast iron) or steel, enamelled:	20%	kg	697.41	697.40
7323.99.00	-- Other	20%	kg	697.41	697.40
73.24	Sanitary ware and parts thereof, of iron or steel.				
7324.10.00	- Sinks and wash basins, of stainless steel	20%	kg	697.51	697.40
	- Baths:				
7324.21.00	-- Of cast iron, whether or not enamelled	20%	kg	697.51	697.40
7324.29.00	-- Other	20%	kg	697.51	697.40
7324.90.00	- Other, including parts	20%	kg	697.51	697.40

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
73.25	Other cast articles of iron or steel.				
7325.10.00	- Of non-malleable cast iron	20%	kg	699.62	699.00
	- Other:				
7325.91.00	- - Grinding balls and similar articles for mills	20%	kg	699.63	699.00
7325.99.00	- - Other	20%	kg	699.63	699.00
73.26	Other articles of iron or steel.				
	- Forged or stamped, but not further worked:				
7326.11.00	- - Grinding balls and similar articles for mills	20%	kg	699.65	699.00
7326.19.00	- - Other	20%	kg	699.65	699.00
7326.20.00	- Articles of iron or steel wire	20%	kg	699.67	699.00
7326.90.00	- Other:	20%	kg	699.69	699.00

CHAPTER 74

COPPER AND ARTICLES THEREOF

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

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

(b) **Copper alloys**

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

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

(c) **Master alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.48.

(d) **Bars and rods**

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

square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

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

(e) **Profiles**

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

(f) **Wire**

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

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

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

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

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

(h) **Tubes and pipes**

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

Subheading Note.

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

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

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

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

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

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

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

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

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

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
7401.00.00	Copper mattes; cement copper (precipitated copper).	20%	kg	###	680.00
7402.00.00	Unrefined copper; copper anodes for electrolytic refining.	20%	kg	682.11	680.00
74.03	Refined copper and copper alloys, unwrought.				
	- Refined copper:				
7403.11.00	-- Cathodes and sections of cathodes	20%	kg	682.12	680.00
7403.12.00	-- Wire-bars	20%	kg	682.12	680.00
7403.13.00	-- Billets	20%	kg	682.12	680.00
7403.19.00	-- Other	20%	kg	682.12	680.00
	- Copper alloys				
7403.21.00	-- Copper-zinc base alloys (brass)	20%	kg	682.14	680.00
7403.22.00	-- Copper-tin base alloys (bronze)	20%	kg	682.14	680.00
7403.29.00	-- Other copper alloys (other than master alloys of heading No. 74.05)	20%	kg	682.14	680.00
7404.00.00	Copper waste and scrap.	20%	kg	288.21	280.00
7405.00.00	Master alloys of copper.	20%	kg	682.13	680.00
74.06	Copper powders and flakes.				
7406.10.00	- Powders of non-lamellar structure	20%	kg	682.62	680.00
7406.20.00	- Powders of lamellar structure; flakes	20%	kg	682.62	680.00
74.07	Copper bars, rods and profiles.				
7407.10.00	- Of refined copper	20%	kg	682.31	680.00
	- Of copper alloys:				
7407.21.00	-- Of copper-zinc base alloys (brass)	20%	kg	682.32	680.00
7407.29.00	- Other	20%	kg	682.32	680.00
74.08	Copper wire.				
	- Of refined copper:				
7408.11.00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	20%	kg	682.41	680.00
7408.19.00	-- Other	20%	kg	682.41	680.00
	- Of copper alloys:				
7408.21.00	-- Of copper-zinc base alloys (brass)	20%	kg	682.42	680.00

7408.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	20%	kg	682.42	680.00
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HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
7408.29.00	-- Other	20%	kg	682.42	680.00
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.				
	- Of refined copper:				
7409.11.00	-- In coils	20%	kg	682.51	680.00
7409.19.00	-- Other	20%	kg	682.51	680.00
	- Of copper-zinc base alloys (brass):				
7409.21.00	-- In coils	20%	kg	682.52	680.00
7409.29.00	-- Other	20%	kg	682.52	680.00
	- Of copper-tin base alloys (bronze):				
7409.31.00	-- In coils	20%	kg	682.52	680.00
7409.39.00	-- Other	20%	kg	682.52	680.00
7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	20%	kg	682.52	680.00
7409.90.00	- Of other copper alloys	20%	kg	682.52	680.00
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.				
	- Not backed:				
7410.11.00	-- Of refined copper	20%	kg	682.61	680.00
7410.12.00	-- Of copper alloys	20%	kg	682.61	680.00
	- Backed:				
7410.21.00	-- Of refined copper	20%	kg	682.61	680.00
7410.22.00	-- Of copper alloys	20%	kg	682.61	680.00
74.11	Copper tubes and pipes.				
7411.10.00	- Of refined copper	20%	kg	682.71	680.00
	- Of copper alloys:				
7411.21.00	-- Of copper-zinc base alloys (brass)	20%	kg	682.71	680.00
7411.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	20%	kg	682.71	680.00
7411.29.00	-- Other	20%	kg	682.71	680.00

74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).				
7412.10.00	- Of refined copper	20%	kg	682.72	680.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
7412.20.00	- Of copper alloys	20%	kg	682.72	680.00
7413.00.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	20%	kg	693.12	680.00
[74.14]	Deleted				
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.				
7415.10.00	- Nails and tacks, drawing pins, staples and similar articles	20%	kg	694.31	694.00
	- Other articles, not threaded:				
7415.21.00	- - Washers (including spring washers)	20%	kg	694.32	694.00
7415.29.00	- - Other	20%	kg	694.32	694.00
	- Other threaded articles:				
7415.33.00	- - Screws; bolts and nuts	20%	kg	694.33	694.00
7415.39.00	- - Other	20%	kg	694.33	694.00
[74.16]	Deleted				
[74.17]	Deleted				
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.				
7418.10.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	20%	kg	697.42	697.40
7418.20.00	- Sanitary ware and parts thereof	20%	kg	697.52	697.40
74.19	Other articles of copper.				
7419.10.00	- Chain and parts thereof	20%	kg	699.71	699.00

	- Other:				
7419.91.00	-- Cast, moulded, stamped or forged, but not further worked	20%	kg	699.73	699.00
7419.99.00	-- Other:	20%	kg	699.42	699.00

CHAPTER 75

NICKEL AND ARTICLES THEREOF

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) **Bars and rods**
Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.
 - b) **Profiles**
Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.
 - (c) **Wire**
Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.
 - (d) **Plates, sheets, strip and foil**
Flat-surfaced products (other than the unwrought products of heading 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:
 - of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
 - of a shape other than rectangular or square, of any size, provided that they do not

assume the character of articles or products of other headings.
Heading 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which

have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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

Subheading Notes.

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

(a) **Nickel, not alloyed**

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

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

TABLE - Other elements

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

(b) **Nickel alloys**

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

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

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.				
7501.10.00	- Nickel mattes	20%	kg	284.21	280.00
7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	20%	kg	284.21	280.00
75.02	Unwrought nickel.				
7502.10.00	- Nickel, not alloyed	20%	kg	683.11	680.00
7502.20.00	- Nickel alloys	20%	kg	683.12	680.00
7503.00.00	Nickel waste and scrap.	20%	kg	288.22	280.00
7504.00.00	Nickle powders and flakes	20%	kg	683.23	680.00
75.05	Nickel bars, rods, profiles and wire.				
	- Bars, rods and profiles:				
7505.11.00	- - Of nickel, not alloyed	20%	kg	683.21	680.00
7505.12.00	- - Of nickel alloys	20%	kg	683.21	680.00
	- Wire:				
7505.21.00	- - Of nickel, not alloyed	20%	kg	683.21	680.00
7505.22.00	- - Of nickel alloys	20%	kg	683.21	680.00
75.06	Nickel plates, sheets, strip and foil.				
7506.10.00	- - Of nickel, not alloyed	20%	kg	683.24	680.00
7506.20.00	- - Of nickel alloys	20%	kg	683.24	680.00
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).				
	- Tubes and pipes:				
7507.11.00	- - Of nickel, not alloyed	20%	kg	683.22	680.00
7507.12.00	- - Of nickel alloys	20%	kg	683.22	680.00
7507.20.00	- Tube or pipe fittings	20%	kg	683.22	680.00
75.08	Other articles of nickel.				
7508.10.00	- Cloth, grill and netting, of nickel wire	20%	kg	699.75	699.00
7508.90.00	- Other:	20%	kg	699.75	699.00

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

Chapter Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void

along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Notes.

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

(a) **Aluminium, not alloyed**

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

TABLE - Other elements

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

(b) **Aluminium alloys**

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

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

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
76.01	Unwrought aluminium				
7601.10.00	- Aluminium, not alloyed	20%	kg	684.11	680.00
7601.20.00	- Aluminium alloys	20%	kg	684.12	680.00
7602.00.00	Aluminium waste and scrap.	20%	kg	288.23	280.00
76.03	Aluminium powders and flakes.				
7603.10.00	- Powders of non-lamellar structure	20%	kg	684.25	680.00
7603.20.00	- Powders of lamellar structure; flakes	20%	kg	684.25	680.00
76.04	Aluminium bars, rods and profiles.				
7604.10.00	- Of aluminium, not alloyed	20%	kg	684.21	680.00
	- Of aluminium alloys:				
7604.21.00	-- Hollow profiles	20%	kg	684.21	680.00
7604.29.00	-- Other	20%	kg	684.21	680.00
76.05	Aluminium wire.				
	- Of aluminium, not alloyed:				
7605.11.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	20%	kg	684.22	680.00
7605.19.00	-- Other	20%	kg	684.22	680.00
	- Of aluminium alloys:				
7605.21.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	20%	kg	684.22	680.00
7605.29.00	-- Other	20%	kg	684.22	680.00
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.				
	- Rectangular (including square):				
7606.11.00	-- Of aluminium, not alloyed	20%	kg	684.23	680.00
7606.12.00	-- Of aluminium alloys:	20%	kg	684.23	680.00
	- Other:				
7606.91.00	-- Of aluminium, not alloyed	20%	kg	684.23	680.00
7606.92.00	-- Of aluminium alloys	20%	kg	684.23	680.00
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.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Not backed:				
7607.11.00	-- Rolled but not further worked	20%	kg	684.24	680.00
7607.19.00	-- Other	20%	kg	684.24	680.00
7607.20.00	- Backed	20%	kg	684.24	680.00
76.08	Aluminium tubes and pipes.				
7608.10.00	- Of aluminium, not alloyed	20%	kg	684.26	680.00
7608.20.00	- Of aluminium alloys	20%	kg	684.26	680.00
7609.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	20%	kg	684.27	680.00
76.10	Aluminium structures (excluding pre-fabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge- sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.				
7610.10.00	- Doors, windows and their frames and thresholds for doors	5%	kg	691.21	691.00
	- Other:				
7610.90.10	-- Hurdles and crushers used for animal husbandry	5%	kg	691.29	691.00
7610.90.90	-- Other	20%	kg	691.29	691.00
7611.00.00	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.				
7611.00.10	-Tanks and water butts for the storage of rainwater	5%	kg	692.12	692.41
7611.00.90	- Other	20%	kg	692.12	692.41
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat- insulated, but not fitted with				

	mechanical or thermal equipment.				
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HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
7612.10.00	- Collapsible tubular containers:	20%	kg	692.42	692.41
7612.90.00	- Other:	20%	kg	692.42	692.41
7613.00.00	Aluminium containers for compressed or liquefied gas.	20%	kg	692.44	692.41
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.				
7614.10.00	- With steel core	20%	kg	693.13	693.10
7614.90.00	- Other	20%	kg	693.13	693.10
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, or aluminium.				
7615.10.00	- Table, kitchen, or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	20%	kg	697.43	697.40
7615.20.00	- Sanitary ware and parts thereof:	20%	kg	697.53	697.50
76.16	Other articles of aluminium.				
7616.10.00	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	20%	kg	694.4	694.00
	- Other:				
7616.91.00	- - Cloth, grill, netting and fencing, of aluminium wire	20%	kg	699.79	699.00
7616.99.00	- - Other	20%	kg	699.79	699.00

CHAPTER 77

RESERVED FOR POSSIBLE FUTURE USE IN THE HARMONISED SYSTEM)

CHAPTER 78

LEAD AND ARTICLES THEREOF

Chapter Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading 78.01), coiled or not, of

solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

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

(e) **Tubes and pipes**

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

Subheading Note.

1. In this Chapter the expression "refined lead" means:
Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
78.01	Unwrought lead.				
7801.10.00	- Refined lead	20%	kg	685.12	680.00
	- Other:				
7801.91.00	-- Containing by weight antimony as the principal other element	20%	kg	685.11	680.00
7801.99.00	-- Other	20%	kg	685.11	680.00
7802.00.00	Lead waste and scrap.	20%	kg	288.24	280.00
[78.03]	Deleted				
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.				
	- Plates, sheets, strip and foil:				
7804.11.00	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	20%	kg	685.22	680.00
7804.19.00	-- Other	20%	kg	685.22	680.00
7804.20.00	- Powders and flakes	20%	kg	685.22	680.00
[78.05]	Deleted				
78.06	Other articles of lead.	20%	kg	685.21	680.00

CHAPTER 79

ZINC AND ARTICLES THEREOF

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) **Zinc, not alloyed**
Metal containing by weight at least 97.5% of zinc.
 - (b) **Zinc alloys**
Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.
 - (c) **Zinc dust**
Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
79.01	Unwrought zinc.				
	- Zinc, not alloyed:				
7901.11.00	-- Containing by weight 99.99% or more of zinc	20%	kg	686.11	680.00
7901.12.00	-- Containing by weight less than 99.99% of zinc	20%	kg	686.11	680.00
7901.20.00	- Zinc alloys	20%	kg	686.12	680.00
7902.00.00	Zinc waste and scrap.	20%	kg	288.25	280.00
79.03	Zinc dust, powders and flakes.				
7903.10.00	- Zinc dust	20%	kg	686.33	680.00
7903.90.00	- Other	20%	kg	686.33	680.00
7904.00.00	Zinc bars, rods, profiles and wire.	20%	kg	686.31	680.00
7905.00.00	Zinc plates, sheets, strip and foil.	20%	kg	686.32	680.00
[79.06]	Deleted				
7907.00.00	Other articles of zinc.	20%	kg	699.77	699.00

CHAPTER 80

TIN AND ARTICLES THEREOF

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular

or regular convex polygonal cross- section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

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

(a) **Tin, not alloyed**

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

TABLE - Other elements

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

(b) **Tin alloys**

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

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
80.01	Unwrought tin.				
8001.10.00	- Tin, not alloyed	20%	kg	687.11	680.00
8001.20.00	- Tin alloys	20%	kg	687.12	680.00
8002.00.00	Tin waste and scrap.	20%	kg	288.26	280.00
8003.00.00	Tin bars, rods, profiles and wire	20%	kg	687.21	680.00
[80.04]	Deleted				
[80.05]	Deleted				
[80.06]	Deleted				
8007.00.00	Other articles of tin.	20%	kg	687.22	680.00

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap				
8101.10.00	- Powders	20%	kg	689.11	680.00
	- Other:				
8101.94.00	- - Unwrought tungsten, including bars and rods obtained simply by sintering	20%	kg	689.11	680.00
8101.96.00	- - Wire	20%	kg	689.91	680.00
8101.97.00	- - Waste and scrap	20%	kg	689.91	680.00
8101.99.00	- - Other	20%	kg	689.91	680.00
81.02	Molybdenum and articles thereof, including waste and scrap.				
8102.10.00	- Powders	20%	kg	689.12	680.00
	- Other:				
8102.94.00	- - Unwrought, including bars and rods obtained simply by sintering	20%	kg	689.12	680.00
8102.95.00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	20%	kg	689.92	680.00
8102.96.00	- - Wire	20%	kg	689.92	680.00
8102.97.00	- - Waste and scrap	20%	kg	689.92	680.00
8102.99.00	- - Other	20%	kg	699.92	680.00
81.03	Tantalum and articles thereof, including waste and scrap.				
8103.20.00	- Unwrought, including bars and rods obtained simply by sintering; powders	20%	kg	699.23	680.00
8103.30.00	- Waste and scrap	20%	kg	689.99	680.00
8103.90.00	- Other	20%	kg	699.93	680.00
81.04	Magnesium and articles thereof, including waste and scrap.				
	- Unwrought:				
8104.11.00	- - Containing at least 99.8% by weight of magnesium	20%	kg	689.15	680.00
8104.19.00	- - Other	20%	kg	689.15	680.00
8104.20.00	- Waste and scrap	20%	kg	689.1	680.00
8104.30.00	- Raspings, turnings and granules, graded according to size; powders	20%	kg	699.94	680.00
8104.90.00	- Other:	20%	kg	699.94	680.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.				
8105.20.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	20%	kg	689.87	680.00
8105.30.00	- Waste and scrap	20%	kg	689.81	680.00
8105.90.00	- Other	20%	kg	699.81	699.00
8106.00.00	Bismuth and articles thereof, including waste and scrap.	20%	kg	689.92	680.00
81.07	Cadmium and articles thereof, including waste and scrap.				
8107.20.00	- Unwrought cadmium; powders	20%	kg	689.82	680.00
8107.30.00	- Waste and scrap	20%	kg	689.82	680.00
8107.90.00	- Other	20%	kg	699.83	699.00
81.08	Titanium and articles thereof, including waste and scrap.				
8108.20.00	- Unwrought titanium; powders	20%	kg	689.83	680.00
8108.30.00	- Waste and scrap	20%	kg	689.83	680.00
8108.90.00	- Other	20%	kg	699.85	699.00
81.09	Zirconium and articles thereof, including waste and scrap.				
8109.20.00	- Unwrought titanium; powders	20%	kg	689.84	680.00
8109.30.00	- Waste and scrap	20%	kg	689.84	680.00
8109.90.00	- Other	20%	kg	689.87	680.00
81.10	Antimony and articles thereof, including waste and scrap.				
8110.10.00	- Unwrought titanium; powders	20%	kg	689.85	680.00
8110.20.00	- Waste and scrap	20%	kg	689.86	680.00
8110.90.00	- Other	20%	kg	689.89	680.00
8111.00.00	Manganese and articles thereof, including waste and scrap.	20%	kg	689.94	680.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
81.12	Beryllium, chromium, germanium, vanadium gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.				
	- Beryllium:				
8112.12.00	- Unwrought titanium; powders	20%	kg	689.91	680.00
8112.13.00	- Waste and scrap	20%	kg	689.91	680.00
8112.19.00	- Other	20%	kg	699.95	680.00
	- Chromium:				
8112.21.00	- Unwrought titanium; powders	20%	kg	689.71	680.00
8112.22.00	- Waste and scrap	20%	kg	689.71	680.00
8112.29.00	- Other	20%	kg	689.72	680.00
	- Thallium:				
8112.51.00	- Unwrought titanium; powders	20%	kg	689.98	680.00
8112.52.00	- Waste and scrap	20%	kg	699.99	680.00
8112.59.00	- Other	20%	kg	699.99	680.00
	- Other:				
8112.92.00	- - Unwrought; waste and scrap; powders	20%	kg	699.92	680.00
8112.99.00	- - Other	20%	kg	###	680.00
8113.00.00	Cermets and articles thereof, including waste and scrap.	20%	kg	689.99	680.00

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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.				
8201.10.00	- Spades and shovels	20%	kg	695.11	695.00
8201.30.00	- Mattocks, picks, hoes and rakes:	20%	kg	695.13	695.00
8201.40.00	- Axes, bill hooks and similar hewing tools:	20%	kg	695.14	695.00
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	20%	kg	695.15	695.00
8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	20%	kg	695.16	695.00
8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	20%	kg	695.19	695.00
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).				
8202.10.00	- Hand saws	20%	kg	695.21	695.00
8202.20.00	- Band saw blades	20%	kg	695.51	695.00
	- Circular saw blades (including slitting or slotting saw blades):				
8202.31.00	- - With working part of steel	20%	kg	695.52	695.00
8202.39.00	- Other, including parts	20%	kg	695.53	695.00
8202.40.00	- Chain saw blades	20%	kg	695.54	695.00
	- Other saw blades:				
8202.91.00	- - Straight saw blades, for working metal	20%	kg	695.55	695.00
8202.99.00	- - Other	20%	kg	695.59	695.00
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe- cutters, bolt croppers, perforating punches and similar hand tools.				
8203.10.00	- Files, rasps and similar tools	20%	kg	695.22	695.00
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	20%	kg	695.23	695.00
8203.30.00	- Metal cutting shears and similar tools	20%	kg	695.23	695.00
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	20%	kg	695.23	695.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.				
	- Hand-operated spanners and wrenches:				
8204.11.00	- - Non-adjustable	20%	kg	695.31	695.00
8204.12.00	- - Adjustable	20%	kg	695.32	695.00
8204.20.00	- Interchangeable spanner sockets, with or without handles	20%	kg	695.33	695.00
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks				
8205.10.00	- Drilling, threading or tapping tools	20%	kg	695.41	695.00
8205.20.00	- Hammers and sledge hammers	20%	kg	695.42	695.00
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	20%	kg	695.43	695.00
8205.40.00	- Screwdrivers	20%	kg	695.44	695.00
	- Other hand tools (including glazier's diamonds):				
8205.51.00	- - Household tools	20%	kg	695.45	695.45
8205.59.00	- - Other	20%	kg	695.46	695.45
8205.60.00	- Blow lamps	20%	kg	695.46	695.45
8205.70.00	- Vices, clamps and the like	20%	kg	695.47	695.45
	- Other, including sets of articles of two or more subheadings of this heading				
8205.90.10	- - Hoof care tools for animal husbandry	5%	kg	695.49	695.45
8205.90.90	- - Other	20%	kg	695.49	695.45
8206.00.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	20%	kg	695.71	695.45
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:				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8207.13.00	- - With working part of cermets	20%	kg	695.63	695.45
8207.19.00	- - Other, including parts	20%	kg	695.63	695.45
8207.20.00	- Dies for drawing or extruding metal	20%	kg	695.64	695.45
8207.30.00	- Tools for pressing, stamping or punching	20%	kg	695.64	695.45
8207.40.00	- Tools for tapping or threading	20%	kg	695.64	695.45
8207.50.00	- Tools for drilling, other than for rock drilling	20%	kg	695.64	695.45
8207.60.00	- Tools for boring or broaching	20%	kg	695.64	695.45
8207.70.00	- Tools for milling	20%	kg	695.64	695.45
8207.80.00	- Tools for turning	20%	kg	695.74	695.45
8207.90.00	- Other interchangeable tools	20%	kg	695.64	695.45
82.08	Knives and cutting blades, for machines or for mechanical appliances.				
8208.10.00	- For metal working	20%	kg	695.61	695.45
8208.20.00	- For wood working	20%	kg	695.61	695.45
8208.30.00	- For kitchen appliances or for machines used by the food industry:	20%	kg	695.61	695.45
8208.40.00	- For agricultural, horticultural or forestry machines:	20%	kg	695.61	695.45
8208.90.00	- Other	20%	kg	695.61	695.45
8209.00.00	Plates, sticks, tips and the like for tools, unmounted of cermets	20%	kg	695.62	695.45
8210.00.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	20%	kg	697.81	697.80
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.				
8211.10.00	- Sets of assorted articles	20%	kg&u	696.81	696.00
	- Other:				
8211.91.00	- - Table knives having fixed blades	20%	kg&u	696.82	696.00
8211.92.00	- - Other knives having fixed blades	20%	kg&u	696.82	696.00
8211.93.00	- - Knives having other than fixed blades	20%	kg&u	696.82	696.00
8211.94.00	- - Blades	20%	kg&u	696.82	696.00
8211.95.00	- - Handles of base metals	20%	kg&u	696.82	696.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
82.12	Razors and razor blades (including razor blade blanks in strips).				
8212.10.00	- Razors	20%	kg&u	696.31	696.00
8212.20.00	- Safety razor blades including razor blade blanks in strips:	20%	kg&u	696.35	696.00
8212.90.00	- Other parts	20%	kg	696.38	696.00
8213.00.00	Scissors, tailors' shears and similar shears, and blades therefor.	20%	kg	696.41	696.00
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).				
8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	20%	kg	696.51	696.00
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	20%	kg	696.55	696.00
8214.90.00	- Other	20%	kg	696.59	696.00
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish- knives, butter-knives, sugar tongs and similar kitchen or tableware.				
8215.10.00	- Sets of assorted articles containing at least one article plated with precious metal	20%	kg	696.61	696.00
8215.20.00	- Other sets of assorted articles	20%	kg	696.62	696.00
	- Other:				
8215.91.00	- - Plated with precious metal	20%	kg	696.63	696.00
8215.99.00	- - Other	20%	kg	696.69	696.00

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

Notes.

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to 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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.				
8301.10.00	- Padlocks	20%	kg	699.11	699.00
8301.20.00	- Locks of a kind used for motor vehicles	20%	kg	699.11	699.00
8301.30.00	- Locks of a kind used for furniture	20%	kg	699.11	699.00
8301.40.00	- Other locks	20%	kg	699.11	699.00
8301.50.00	- Clasps and frames with clasps, incorporating locks	20%	kg	699.11	699.00
8301.60.00	- Parts	20%	kg	699.11	699.00
8301.70.00	- Keys presented separately	20%	kg	699.11	699.00
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closures of base metal.				
8302.10.00	- Hinges	20%	kg	699.13	699.17
8302.20.00	- Castors	20%	kg	699.14	699.17
8302.30.00	- Other mountings, fittings and similar articles suitable for motor vehicles	20%	kg	699.15	699.17
	- Other mountings, fittings and similar articles:				
8302.41.00	- - Suitable for buildings	20%	kg	699.16	699.16
8302.42.00	- - Other, suitable for furniture	20%	kg	699.17	699.17
8302.49.00	- - Other	20%	kg	699.19	699.00
8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	20%	kg	699.19	699.00
8302.60.00	- Automatic door closures	20%	kg	699.19	699.00
8303.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	20%	kg	699.12	699.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8304.00.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	20%	kg	895.11	895.10
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.				
8305.10.00	- Fittings for loose-leaf binders or files	20%	kg	895.12	895.10
8305.20.00	- Staples in strips	20%	kg	895.12	895.10
8305.90.00	- Other, including parts:	20%	kg	895.12	895.10
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.				
8306.10.00	- Bells, gongs and the like	20%	kg	699.52	699.00
	- Statuettes and other ornaments:				
8306.21.00	- - Plated with precious metal	20%	kg	697.82	697.80
8306.29.00	- - Other	20%	kg	697.82	697.80
8306.30.00	- Photograph, picture or similar frames; mirrors	20%	kg	697.82	697.80
83.07	Flexible tubing of base metal, with or without fittings.				
8307.10.00	- Of iron or steel	20%	kg	699.51	699.00
8307.90.00	- Of other base metal	20%	kg	699.51	699.00
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.				
8308.10.00	- Hooks, eyes and eyelets	20%	kg	699.33	699.00
8308.20.00	- Tubular or bifurcated rivets	20%	kg	699.33	699.00
8308.90.00	- Other, including parts	20%	kg	699.33	699.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.				
8309.10.00	- Crown corks	20%	kg	699.53	699.00
8309.90.00	- Other	20%	kg	699.53	699.00
8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	20%	kg	699.54	699.00
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.				
8311.10.00	- Coated electrodes of base metal, for electric arc- welding:	20%	kg	699.55	699.00
8311.20.00	- Cored wire of base metal, for electric arc-welding	20%	kg	699.55	699.00
8311.30.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	20%	kg	699.55	699.00
8311.90.00	- Other.	20%	kg	699.55	699.00

SECTION XVI

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

Notes.

1. This Section does not cover:
 - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Articles of leather or of composition leather (heading 42.05) 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);
 - (i) Endless belts of metal wire or strip (Section XV);
 - (j) Articles of Chapter 82 or 83;
 - (k) Articles of Section XVII;
 - (l) Articles of Chapter 90;
 - (m) Clocks, watches or other articles of Chapter 91;
 - (n) 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);
 - (o) Articles of Chapter 95; or
 - (p) 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 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover:

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

Heading 84.22 does not cover:

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

Heading 84.24 does not cover:

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

3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:
 - (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
 - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
5. (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of:
- (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
 - (ii) Being freely programmed in accordance with the requirements of the user;
 - (iii) Performing arithmetical computations specified by the user; and
 - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:
- (i) It is of a kind solely or principally used in an automatic data processing system;
 - (ii) It is connectable to the central processing unit either directly or through one or more other units; and
 - (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.
- Separately presented units of an automatic data processing machine are to be classified in heading 84.71.
- However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.
- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above:
- (i) Printers, copying machines, facsimile machines, whether or not combined;
 - (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
 - (iii) Loudspeakers and microphones;
 - (iv) Television cameras, digital cameras and video camera recorders;
 - (v) Monitors and projectors, not incorporating television reception apparatus.
- (E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
6. Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.
- Other steel balls are to be classified in heading 73.26.
7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.
- Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 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.
(B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.
(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:
 - (i) the manufacture or repair of masks and reticles;
 - (ii) assembling semiconductor devices or electronic integrated circuits;
 - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

1. For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
2. Subheading 84.82.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
84.01	Nuclear reactors; fuel elements (cartridges), non- irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.				
8401.10.00	- Nuclear reactors	20%	kg	718.71	710.00
8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	20%	kg	728.47	710.00
8401.30.00	- Fuel elements (cartridges), non-irradiated	20%	kg	718.77	710.00
8401.40.00	- Parts of nuclear reactors	20%	kg	718.78	743.80
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super- heated water boilers.				
	- Steam or other vapour generating boilers:				
8402.11.00	- - Watertube boilers with a steam production exceeding 45 tonnes per hour	20%	kg/ea	711.11	710.00
8402.12.00	- - Watertube boilers with a steam production not exceeding 45 tonnes per hour	20%	kg/ea	711.11	710.00
8402.19.00	- - Other vapour generating boilers, including hybrid boilers	20%	kg/ea	711.11	710.00
8402.20.00	- Super-heated water boilers	20%	kg/ea	711.12	710.00
8402.90.00	- Parts	20%	kg/ea	711.91	743.80
84.03	Central heating boiler other than those of heading 84.02.				
8403.10.00	- Boilers	20%	kg/ea	812.17	812.00
8403.90.00	- Parts	20%	kg	812.19	812.00
84.04	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economizers, super- heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.				
8404.10.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	20%	kg/ea	711.21	710.00
8404.20.00	- Condensers for steam or other vapour power units	20%	kg/ea	711.22	710.00
8404.90.00	- Parts	20%	kg/ea	711.92	743.80

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.				
8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	20%	kg/ea	741.71	741.70
8405.90.00	- Parts	20%	kg/ea	741.72	743.80
84.06	Steam turbines and other vapour turbines.				
8406.10.00	- Turbines for marine propulsion	20%	kg/ea	712.11	710.00
	- Other turbines:				
8406.81.00	-- Of an output exceeding 40 MW	20%	kg/ea	712.19	710.00
8406.82.00	-- Of an output not exceeding 40 MW	20%	kg/ea	712.19	710.00
8406.90.00	- Parts	20%	kg	712.80	743.80
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.				
8407.10.00	- Aircraft engines	20%	kg/ea	713.11	710.00
	- Marine propulsion engines:				
8407.21.00	-- Outboard motors	20%	kg/ea	713.31	710.00
8407.29.00	-- Other	20%	kg/ea	713.32	710.00
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:				
8407.31.00	-- Of a cylinder capacity not exceeding 50 cc	20%	kg/ea	713.21	710.00
8407.32.00	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	20%	kg/ea	713.21	710.00
8407.33.00	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	20%	kg/ea	713.21	710.00
8407.34.00	-- Of a cylinder capacity exceeding 1,000 cc	20%	kg/ea	713.22	710.00
8407.90.00	- Other engines	20%	kg/ea	713.81	710.00
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).				
8408.10.00	- Marine propulsion engines	20%	kg/ea	713.33	710.00
8408.20.00	- Engines of a kind used for the propulsion of vehicles of Chapter 87	20%	kg/ea	713.23	710.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8408.90.00	- Other engines	20%	kg/ea	713.82	710.00
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.				
8409.10.00	- For aircraft engines	20%	kg/ea	713.19	743.80
	- Other:				
8409.91.00	-- Suitable for use solely or principally with spark- ignition internal combustion piston engines:	20%	kg/ea	713.91	743.80
8409.99.00	-- Other:	20%	kg/ea	713.92	743.80
84.10	Hydraulic turbines, water wheels, and regulators therefor.				
	- Hydraulic turbines and water wheels:				
8410.11.00	-- Of a power not exceeding 1,000 kW	20%	kg/ea	718.11	710.00
8410.12.00	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	20%	kg/ea	718.11	710.00
8410.13.00	-- Of a power exceeding 10,000 kW	20%	kg/ea	###	710.00
8410.90.00	- Parts, including regulators	20%	kg/ea	718.11	743.80
84.11	Turbo-jets, turbo-propellers and other gas turbines.				
	- Turbo-jets:				
8411.11.00	-- Of a thrust not exceeding 25 kN	20%	kg	714.41	710.00
8411.12.00	-- Of a thrust exceeding 25 kN	20%	kg	714.41	710.00
	- Turbo-propellers:				
8411.21.00	-- Of a power not exceeding 1,100 kW	20%	kg	714.81	710.00
8411.22.00	-- Of a power exceeding 1,100 kW	20%	kg	714.81	710.00
	- Other gas turbines:				
8411.81.00	-- Of a power not exceeding 5,000 kW	20%	kg	714.89	710.00
8411.82.00	-- Of a power exceeding 5,000 kW	20%	kg	714.89	710.00
	- Parts:				
8411.91.00	-- Of turbo-jets or turbo-propellers	20%	kg	714.91	743.80
8411.99.00	-- Other	20%	kg	714.99	743.80
84.12	Other engines and motors.				
8412.10.00	- Reaction engines other than turbo-jets	20%	kg/ea	714.49	710.00
	- Hydraulic power engines and motors:				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8412.21.00	-- Linear acting (cylinders)	20%	kg/ea	718.91	710.00
8412.29.00	-- Other	20%	kg/ea	718.93	710.00
	-Pneumatic power engines and motors:				
8412.31.00	-- Linear acting (cylinders)	20%	kg/ea	718.92	710.00
8412.39.00	-- Other	20%	kg/ea	718.93	710.00
8412.80.00	- Other	20%	kg/ea	718.93	710.00
8412.90.00	- Parts	20%	kg	718.99	743.80
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.				
	- Pumps fitted or designed to be fitted with a measuring device:				
8413.11.00	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	20%	kg/ea	742.11	743.10
8413.19.00	-- Other	20%	kg/ea	742.19	743.10
8413.20.00	- Hand pumps, other than those of subheading 8413.11 or 8413.19	20%	kg/ea	742.71	743.10
8413.30.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	20%	kg/ea	742.2	743.10
8413.40.00	- Concrete pumps	20%	kg/ea	742.3	743.10
8413.50.00	- Other reciprocating positive displacement pumps	20%	kg/ea	742.4	743.10
8413.60.00	- Other rotary positive displacement pumps	20%	kg/ea	742.5	743.10
8413.70.00	- Other centrifugal pumps	20%	kg/ea	742.5	743.10
	- Other pumps; liquid elevators:				
8413.81.00	-- Pumps	20%	kg/ea	742.71	743.10
8413.82.00	-- Liquid elevators	20%	kg/ea	742.75	743.10
	- Parts:				
8413.91.00	-- Of pumps:	20%	kg	742.91	743.80
8413.92.00	-- Of liquid elevators	20%	kg	742.91	743.80
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.				
8414.10.00	- Vacuum pumps	20%	kg/ea	743.11	743.10
8414.20.00	- Hand or foot-operated air pumps	20%	kg/ea	743.13	743.10
8414.30.00	- Compressors of a kind used in refrigerating equipment	20%	kg/ea	743.15	743.10
8414.40.00	- Air compressors mounted on a wheeled chassis for towing	20%	kg/ea	743.17	743.10

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Fans:				
8414.51.00	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:	20%	kg/ea	743.41	743.40
8414.59.00	Other	20%	kg/ea	743.43	743.40
8414.60.00	- Hoods having a maximum horizontal side not exceeding 120 cm	20%	kg/ea	743.45	743.40
8414.80.00	- Other	20%	kg/ea	743.19	743.40
8414.90.00	- Parts	20%	kg	743.80	743.80
84.15	Air conditioning machines, comprising a motor- driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.				
8415.10.00	- Window or wall types, self-contained or “split- system”	20%	kg	741.51	741.50
8415.20.00	- Of a kind used for persons, in motor vehicles	20%	kg	741.55	741.50
	- Other:	20%	kg		741.50
8415.81.00	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	20%	kg	741.55	741.50
8415.82.00	- - Other, incorporating a refrigerating unit	20%	kg	741.55	741.50
8415.83.00	- - Not incorporating a refrigerating unit	20%	kg	741.55	741.50
8415.90.00	- Parts	20%	kg	741.59	743.80
84.16	Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.				
8416.10.00	- Furnace burners for liquid fuel	20%	kg	741.21	741.20
8416.20.00	- Other furnace burners, including combination burners	20%	kg	741.23	741.20
8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	20%	kg	741.25	741.20
8416.90.00	- Parts	20%	kg	741.28	741.20
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	20%	kg/ea	741.36	741.30
8417.20.00	- Bakery ovens, including biscuit ovens	20%	kg/ea	741.37	741.30
8417.80.00	- Other	20%	kg/ea	741.38	741.30
8417.90.00	- Parts	20%	kg	741.39	741.30
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.				
8418.10.00	- Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	20%	kg/ea	775.21	775.20
	- Refrigerators, household type				
8418.21.00	-- Compression-type	20%	kg/ea	775.21	775.20
8418.29.00	-- Other	20%	kg/ea	775.21	775.20
8418.30.00	- Freezers of the chest type, not exceeding 800 litre capacity	20%	kg/ea	775.22	775.20
8418.40.00	- Freezers of the upright type, not exceeding 900 litre capacity	20%	kg/ea	775.22	775.20
8418.50.00	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	20%	kg/ea	741.43	741.40
	-Other refrigerating or freezing equipment; heat pumps:				
8418.61.00	-- Heat pumps other than air conditioning machines of heading 84.15	20%	kg/ea	741.45	741.40
8418.69.00	-- Other	20%	kg	741.45	741.40
	- Parts:				
8418.91.00	-- Furniture designed to receive refrigerating or freezing equipment	20%	kg	741.49	741.40
8418.99.00	-- Other	20%	kg	741.49	741.40

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.				
	- Instantaneous or storage water heaters, non- electric:				
8419.11.00	-- Instantaneous gas water heaters:	5%	Kg/ea	741.81	741.80
8419.19.00	-- Other	5%	Kg/ea	741.82	741.80
8419.20.00	- Medical, surgical or laboratory sterilizers	20%	Kg/ea	741.83	741.80
	- Dryers				
8419.31.00	-- For agricultural products	20%	Kg/ea	741.84	741.80
8419.32.00	-- For wood, paper pulp, paper or paperboard	20%	Kg/ea	741.85	741.80
8419.39.00	-- Other	20%	Kg/ea	741.86	741.80
8419.40.00	- Distilling or rectifying plant	5%	Kg/ea	741.73	741.80
8419.50.00	- Heat exchange units	5%	Kg/ea	741.74	741.80
8419.60.00	- Machinery for liquefying air or other gases	20%	Kg/ea	741.75	741.80
	- Other machinery, plant and equipment:				
8419.81.00	-- For making hot drinks or for cooking or heating food	20%	Kg/ea	741.87	741.80
8419.89.00	-- Other	20%	Kg/ea	741.89	741.80
8419.90.00	- Parts	20%	Kg/ea	741.9	741.90
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.				
8420.10.00	- Calendering or other rolling machines	20%	Kg/ea	745.91	745.00
	- Parts:				
8420.91.00	-- Cylinders	20%	Kg/ea	745.93	745.00
8420.99.00	-- Other	20%	Kg/ea	745.93	745.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.				
	- Centrifuges, including centrifugal dryers:				
8421.11.00	-- Cream separators	20%	kg/ea	743.51	743.50
8421.12.00	-- Clothes-dryers:	20%	kg/ea	743.55	743.50
8421.19.00	-- Other	20%	kg/ea	743.55	743.50
	- Filtering or purifying machinery and apparatus for gases:				
8421.21.00	-- For filtering or purifying water	20%	kg/ea	743.61	743.50
8421.22.00	-- For filtering or purifying beverages other than water	20%	kg/ea	743.62	743.50
8421.23.00	-- Oil or petrol-filters for internal combustion engines:	20%	kg/ea	743.63	743.50
8421.29.00	-- Other	20%	kg/ea	743.62	743.50
	- Filtering or purifying machinery and apparatus for gases:				
8421.31.00	-- Intake air filters for internal combustion engines	20%	kg/ea	###	743.50
8421.39.00	-- Other	20%	kg/ea	###	743.50
	- Parts				
8421.91.00	-- Of centrifuges, including centrifugal dryers	20%	kg/ea	743.91	743.90
8421.99.00	-- Other	20%	kg/ea	743.91	743.90
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.				
	- Dish washing machines:				
8422.11.00	-- Of the household type	20%	kg/ea	775.3	775.30
8422.19.00	-- Other	20%	kg/ea	745.21	745.00
8422.20.00	- Machinery for cleaning or drying bottles or other containers	20%	kg/ea	745.23	745.00
8422.30.00	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	20%	kg/ea	745.27	745.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	20%	kg/ea	745.27	745.00
8422.90.00	- Parts	20%	kg	745.29	745.00
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds				
8423.10.00	- Personal weighing machines, including baby scales; household scales	20%	kg/ea	745.32	745.00
8423.20.00	- Scales for continuous weighing of goods on conveyors	20%	kg/ea	745.31	745.00
8423.30.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	20%	kg/ea	745.31	745.00
	- Other weighing machinery:				
8423.81.00	-- Having a maximum weighing capacity not exceeding 30 kg	20%	kg/ea	745.31	745.00
8423.82.00	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	20%	kg/ea	745.31	745.00
	-- Other				
8423.89.10	--- Weighing scales for animal husbandry	5%	kg/ea	745.31	745.00
8423.89.90	--- Other	20%	kg/ea	745.31	745.00
8423.90.00	- Weighing machine weights of all kinds; parts of weighing machinery	20%	kg/ea	745.39	745.00
84.24	Mechanical appliances (whether or not hand- operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.				
8424.10.00	- Fire extinguishers, whether or not charged	20%	kg/ea		745.61
8424.20.00	- Spray guns and similar appliances	20%	kg/ea		745.61
8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	20%	kg/ea		745.61
	- Other appliances:				
8424.81.00	-- Agricultural or horticultural	20%	kg/ea	745.64	745.61
8424.89.00	-- Other	20%	kg/ea	745.65	745.61
8424.90.00	- Parts:	20%	kg/ea	745.68	745.61

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.				
	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:				
8425.11.00	-- Powered by electric motor	20%	kg/ea	744.21	744.00
8425.19.00	-- Other	20%	kg/ea	744.21	744.00
	- Winches; capstans:				
8425.31.00	-- Powered by electric motor	20%	kg/ea	744.25	744.00
8425.39.00	-- Other	20%	kg/ea	744.25	744.00
	- Jacks; hoists of a kind used for raising vehicles:				
8425.41.00	-- Built-in jacking systems of a type used in garages	20%	kg/ea	744.41	744.00
8425.42.00	-- Other jacks and hoists, hydraulic:	20%	kg/ea	744.43	744.00
8425.49.00	-- Other	20%	kg/ea	744.43	744.00
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.				
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:				
8426.11.00	-- Overhead travelling cranes on fixed support	20%	kg/ea	744.31	744.00
8426.12.00	-- Mobile lifting frames on tyres and straddle carriers	20%	kg/ea	744.32	744.00
8426.19.00	-- Other	20%	kg/ea	744.33	744.00
8426.20.00	- Tower cranes	20%	kg/ea	744.34	744.00
8426.30.00	- Portal or pedestal jib cranes	20%	kg/ea	744.35	744.00
	- Other machinery, self-propelled:				
8426.41.00	-- On tyres	20%	kg/ea	744.37	744.00
8426.49.00	-- Other	20%	kg/ea	744.37	744.00
	- Other machinery				
8426.91.00	-- Designed for mounting on road vehicles	20%	kg/ea	744.39	744.00
8426.99.00	-- Other	20%	kg/ea	744.39	744.00
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.				
8427.10.00	- Self-propelled trucks powered by an electric motor	20%	kg/ea	744.11	744.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8427.20.00	- Other self-propelled trucks	20%	kg/ea	744.12	744.00
8427.90.00	- Other trucks	20%	kg/ea	744.13	744.00
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).				
8428.10.00	- Lifts and skip hoists	20%	kg/ea	744.81	744.00
8428.20.00	- Pneumatic elevators and conveyors	20%	kg/ea	744.71	744.00
	- Other continuous-action elevators and conveyors, for goods or materials:				
8428.31.00	-- Specially designed for underground use	20%	kg/ea	744.72	744.00
8428.32.00	-- Other, bucket type	20%	kg/ea	744.73	744.00
8428.33.00	-- Other, belt type	20%	kg/ea	744.74	744.00
8428.39.00	-- Other	20%	kg/ea	744.79	744.00
8428.40.00	- Escalators and moving walkways	20%	kg/ea	744.85	744.00
8428.60.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	20%	kg/ea	744.89	744.00
8428.90.00	- Other machinery	20%	kg/ea	744.89	744.00
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.				
	- Bulldozers and angledozers:				
8429.11.00	-- Track laying	20%	kg/ea	723.11	720.00
8429.19.00	-- Other	20%	kg/ea	723.11	720.00
8429.20.00	- Graders and levelers	20%	kg/ea	723.12	720.00
8429.30.00	- Scrapers	20%	kg/ea	723.31	720.00
8429.40.00	-Tamping machines and road rollers:	20%	kg/ea	723.33	720.00
	- Mechanical shovels, excavators and shovel loaders:				
8429.51.00	-- Front-end shovel loaders	20%	kg/ea	723.21	720.00
8429.52.00	-- Machinery with a 360° revolving superstructure	20%	kg/ea	723.22	720.00
8429.59.00	-- Other	20%	kg/ea	723.29	720.00
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.				
8430.10.00	- Pile-drivers and pile-extractors	20%	kg/ea	723.41	720.00
8430.20.00	- Snow-ploughs and snow-blowers	20%	kg/ea	723.42	720.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Coal or rock cutters and tunnelling machinery:				
8430.31.00	-- Self-propelled	20%	kg/ea	723.35	720.00
8430.39.00	-- Other	20%	kg/ea	723.43	720.00
	- Other boring or sinking machinery:				
8430.41.00	-- Self-propelled	20%	kg/ea	723.37	720.00
8430.49.00	-- Other	20%	kg/ea	723.44	720.00
8430.50.00	- Other machinery, self-propelled	20%	kg/ea	723.39	720.00
	- Other machinery, not self-propelled:				
8430.61.00	-- Tamping or compacting machinery	20%	kg/ea	723.45	720.00
8430.69.00	-- Other	20%	kg/ea	723.47	720.00
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.				
8431.10.00	- Of machinery of heading 84.25	20%	kg	744.91	744.00
8431.20.00	- Of machinery of heading 84.27	20%	kg	744.92	744.00
	- Of machinery of heading 84.28:				
8431.31.00	-- Of lifts, skip hoists or escalators	20%	kg	744.93	744.00
8431.39.00	-- Other	20%	kg	744.94	744.00
	- Of machinery of heading 84.26, 84.29 or 84.30:				
8431.41.00	-- Buckets, shovels, grabs and grips	20%	kg	723.91	720.00
8431.42.00	-- Bulldozer or angledozer blades	20%	kg	723.92	720.00
8431.43.00	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	20%	kg	723.93	720.00
8431.49.00	-- Other:	20%	kg	723.99	720.00
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.				
	- Ploughs				
8432.10.10	-- With a value > £300.00	5%	kg/ea	721.11	720.00
8432.10.90	-- Other	20%	kg/ea	721.11	720.00
	- Harrows, scarifiers, cultivators, weeders and hoes:				
	-- Disc harrows				
8432.21.10	--- With a value > £300.00	5%	kg/ea	721.13	720.00
8432.21.90	--- Other	20%	kg/ea	721.13	720.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	-- Other				
8432.29.10	--- With a value > £300.00	5%	kg/ea	721.13	720.00
8432.29.90	--- Other	20%	kg/ea	721.13	720.00
	- Seeders, planters and transplanters				
8432.30.10	-- With a value > £300.00	5%	kg/ea	721.12	720.00
8432.30.90	-- Other	20%	kg/ea	721.12	720.00
	- Manure spreaders and fertilizer distributors	20%	kg/ea	721.12	720.00
8432.40.10	-- With a value > £300.00	5%	kg/ea	721.12	720.00
8432.40.90	-- Other	20%	kg/ea	721.12	720.00
	- Other machinery:	20%	kg/ea	721.18	720.00
8432.80.10	-- With a value > £300.00	5%	kg/ea	721.12	720.00
8432.80.90	-- Other	20%	kg/ea	721.12	720.00
8432.90.00	-Parts:	20%	kg	721.19	720.00
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.				
	- Mowers for lawns, parks or sports-grounds:				
8433.11.00	-- Powered, with the cutting device rotating in a horizontal plane	20%	kg/ea	721.21	720.00
8433.19.00	-- Other	20%	kg/ea	721.21	720.00
	- Other mowers, including cutter bars for tractor mounting				
8433.20.10	-- For agricultural purposes with a value > £300.00	5%	kg/ea	721.21	720.00
8433.20.90	-- Other	20%	kg/ea	721.21	720.00
	- Other haymaking machinery				
8433.30.10	-- For agricultural purposes with a value > £300.00	5%	kg/ea	721.23	720.00
8433.30.90	-- Other	20%	kg/ea	721.23	720.00
	- Straw or fodder balers, including pick-up balers				
8433.40.10	-- For agricultural purposes with a value > £300.00	5%	kg/ea	721.23	720.00
8433.40.90	-- Other	20%	kg/ea	721.23	720.00
	- Other harvesting machinery; threshing machinery:				
	-- Combine harvester-threshers				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8433.51.10	- - - For agricultural purposes with a value > £300.00	5%	kg/ea	721.23	720.00
8433.51.90	- - - Other	20%	kg/ea	721.23	720.00
	- - Other threshing machinery				
8433.52.10	- - - With a value > £300.00	5%	kg/ea	721.23	720.00
8433.52.90	- - - Other	20%	kg/ea	721.23	720.00
	- - Root or tuber harvesting machines				
8433.53.10	- - - For agricultural purposes with a value > £300.00	5%	kg/ea	721.23	720.00
8433.53.90	- - - Other	20%	kg/ea	721.23	720.00
	- Other:				
8433.59.10	- - For agricultural purposes with a value > £300.00	5%	kg/ea	721.23	720.00
8433.59.90	- - Other	20%	kg/ea	721.23	720.00
8433.60.00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	20%	kg/ea	721.23	720.00
8433.90.00	- Parts:	20%	kg/ea	721.29	720.00
84.34	Milking machines and dairy machinery				
	- Milking machines				
8434.10.10	- - For agricultural purposes with a value > £300.00	5%	kg/ea	721.31	720.00
8434.10.90	- - Other	20%	kg/ea	721.31	720.00
	- Dairy machinery				
8434.20.10	- - For agricultural purposes with a value > £300.00	5%	kg/ea	721.31	720.00
8434.20.90	- - Other	20%	kg/ea	721.31	720.00
8434.90.00	- Parts	20%	kg/ea	721.39	720.00
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.				
	- Machinery				
8435.10.10	- - For agricultural purposes with a value > £300.00	5%	kg/ea	721.91	720.00
8435.10.90	- - Other	20%	kg/ea	721.91	720.00
8435.90.00	- Parts	20%	kg	721.98	720.00
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Machinery for preparing animal feeding stuffs				
8436.10.10	-- For agricultural purposes with a value > £300.00	5%	kg/ea	721.96	720.00
8436.10.90	-- Other	20%	kg/ea	721.96	720.00
	- Poultry-keeping machinery; poultry incubators and brooders:				
	-- Poultry incubators and brooders				
8436.21.10	--- For agricultural purposes with a value > £300.00	5%	kg/ea	721.95	720.00
8436.21.90	--- Other	20%	kg/ea	721.95	720.00
	-- Other				
8436.29.10	--- For agricultural purposes with a value > £300.00	5%	kg/ea	721.95	720.00
8436.29.90	--- Other	20%	kg/ea	721.95	720.00
	- Other machinery:				
8436.80.10	-- Beekeeping	5%	kg/ea	721.96	720.00
8436.80.20	-- Water troughs for Animal Husbandry	5%	kg/ea	721.96	720.00
8436.80.30	-- Feeders for animal husbandry	5%	kg/ea	721.96	720.00
8436.80.40	-- For agricultural purposes with a value > £300.00	5%	kg/ea	721.96	720.00
8436.80.90	-- Other	20%	kg/ea	721.96	720.00
	- Parts				
8436.91.00	-- Of poultry-keeping machinery and poultry incubators and brooders	20%	kg	721.99	720.00
8436.99.00	-- Other	20%	kg	721.99	720.00
84.37	Machines for cleaning, sorting or grading seeds, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.				
	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables				
8437.10.10	-- For agricultural purposes with a value > £300.00	5%	kg/ea	721.27	720.00
8437.10.90	-- Other	20%	kg/ea	721.27	720.00
	- Other machinery				
8437.80.10	-- For agricultural purposes with a value > £300.00	5%	kg/ea	727.11	720.00
8437.80.90	-- Other	20%	kg/ea	727.11	720.00
8437.90.00	- Parts	20%	kg	727.19	720.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
84.38	Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.				
8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	20%	kg/ea	727.22	720.00
8438.20.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	20%	kg/ea	727.22	720.00
8438.30.00	- Machinery for sugar manufacture:	20%	kg/ea	727.22	720.00
8438.40.00	- Brewery machinery	20%	kg/ea	727.22	720.00
8438.50.00	- Machinery for the preparation of meat or poultry	20%	kg/ea	727.22	720.00
8438.60.00	- Machinery for the preparation of fruits, nuts or vegetables	20%	kg/ea	727.22	720.00
8438.80.00	- Other machinery	20%	kg/ea	727.22	720.00
8438.90.00	- Parts	20%	kg	727.29	720.00
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.				
8439.10.00	- Machinery for making pulp of fibrous cellulosic material	20%	kg/ea	725.11	720.00
8439.20.00	- Machinery for making paper or paperboard	20%	kg/ea	725.12	720.00
8439.30.00	- Machinery for finishing paper or paperboard	20%	kg/ea	725.12	720.00
	- Parts:				
8439.91.00	- - Of machinery for making pulp of fibrous cellulosic material	20%	kg	725.91	720.00
8439.99.00	- - Other	20%	kg	725.91	720.00
84.40	Book-binding machinery, including book-sewing machines.				
8440.10.00	- Machinery	20%	kg/ea	726.81	720.00
8440.90.00	- Parts	20%	kg	726.89	720.00
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.				
8441.10.00	- Cutting machines	20%	kg/ea	725.21	720.00
8441.20.00	- Machines for making bags, sacks or envelopes	20%	kg/ea	725.23	720.00
8441.30.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	20%	kg/ea	725.25	720.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	20%	kg/ea	725.27	720.00
8441.80.00	- Other machinery	20%	kg/ea	725.29	720.00
8441.90.00	- Parts	20%	kg	725.99	720.00
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).				
8442.30.00	- Machinery, apparatus and equipment	20%	kg/ea	726.31	720.00
8442.40.00	- Parts of the foregoing machinery, apparatus or equipment	20%	kg	726.91	720.00
8442.50.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	20%	kg	726.35	720.00
84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.				
	- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:				
8443.11.00	-- Offset printing machinery, reel fed	20%	kg/ea	726.51	720.00
8443.12.00	-- Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	20%	kg/ea	726.55	720.00
8443.13.00	-- Other offset printing machinery	20%	kg/ea	726.55	720.00
8443.14.00	-- Letterpress printing machinery, reel fed, excluding flexographic printing	20%	kg/ea	726.61	720.00
8443.15.00	-- Letterpress printing machinery, other than reel- fed, excluding flexographic printing	20%	kg/ea	726.61	720.00
8443.16.00	-- Flexographic printing machinery	20%	kg/ea	726.61	720.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8443.17.00	-- Gravure printing machinery	20%	kg/ea	726.63	720.00
8443.19.00	-- Other	20%	kg/ea	726.65	720.00
		20%	kg/ea	745.65	720.00
	- Other printers, copying machines and facsimile machines, whether or not combined:				
8443.31.00	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	20%	kg/ea	726.67	720.00
8443.32.00	-- Other, capable of connecting to an automatic data processing machine or to a network	20%	kg/ea	726.68	720.00
8443.39.00	-- Other	20%	kg/ea	726.99	720.00
	- Parts and accessories:				
8443.91.00	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	20%	kg	###	720.00
8443.99.00	-- Other	20%	kg	###	720.00
8444.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	20%	kg/ea	724.41	720.00
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.				
	-Machines for preparing textile fibres:				
8445.11.00	-- Carding machines	20%	kg/ea	724.42	720.00
8445.12.00	-- Combing machines	20%	kg/ea	724.42	720.00
8445.13.00	-- Drawing or roving machines	20%	kg/ea	724.42	720.00
8445.19.00	-- Other	20%	kg/ea	724.42	720.00
8445.20.00	- Textile spinning machines	20%	kg/ea	724.43	720.00
8445.30.00	- Textile doubling or twisting machines	20%	kg/ea	724.43	720.00
8445.40.00	- Textile winding (including weft-winding) or reeling machines	20%	kg/ea	724.43	720.00
8445.90.00	- Other	20%	kg/ea	724.54	720.00
84.46	Weaving machines (looms).				
8446.10.00	- For weaving fabrics of a width not exceeding 30 cm	20%	kg/ea	724.51	720.00
	- For weaving fabrics of a width exceeding 30 cm, shuttle type:				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8446.21.00	-- Power looms	20%	kg/ea	724.51	720.00
8446.29.00	-- Other	20%	kg/ea	724.51	720.00
8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	20%	kg/ea	724.51	720.00
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.				
	- Circular knitting machines:				
8447.11.00	-- With cylinder diameter not exceeding 165 mm	20%	kg/ea	724.52	720.00
8447.12.00	-- With cylinder diameter exceeding 165 mm	20%	kg/ea	724.52	720.00
8447.20.00	- Flat knitting machines; stitch-bonding machines	20%	kg/ea	724.52	720.00
8447.90.00	- Other	20%	kg/ea	724.50	720.00
84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald- frames, hosiery needles).				
	- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:				
8448.11.00	- - Dobbies and Jacquards; card reducing, copying, purchasing or assembling machines for use therewith	20%	kg	724.61	720.00
8448.19.00	-- Other	20%	kg	724.61	720.00
8448.20.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	20%	kg	724.49	720.00
	- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:				
8448.31.00	-- Card clothing	20%	kg	724.49	720.00
8448.32.00	- - Of machines for preparing textile fibres, other than card clothing	20%	kg	724.49	720.00
8448.33.00	-- Spindles, spindle flyers, spinning rings and ring travellers	20%	kg	724.49	720.00
8448.39.00	-- Other	20%	kg	724.4	720.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:				
8448.42.00	-- Reeds for looms, healds and heald-frames	20%	kg	724.67	720.00
8448.49.00	-- Other	20%	kg	724.67	720.00
	- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:				
8448.51.00	-- Sinkers, needles and other articles used in forming stitches	20%	kg	724.68	720.00
8448.59.00	-- Other	20%	kg	724.68	720.00
8449.00.00	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	20%	kg	724.55	720.00
84.50	Household or laundry-type washing machines, including machines which both wash and dry.				
	- Machines, each of a dry linen capacity not exceeding 10 kg:				
8450.11.00	-- Fully-automatic machines:	20%	kg/ea	775.11	775.10
8450.12.00	-- Other machines, with built-in centrifugal drier:	20%	kg/ea	775.11	775.10
8450.19.00	-- Other:	20%	kg/ea	775.11	775.10
8450.20.00	- Machines, each of a dry linen capacity exceeding 10 kg:	20%	kg/ea	724.71	775.10
8450.90.00	- Parts	20%	kg	724.91	775.10
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.				
8451.10.00	- Dry-cleaning machines	20%	kg/ea	724.72	720.00
	- Drying machines:				
8451.21.00	-- Each of a dry linen capacity not exceeding 10 kg	20%	kg/ea	775.12	720.00
8451.29.00	-- Other	20%	kg/ea	724.73	720.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8451.30.00	- Ironing machines and presses (including fusing presses)	20%	kg/ea	724.74	720.00
8451.40.00	- Washing, bleaching or dyeing machines	20%	kg/ea	724.74	720.00
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	20%	kg/ea	724.74	720.00
8451.80.00	- Other machinery	20%	kg/ea	724.74	720.00
8451.90.00	- Parts	20%	kg	724.92	720.00
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.				
8452.10.00	- Sewing machines of the household type	20%	kg/ea	724.33	720.00
	- Other sewing machines:				
8452.21.00	-- Automatic units	20%	kg/ea	724.35	720.00
8452.29.00	-- Other	20%	kg/ea	724.35	720.00
8452.30.00	- Sewing machine needles	20%	kg	724.39	720.00
8452.90.00	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	20%	kg	724.39	720.00
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.				
8453.10.00	-- Machinery for preparing, tanning or working hides, skins or leather	20%	kg	724.39	720.00
8453.20.00	-- Machinery for making or repairing footwear	20%	kg	724.39	720.00
8453.80.00	- -Other machinery	20%	kg	724.39	720.00
8453.90.00	- Parts	20%	kg	724.39	720.00
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.				
8454.10.00	- Converters	20%	kg/ea	737.11	730.00
8454.20.00	- Ingot moulds and ladles	20%	kg/ea	737.11	730.00
8454.30.00	- Casting machines	20%	kg/ea	737.12	730.00
8454.90.00	- Parts	20%	kg	737.19	730.00
84.55	Metal-rolling mills and rolls therefor.				
8455.10.00	- Tube mills	20%	kg/ea	737.21	730.00
	- Other rolling mills:				
8455.21.00	-- Hot or combination hot and cold	20%	kg/ea	737.21	730.00
8455.22.00	-- Cold	20%	kg/ea	737.21	730.00
8455.30.00	- Rolls for rolling mills	20%	kg/ea	737.29	730.00
8455.90.00	- Other parts	20%	kg	737.29	730.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.				
8456.10.00	- Operated by laser or other light or photon beam processes	20%	kg/ea	731.11	730.00
8456.20.00	- Operated by ultrasonic processes	20%	kg/ea	731.12	730.00
8456.30.00	- Operated by electro-discharge processes	20%	kg/ea	731.13	730.00
8456.90.00	- Other	20%	kg/ea	731.14	730.00
84.57	Machining centers, unit construction machines (single station) and multi-station transfer machines, for working metal.				
8457.10.00	- Machining centers	20%	kg/ea	731.15	730.00
8457.20.00	- Unit construction machines (single stations)	20%	kg/ea	731.16	730.00
8457.30.00	- Multi-station transfer machines	20%	kg/ea	731.17	730.00
84.58	Lathes (including turning centers) for removing metal.				
	- Horizontal lathes:				
8458.11.00	-- Numerically controlled	20%	kg/ea	731.31	730.00
8458.19.00	-- Other	20%	kg/ea	731.37	730.00
	- Other lathes:				
8458.91.00	-- Numerically controlled	20%	kg/ea	731.35	730.00
8458.99.00	-- Other	20%	kg/ea	731.39	730.00
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.				
8459.10.00	- Way-type unit head machines	20%	kg/ea	731.41	730.00
	- Other drilling machines:				
8459.21.00	-- Numerically controlled	20%	kg/ea	731.42	730.00
8459.29.00	-- Other	20%	kg/ea	731.43	730.00
	- Other boring-milling machines:				
8459.31.00	-- Numerically controlled	20%	kg/ea	731.44	730.00
8459.39.00	-- Other	20%	kg/ea	731.45	730.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8459.40.00	- Other boring machines	20%	kg/ea	731.46	730.00
	- Milling machines, knee-type:				
8459.51.00	-- Numerically controlled	20%	kg/ea	731.51	730.00
8459.59.00	-- Other	20%	kg/ea	731.52	730.00
	- Other milling machines:				
8459.61.00	-- Numerically controlled	20%	kg/ea	731.53	730.00
8459.69.00	-- Other	20%	kg/ea	731.54	730.00
8459.70.00	- Other threading or tapping machines	20%	kg/ea	731.57	730.00
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.				
	- Flat-surfaces grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:				
8460.11.00	-- Numerically controlled	20%	kg/ea	731.61	730.00
8460.19.00	-- Other	20%	kg/ea	731.62	730.00
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:				
8460.21.00	-- Numerically controlled	20%	kg/ea	721.63	720.00
8460.29.00	-- Other	20%	kg/ea	731.64	720.00
	- Sharpening (tool or cutter grinding) machines:				
8460.31.00	-- Numerically controlled	20%	kg/ea	731.65	730.00
8460.39.00	-- Other	20%	kg/ea	731.66	730.00
8460.40.00	- Honing or lapping machines	20%	kg/ea	731.67	730.00
8460.90.00	- Other	20%	kg/ea	731.69	730.00
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine- tools working by removing metal or cermets, not elsewhere specified or included.				
8461.20.00	- Shaping or slotting machines	20%	kg/ea	731.71	730.00
8461.30.00	- Broaching machines	20%	kg/ea	731.73	730.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8461.40.00	- Gear cutting, gear grinding or gear finishing machines	20%	kg/ea	731.75	730.00
8461.50.00	- Sawing or cutting-off machines	20%	kg/ea	735.77	730.00
8461.90.00	- Other	20%	kg/ea	731.79	730.00
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine- tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.				
8462.10.00	- Forging or die-stamping machines (including presses) and hammers	20%	kg/ea	733.11	730.00
	- Bending, folding, straightening or flattening machines (including presses):				
8462.21.00	-- Numerically controlled	20%	kg/ea	733.12	730.00
8462.29.00	-- Other	20%	kg/ea	733.13	730.00
	- Shearing machines (including presses, other than combined punching and shearing machines:				
8462.31.00	-- Numerically controlled	5%	kg/ea	###	730.00
8462.39.00	-- Other	5%	kg/ea	733.14	730.00
	- Punching or notching machines (including presses), including combined punching and shearing machines:				
8462.41.00	-- Numerically controlled	20%	kg/ea	733.16	730.00
8462.49.00	-- Other	20%	kg/ea	733.17	730.00
	- Other:				
8462.91.00	-- Hydraulic presses	20%	kg/ea	733.18	730.00
8462.99.00	-- Other	20%	kg/ea	733.18	730.00
84.63	Other machine-tools for working metal or cermets, without removing material.				
8463.10.00	- Draw-benches for bars, tubes, profiles, wire or the like	20%	kg/ea	733.91	730.00
8463.20.00	- Thread rolling machines	20%	kg/ea	733.93	730.00
8463.30.00	- Machines for working wire	20%	kg/ea	733.95	730.00
8463.90.00	- Other	20%	kg/ea	733.99	730.00
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.				
8464.10.00	- Grinding or polishing machines	20%	kg/ea	728.11	720.00
8464.20.00	- Other	20%	kg/ea	728.11	720.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8464.90.00	- Other	20%	kg/ea	728.11	720.00
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.				
8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	20%	kg/ea	728.12	720.00
	- Other:				
8465.91.00	-- Sawing machines	20%	kg/ea	728.12	720.00
8465.92.00	-- Planing, milling or moulding (by cutting) machines	20%	kg/ea	728.12	720.00
8465.93.00	-- Grinding, sanding or polishing machines	20%	kg/ea	728.12	720.00
8465.94.00	-- Bending or assembling machines	20%	kg/ea	728.12	720.00
8465.95.00	-- Drilling or morticing machines	20%	kg/ea	728.12	720.00
8465.96.00	-- Splitting, slicing or paring machines	20%	kg/ea	728.12	720.00
8465.99.00	-- Other	20%	kg/ea	728.12	720.00
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.				
8466.10.00	- Tool holders and self-opening dieheads	20%	kg	735.11	730.00
8466.20.00	- Work holders	20%	kg	735.13	730.00
8466.30.00	- Dividing heads and other special attachments for machine-tools	20%	kg	735.15	730.00
	- Other:				
8466.91.00	-- For machines of heading 84.64	20%	kg	735.19	730.00
8466.92.00	-- For machines of heading 84.65	20%	kg	735.19	730.00
8466.93.00	-- For machines of headings 84.56 to 84.61	20%	kg	735.91	730.00
8466.94.00	-- For machines of heading 84.62 or 84.63	20%	kg	735.95	730.00
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Pneumatic:				
8467.11.00	-- Rotary type (including combined rotary percussion)	20%	kg/ea	745.11	745.00
8467.19.00	-- Other	20%	kg/ea	745.11	745.00
	- With self-contained electric motor:				
8467.21.00	-- Drills of all kinds	20%	kg/ea	745.11	745.00
8467.22.00	-- Saws	20%	kg/ea	745.11	745.00
8467.29.00	-- Other	20%	kg/ea	745.19	745.00
	- Other tools:				
8467.81.00	-- Chain saws	20%	kg/ea	745.12	745.00
8467.89.00	-- Other	20%	kg/ea	745.12	745.00
	- Parts:				
8467.91.00	-- Of chain saws	20%	kg	745.19	745.00
8467.92.00	-- Of pneumatic tools	20%	kg	745.19	745.00
8467.99.00	-- Other	20%	kg	745.19	745.00
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.				
8468.10.00	- Hand-held blow pipes	20%	kg/ea	737.41	730.00
8468.20.00	- Other gas-operated machinery and apparatus	20%	kg/ea	737.42	730.00
8468.80.00	- Other machinery and apparatus	20%	kg/ea	737.43	730.00
8468.90.00	- Parts	20%	kg	737.49	730.00
8469.00.00	Typewriters other than printers of heading 84.43; word-processing machines.	20%	kg	###	751.00
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.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	20%	kg/ea	751.21	751.00
	- Other electronic calculating machines:				
8470.21.00	-- Incorporating a printing device	20%	kg/ea	751.22	751.00
8470.29.00	-- Other	20%	kg/ea	751.22	751.00
8470.30.00	- Other calculating machines	20%	kg/ea	751.22	751.00
8470.50.00	- Cash registers	20%	kg/ea	751.24	751.00
8470.90.00	- Other	20%	kg/ea	751.28	751.00
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.				
8471.30.00	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	20%	kg/ea	752.31	752.00
	- Other automatic data processing machines:				
8471.41.00	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	20%	kg/ea	752.2	752.00
8471.49.00	-- Other, presented in the form of systems	20%	kg/ea	752.39	752.00
8471.50.00	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	20%	kg/ea	752.33	752.00
8471.60.00	- Input or output units, whether or not containing storage units in the same housing	20%	kg/ea	752.33	752.00
8471.70.00	- Storage units	20%	kg/ea	752.70	752.00
8471.80.00	- Other units of automatic data processing machines	20%	kg/ea	752.91	752.00
8471.90.00	- Other	20%	kg/ea	752.99	752.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).				
8472.10.00	- Duplicating machines	20%	kg/ea	751.91	751.00
8472.30.00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling	20%	kg/ea	751.93	751.00
8472.90.00	- Other	20%	kg/ea	751.99	751.00
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.				
8473.10.00	- Parts and accessories of the machines of heading 84.69	20%	kg	759.91	759.00
	- Parts and accessories of the machines of heading 84.70:				
8473.21.00	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	20%	kg	759.93	759.00
8473.29.00	-- Other	20%	kg	759.93	759.00
8473.30.00	- Parts and accessories of the machines of heading 84.71	20%	kg	75.97	759.00
8473.40.00	- Parts and accessories of the machines of heading 84.72	20%	kg	759.93	759.00
8473.50.00	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	20%	kg	759.94	759.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.				
8474.10.00	- Sorting, screening, separating or washing machines	20%	kg/ea	728.31	720.00
8474.20.00	- Crushing or grinding machines	20%	kg/ea	728.32	720.00
	- Mixing or kneading machines:				
8474.31.00	- - Concrete or mortar mixers	20%	kg/ea	728.33	720.00
8474.32.00	- - Machines for mixing mineral substances with bitumen	20%	kg/ea	728.33	720.00
8474.39.00	- - Other	20%	kg/ea	728.33	720.00
8474.80.00	- Other machinery	20%	kg/ea	728.34	720.00
8474.90.00	- Parts	20%	kg	728.39	720.00
84.75	Machines for assembling electric or electronic lamps, tubes or valves of flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.				
8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	20%	kg/ea	728.41	720.00
	- Machines for manufacturing or hot working glass or glassware:				
8475.21.00	- - Machines for making optical fibres and preforms thereof	20%	kg/ea	728.41	720.00
8475.29.00	- - Other	20%	kg/ea	728.41	720.00
8475.90.00	- Parts	20%	kg/ea	728.51	720.00
84.76	Automatic beverage-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.				
	- Automatic beverage-vending machines:				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8476.21.00	-- Incorporating heating or refrigerating devices	20%	kg/ea	745.95	745
8476.29.00	-- Other	20%	kg/ea	745.95	745
	- Other machines:				
8476.81.00	-- Incorporating heating or refrigerating devices	20%	kg/ea	745.95	745
8476.89.00	-- Other	20%	kg/ea	745.95	745
8476.90.00	- Parts	20%	kg	745.97	745
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.				
8477.10.00	- Injection-moulding machines	20%	kg/ea	728.42	720
8477.20.00	- Extruders	20%	kg/ea	728.42	720
8477.30.00	- Blow moulding machines	20%	kg/ea	728.4	720
8477.40.00	- Vacuum moulding machines and other thermoforming machines	20%	kg/ea	728.42	720
	- Other machinery for moulding or otherwise forming:				
8477.51.00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	20%	kg/ea	728.42	720
8477.59.00	-- Other	20%	kg/ea	728.42	720
8477.80.00	- Other machinery	20%	kg/ea	728.42	720
8477.90.00	- Parts	20%	kg	728.52	720
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.				
8478.10.00	- Machinery	20%	kg	728.43	720
8478.90.00	- Parts	20%	kg	728.53	720
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.				
8479.10.00	- Machinery for public works, building or the like	20%	kg/ea	723.48	720

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	20%	kg/ea	727.21	720
8479.30.00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	20%	kg/ea	728.44	720
8479.40.00	- Rope or cable-making machines	20%	kg/ea	728.49	720
8479.50.00	- Industrial robots, not elsewhere specified or included	20%	kg/ea	728.49	720
8479.60.00	- Evaporative air coolers	20%	kg/ea	728.49	720
	- Passenger boarding bridges:				
8479.71.00	-- Of a kind used in airports	20%	kg/ea	728.49	720
8479.79.00	-- Other	20%	kg/ea	728.49	720
	- Other machines and mechanical appliances:				
8479.81.00	-- For treating metal, including electric wire coil- winders	20%	kg/ea	728.46	720
8479.82.00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines	20%	kg/ea	728.49	720
8479.89.00	-- Other	20%	kg/ea	728.49	720
8479.90.00	- Parts	20%	kg	728.55	720
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.				
8480.10.00	- Moulding boxes for metal foundry	20%	kg	749.11	749.00
8480.20.00	- Mould bases	20%	kg	749.12	749.00
8480.30.00	- Moulding patterns:	20%	kg	749.13	749.00
	- Moulds for metal or metal carbides:				
8480.41.00	-- Injection or compression types	20%	kg	749.14	749.00
8480.49.00	-- Other	20%	kg	749.15	749.00
8480.50.00	- Moulds for glass	20%	kg	749.16	749.00
8480.60.00	- Moulds for mineral materials	20%	kg	749.17	749.00
	- Moulds for rubber or plastics:				
8480.71.00	-- Injection or compression types	20%	kg	749.18	749.00
8480.79.00	-- Other	20%	kg	749.19	749.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.				
8481.10.00	- Pressure-reducing valves	20%	kg	747.10	747.00
8481.20.00	- Valves for oleohydraulic or pneumatic	20%	kg	747.20	747.00
8481.30.00	- Check (nonreturn) valves	20%	kg	747.30	747.00
8481.40.00	- Safety or relief valves	20%	kg	747.40	747.00
8481.80.00	- Other appliances	20%	kg	747.80	747.00
8481.90.00	- Parts	20%	kg	747.90	747.00
84.82	Ball or roller bearings.				
8482.10.00	- Ball bearings	20%	kg	746.10	746.00
8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	20%	kg	746.20	746.00
8482.30.00	- Spherical roller bearings	20%	kg	746.30	746.00
8482.40.00	- Needle roller bearings	20%	kg	746.40	746.00
8482.50.00	- Other cylindrical roller bearings	20%	kg	746.50	746.00
8482.80.00	- Other, including combined ball/roller bearings	20%	kg	746.80	746.00
	- Parts:				
8482.91.00	- - Balls, needles and rollers	20%	kg	746.91	746.00
8482.99.00	- - Other	20%	kg	746.90	746.00
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).				
8483.10.00	- Transmission shafts (including cam shafts and crank shafts) and cranks:	20%	kg/ea	748.11	748.00
8483.20.00	- Bearing housings, incorporating ball or roller bearings	20%	kg/ea	748.21	748.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8483.30.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:	20%	kg/ea	748.22	748.00
8483.40.00	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:	20%	kg/ea	748.41	748.00
8483.50.00	- Flywheels and pulleys, including pulley blocks:	20%	kg/ea	748.51	748.00
8483.60.00	- Clutches and shaft couplings (including universal joints):	20%	kg/ea	748.61	748.00
8483.90.00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts:	20%	kg/ea	748.44	748.00
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packing; mechanical seals.				
8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	20%	kg/ea	749.21	749.00
8484.20.00	- Mechanical seals	20%	kg/ea	749.22	749.00
8484.90.00	- Other	20%	kg/ea	749.29	749.00
[84.85]	Deleted				
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories				
8486.10.00	- Machines and apparatus for the manufacture of boules or wafers	20%	kg/ea	###	720.00
8486.20.00	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	20%	kg/ea	###	720.00
8486.30.00	- Machines and apparatus for the manufacture of flat panel displays	20%	kg/ea	###	720.00
8486.40.00	- Machines and apparatus specified in Note 9 (C) to this Chapter	20%	kg/ea	###	720.00
8486.90.00	- Parts and accessories	20%	kg/ea	###	720.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.				
8487.10.00	- Ships' or boats' propellers and blades therefor	20%	kg/ea	749.91	749.00
8487.90.00	- Other	20%	kg/ea	749.99	749.00

CHAPTER 85

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

Notes.

1. This Chapter does not cover:

- (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
- (b) Articles of glass of heading 70.11;
- (c) Machines and apparatus of heading 84.86;
- (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
- (e) Electrically heated furniture of Chapter 94.

1. 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.

2. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

- (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
- (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

3. 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 E2 PROM) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
- (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

4. 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.

5. 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.

6. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

7. 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.

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

Subheading Note.

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
85.01	Electric motors and generators (excluding generating sets)				
8501.10.00	- Motors of an output not exceeding 37.5W	20%	kg&u	716.10	710.00
8501.20.00	- Universal AC/DC motors of an output exceeding 37.5 W	20%	kg&u	716.31	710.00
	- Other DC motors; DC generators:				
8501.31.00	- - Of an output not exceeding 750 W	20%	kg&u	716.21	710.00
8501.32.00	- - Of an output exceeding 750 W but not exceeding 75 kW	20%	kg&u	716.22	710.00
8501.33.00	- - Of an output exceeding 75 kW but not exceeding 375 kW	20%	kg&u	716.23	710.00
8501.34.00	- - Of an output exceeding 375 kW	20%	kg&u	716.24	710.00
8501.40.00	- Other AC motors, single-phase	20%	kg&u	716.31	710.00
	- Other AC motors, multi-phase:				
8501.51.00	- - Of an output not exceeding 750 W	20%	kg&u	716.31	710.00
8501.52.00	- - Of an output exceeding 750 W but not exceeding 75 kW	20%	kg&u	716.31	710.00
8501.53.00	- - Of an output exceeding 75 kW	20%	kg&u	716.31	710.00
	- AC generators (alternators):				
8501.61.00	- - Of an output not exceeding 75 kVA	20%	kg&u	716.32	710.00
8501.62.00	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	20%	kg&u	716.32	710.00
8501.63.00	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	20%	kg&u	716.32	710.00
8501.64.00	- - Of an output exceeding 750 kVA	20%	kg&u	716.32	710.00
85.02	Electric generating sets and rotary converters.				
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):				
8502.11.00	- - Of an output not exceeding 75 kVA	20%	kg&u	716.51	710.00
8502.12.00	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	20%	kg&u	716.51	710.00
8502.13.00	- - Of an output exceeding 375 kVA	20%	kg&u	716.51	710.00
8502.20.00	- Generating sets with spark-ignition internal combustion piston engines	20%	kg&u	716.51	710.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Other generating sets:				
8502.31.00	- - Wind-powered	20%	kg&u	716.52	710.00
8502.39.00	- - Other	20%	kg&u	716.52	710.00
8502.40.00	- Electric rotary converters	20%	kg&u	716.40	710.00
8503.00.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	20%	kg	716.90	710.00
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.				
8504.10.00	- Ballasts for discharge lamps or tubes	20%	kg&u	771.23	771.00
	- Liquid dielectric transformers:				
8504.21.00	- - Having a power handling capacity not exceeding 650 kVA	20%	kg&u	771.11	771.00
8504.22.00	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	20%	kg&u	771.11	771.00
8504.23.00	- - Having a power handling capacity exceeding 10,000 kVA	20%	kg&u	771.11	771.00
	- Other transformers:				
8504.31.00	- - Having a power handling capacity not exceeding 1 kVA	20%	kg&u	771.19	771.00
8504.32.00	- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	20%	kg&u	771.19	771.00
8504.33.00	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	20%	kg&u	771.19	771.00
8504.34.00	- - Having a power handling capacity exceeding 500 kVA	20%	kg&u	771.19	771.00
8504.40.00	- Static converters	20%	kg&u	771.21	771.00
8504.50.00	- Other inductors	20%	kg&u	771.25	771.00
8504.90.00	- Parts	20%	kg	771.29	771.00
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.				
	- Permanent magnets and articles intended to become permanent magnets after magnetization:				
8505.11.00	- - Of metal	20%	kg	778.81	778.80

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8505.19.00	- - Other	20%	kg	778.81	778.80
8505.20.00	- Electro-magnetic couplings, clutches and brakes	20%	kg	778.81	778.80
8505.90.00	- Other, including parts	20%	kg	778.81	778.80
85.06	Primary cells and primary batteries				
8506.10.00	- Manganese dioxide	20%	kg	778.11	778.10
8506.30.00	- Mercuric oxide	20%	kg	778.11	778.10
8506.40.00	- Silver oxide	20%	kg	778.11	778.10
8506.50.00	- Lithium	20%	kg	778.11	778.10
8506.60.00	- Air-zinc	20%	kg	778.11	778.10
8506.80.00	- Other primary cells and primary batteries.	20%	kg	778.11	778.10
8506.90.00	- Parts	20%	kg	778.17	778.10
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).				
8507.10.00	- Lead-acid, of a kind used for starting piston engines	20%	kg	778.12	778.10
8507.20.00	- Other lead-acid accumulators	20%	kg	778.12	778.10
8507.30.00	- Nickel-cadmium	20%	kg	778.12	778.10
8507.40.00	- Nickel-iron	20%	kg	778.12	778.10
8507.50.00	- Nickel-metal hydride	20%	kg	778.12	778.10
8507.60.00	- Lithium-ion	20%	kg	778.12	778.10
8507.80.00	- Other accumulators	20%	kg	778.12	778.10
8507.90.00	- Parts:	20%	kg	778.19	778.10
85.08	Vacuum cleaners				
	- With self-contained electric motor:				
8508.11.00	- - Of a power not exceeding 1,500W and having a dust bag or other receptacle capacity not exceeding 20 L	20%	kg	###	778.70
8508.19.00	- - Other	20%	kg	###	778.70
8508.60.00	- Other vacuum cleaners	20%	kg	###	778.70
8508.70.00	- Parts	20%	kg	###	778.70
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors:	20%	kg&u	775.72	775.70
8509.80.00	- Other appliances:	20%	kg&u	775.73	775.70
8509.90.00	- Parts	20%	kg	775.79	775.70
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.				
8510.10.00	- Shavers	20%	kg&u	775.41	775.40
8510.20.00	- Hair clippers	20%	kg&u	775.42	775.40
8510.30.00	- Hair-removing appliances	20%	kg&u	775.73	775.70
8510.90.00	- Parts	20%	kg	775.49	775.40
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.				
8511.10.00	- Sparking plugs	20%	kg&u	778.31	778.30
8511.20.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	20%	kg&u	778.31	778.30
8511.30.00	- Distributors; ignition coils	20%	kg&u	778.31	778.30
8511.40.00	- Starter motors and dual purpose starter-generators	20%	kg&u	778.31	778.30
8511.50.00	- Other generators	20%	kg&u	778.31	778.30
8511.80.00	- Other equipment	20%	kg&u	778.31	778.30
8511.90.00	- Parts	20%	kg	778.33	778.30
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.				
8512.10.00	- Lighting or visual signalling equipment of a kind used on bicycles	20%	kg&u	778.34	778.30
8512.20.00	- Other lighting or visual signalling equipment	20%	kg&u	778.34	778.30
8512.30.00	- Sound signalling equipment	20%	kg&u	778.34	778.30
8512.40.00	- Windscreen wipers, defrosters and demisters	20%	kg&u	778.34	778.30

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8512.90.00	- Parts	20%	kg	778.35	778.30
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.				
8513.10.00	- Lamps	20%	kg&u	813.12	813.00
8513.90.00	- Parts	20%	kg	813.80	813.00
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.				
8514.10.00	- Resistance heated furnaces and ovens	20%	kg&u	741.31	741.30
8514.20.00	- Furnaces and ovens functioning by induction or dielectric loss	20%	kg&u	741.32	741.30
8514.30.00	- Other furnaces and ovens	20%	kg&u	741.33	741.30
8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	20%	kg&u	741.34	741.30
8514.90.00	- Parts	20%	kg	741.35	741.30
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.				
	- Brazing or soldering machines and apparatus:				
8515.11.00	- - Soldering irons and guns	20%	kg&u	737.31	730.00
8515.19.00	- - Other	20%	kg&u	737.32	730.00
	- Machines and apparatus for resistance welding of metal:				
8515.21.00	- - Fully or partly automatic	20%	kg&u	737.33	730.00
8515.29.00	- - Other	20%	kg&u	737.34	730.00
	- Machines and apparatus for arc (including plasma arc) welding of metals:				
8515.31.00	- - Fully or partly automatic	20%	kg&u	737.35	730.00
8515.39.00	- - Other	20%	kg&u	737.36	730.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8515.80.00	- Other machines and apparatus	20%	kg&u	737.37	730.00
8515.90.00	- Parts	20%	kg	737.39	730.00
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45				
8516.10.00	- Electric instantaneous or storage water heaters and immersion heaters:	20%	kg&u	775.81	775.80
	- Electric space heating apparatus and electric soil heating apparatus:				
8516.21.00	- - Storage heating radiators	20%	kg&u	775.82	775.80
8516.29.00	- - Other	20%	kg&u	775.82	775.80
	- Electro-thermic hair-dressing or hand-drying apparatus:				
8516.31.00	- - Hair dryers	20%	kg&u	775.83	775.80
8516.32.00	- - Other hair-dressing apparatus	20%	kg&u	775.83	775.80
8516.33.00	- - Hand-drying apparatus	20%	kg&u	775.83	775.80
8516.40.00	- Electric smoothing irons	20%	kg&u	775.84	775.80
8516.50.00	- Microwave ovens	20%	kg&u	775.86	775.80
8516.60.00	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:	20%	kg&u	775.86	775.80
	- Other electro-thermic appliances:				
8516.71.00	- - Coffee or tea makers	20%	kg&u	775.87	775.80
8516.72.00	- - Toasters	20%	kg&u	775.87	775.80
8516.79.00	- - Other	20%	kg&u	775.87	775.80
8516.80.00	- Electric heating resistors	20%	kg&u	775.88	775.80
8516.90.00	- Parts	20%	kg	775.89	775.80
85.17	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Telephone sets, including telephones for cellular networks or for other wireless networks:				
8517.11.00	- - Line telephone sets with cordless handsets	20%	kg&u	764.11	764.10
8517.12.00	- - Telephones for cellular networks or for other wireless networks:	20%	kg&u	764.32	764.30
8517.18.00	- - Other	20%	kg&u	764.32	764.30
	- 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):				
8517.61.00	- - Base stations	20%	kg&u	###	764.30
8517.62.00	- - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	20%	kg&u	###	764.30
8517.69.00	- - Other	20%	kg&u	###	764.30
8517.70.00	- Parts	20%	kg	###	764.30
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.				
8518.10.00	- Microphones and stands therefor	20%	kg&u	764.21	764.20
	- Loudspeakers, whether or not mounted in their enclosures:				
8518.21.00	- - Single loudspeakers, mounted in their enclosures	20%	kg&u	764.22	764.20
8518.22.00	- - Multiple loudspeakers, mounted in the same enclosure	20%	kg&u	764.22	764.20
8518.29.00	- - Other	20%	kg&u	764.23	764.20
8518.30.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers.	20%	kg&u	764.24	764.20
8518.40.00	- Audio-frequency electric amplifiers	20%	kg&u	764.25	764.20
8518.50.00	- Electric sound amplifier sets	20%	kg&u	764.26	764.20
8518.90.00	- Parts	20%	kg	764.92	764.20

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
85.19	Sound recording or reproducing apparatus.				
8519.20.00	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:	20%	kg&u	763.31	763.00
8519.30.00	- Turntables (record-decks)	20%	kg&u	###	763.00
8519.50.00	- Telephone answering machines	20%	kg&u	763.84	763.00
	- Other apparatus:				
8519.81.00	- - Using magnetic, optical or semiconductor media	20%	kg&u	###	763.00
8519.89.00	- - Other	20%	kg&u	###	763.00
[85.20]	Deleted				
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.				
8521.10.00	- Magnetic tape-type	20%	kg&u	763.81	763.00
8521.90.00	- Other	20%	kg&u	763.81	763.00
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.				
8522.10.00	- Pick-up cartridges	20%	kg	764.99	764.90
8522.90.00	- Other	20%	kg	764.99	764.90
85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37				
	- Magnetic media:				
8523.21.00	- - Cards incorporating a magnetic stripe:	20%	kg&u	898.59	898.50
8523.29.00	- - Other:	20%	kg&u	###	898.40
	- Optical media:				
8523.41.00	- - Unrecorded	20%	kg&u	###	898.50
8523.49.00	- - Other	20%	kg&u	###	898.60
	- Semiconductor				
8523.51.00	- - Solid-state non-volatile storage devices	20%	kg&u	###	898.67
8523.52.00	- - Smart cards	20%	kg&u	###	898.70
8523.59.00	- - -Other	20%	kg&u	###	898.90
8523.80.00	- Other	20%	kg&u	###	898.90
[85.24]	Deleted				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.				
8525.50.00	- Transmission apparatus	20%	kg&u	764.31	764.30
8525.60.00	- Transmission apparatus incorporating reception apparatus	20%	kg&u	764.32	764.30
8525.80.00	- Television cameras, digital cameras and videocamera recorders	20%	kg&u	763.81	764.80
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.				
	- Radar apparatus				
8526.10.10	-- Fish finder (sonar)	5%	Kg&u	764.83	764.80
8526.10.90	-- Other	20%	Kg&u	764.83	764.80
	- Other:				
8526.91.00	-- Radio navigational aid apparatus	20%	kg&u	764.83	764.80
8526.92.00	-- Radio remote control apparatus	20%	kg&u	764.83	764.80
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.				
	- Radio-broadcast receivers capable of operating without an external source of power:				
8527.12.00	-- Pocket-size radio cassette-players	20%	kg&u	762.21	762.00
8527.13.00	-- Other apparatus combined with sound recording or reproducing apparatus	20%	kg&u	762.21	762.00
8527.19.00	-- Other	20%	kg&u	762.22	762.00
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:				
8527.21.00	-- Combined with sound recording or reproducing apparatus	20%	kg&u	762.11	762.00
8527.29.00	-- Other	20%	kg&u	762.12	762.00
	- Other:				

8527.91.00	-- Combined with sound recording or reproducing apparatus	20%	kg&u	762.81	762.00
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HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8527.92.00	- - Not combined with sound recording or reproducing apparatus but combined with a clock	20%	kg&u	762.82	762.00
8527.99.00	-- Other	20%	kg&u	762.89	762.00
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio- broadcast receivers or sound or video recording or reproducing apparatus.				
	- Cathode-ray tube monitors:				
8528.41.00	- Of a kind solely or principally used in an automatic data processing system of heading 84.71	20%	kg&u	###	762.00
8528.49.00	-- Other	20%	kg&u	###	762.00
	- Other monitors:				
8528.51.00	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71	20%	kg&u	###	762.00
8528.59.00	-- Other:	20%	kg&u	###	762.00
	- Projectors:				
8528.61.00	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71	20%	kg&u	###	762.00
8528.69.00	-- Other	20%	kg&u	###	762.00
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:				
8528.71.00	-- Not designed to incorporate a video display or screen	20%	kg&u	###	762.00
8528.72.00	-- Other, colour	20%	kg&u	###	762.00
8528.73.00	-- Other, monochrome	20%	kg&u	###	762.00
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.				
8529.10.00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	20%	kg&u	764.93	764.90

8529.90.00	- Other	20%	kg	764.93	764.90
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HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).				
8530.10.00	- Equipment for railways or tramways	20%	kg&u	778.82	778.40
8530.80.00	- Other equipment	20%	kg&u	778.82	778.40
8530.90.00	- Parts	20%	kg	778.83	778.40
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30				
8531.10.00	- Burglar or fire alarms and similar apparatus	20%	kg&u	778.84	778.40
8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	20%	kg&u	778.84	778.40
8531.80.00	- Other apparatus:	20%	kg&u	778.84	778.80
8531.90.00	- Parts	20%	kg	778.85	778.80
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).				
8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	20%	kg	778.61	778.60
	- Other fixed capacitors:				
8532.21.00	- - Tantalum	20%	kg	778.62	778.60
8532.22.00	- - Aluminium electrolytic	20%	kg	778.63	778.60
8532.23.00	- - Ceramic dielectric, single layer	20%	kg	778.64	778.60
8532.24.00	- - Ceramic dielectric, multilayer	20%	kg	778.65	778.60
8532.25.00	- - Dielectric of paper or plastics	20%	kg	778.66	778.60
8532.29.00	- - Other	20%	kg	778.67	778.60
8532.30.00	- Variable or adjustable (pre-set) capacitors	20%	kg	778.68	778.60
8532.90.00	- Parts	20%	kg	778.69	778.60
85.33	Electrical resistors (including rheostats				

	and potentiometers), other than heating resistors.				
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HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8533.10.00	- Fixed carbon resistors, composition or film types	20%	kg	772.31	772.00
	- Other fixed resistors:				
8533.21.00	- - For a power handling capacity not exceeding 20W	20%	kg	772.32	772.00
8533.29.00	- - Other	20%	kg	772.32	772.00
	- Wirewound variable resistors, including rheostats and potentiometers:				
8533.31.00	- - For a power handling capacity not exceeding 20W	20%	kg	772.33	772.00
8533.39.00	- - Other	20%	kg	772.33	772.00
8533.40.00	- Other variable resistors, including rheostats and potentiometers	20%	kg	772.35	772.00
8533.90.00	- Parts	20%	kg	772.38	772.00
8534.00.00	Printed circuits.	20%	kg	772.20	772.00
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors junction boxes), for a voltage exceeding 1,000 volts.				
8535.10.00	- Fuses	20%	kg	772.41	772.00
	- Automatic circuit breakers:				
8535.21.00	- - For a voltage of less than 72.5 kV	20%	kg	772.42	772.00
8535.29.00	- - Other	20%	kg	772.43	772.00
8535.30.00	- Isolating switches and make-and-break switches	20%	kg	772.44	772.00
8535.40.00	- Lightning arresters, voltage limiters and surge suppressors	20%	kg	772.45	772.00
8535.90.00	- Other	20%	kg	772.49	772.00
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets,				

	lamp- holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.				
HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8536.10.00	- Fuses	20%	kg	772.51	772.00
8536.20.00	- Automatic circuit breakers	20%	kg	772.52	772.00
8536.30.00	- Other apparatus for protecting electrical circuits	20%	kg	772.53	772.00
	- Relays:				
8536.41.00	- - For a voltage not exceeding 60V	20%	kg	772.54	772.00
8536.49.00	- - Other	20%	kg	772.54	772.00
8536.50.00	- Other switches	20%	kg	772.55	772.00
	- Lamp-holders, plugs and sockets:				
8536.61.00	- - Lamp-holders	20%	kg	772.57	772.00
8536.69.00	- - Other	20%	kg	772.58	772.00
8536.70.00	- Connectors for optical fibres, optical fibre bundles or cables	20%	kg	772.58	772.00
8536.90.00	- Connectors for optical fibres, optical fibre bundles or cables:	20%	kg	###	772.00
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.				
8537.10.00	- For a voltage not exceeding 1,000 V	20%	kg	772.61	772.00
8537.20.00	- For a voltage exceeding 1,000 V	20%	kg	772.62	772.00
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.				
8538.10.00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37 not equipped with their apparatus	20%	kg	772.81	772.00
8538.90.00	- Other	20%	kg	772.82	772.00
85.39	Electrical filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra- red lamps; arc-				

	lamps.				
8539.10.00	- Sealed beam lamp units	20%	kg&u	778.23	778.20
	- Other filament lamps, excluding ultra-violet or infra-red lamps:				
8539.21.00	- - Tungsten halogen	20%	kg&u	778.21	778.20

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8539.22.00	- - Other, of a power not exceeding 200 W and for a voltage exceeding 100V	20%	kg&u	778.21	778.20
8539.29.00	- - Other	20%	kg&u	778.21	778.20
	- Discharge lamps, other than ultra-violet lamps:				
8539.31.00	- - Fluorescent, hot cathode	20%	kg&u	778.22	778.20
8539.32.00	- - Mercury or sodium vapour lamps; metal halide lamps	20%	kg&u	778.22	778.20
8539.39.00	- - Other	20%	kg&u	778.22	778.20
	- Ultra-violet or infra-red lamps; arc-lamps:				
8539.41.00	- - Arc-lamps	20%	kg&u	778.24	778.20
8539.49.00	- - Other	20%	kg&u	778.24	778.20
8539.90.00	- Parts	20%	kg	778.29	778.20
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).				
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:				
8540.11.00	- - Colour	20%	kg&u	776.11	776.00
8540.12.00	- - Monochrome	20%	kg&u	776.12	776.00
8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	20%	kg&u	776.21	776.00
8540.40.00	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	20%	kg&u	776.23	776.00
8540.60.00	- Other cathode-ray tubes	20%	kg&u	776.23	776.00
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, arcinotrons), excluding grid-controlled tubes:				
8540.71.00	- - Magnetrons	20%	kg&u	776.25	776.00
8540.79.00	- - Other	20%	kg&u	776.25	776.00
	- Other valves and tubes:				

8540.81.00	-- Receiver or amplifier valves and tubes	20%	kg&u	776.27	776.00
8540.89.00	-- Other	20%	kg&u	776.27	776.00
	- Parts:				
8540.91.00	-- Of cathode-ray tubes	20%	kg	776.29	776.00
8540.99.00	-- Other	20%	kg	776.29	776.00
HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.				
8541.10.00	- Diodes, other than photosensitive or light emitting diodes	5%	kg&u	776.31	776.00
	- Transistors, other than photosensitive transistors:				
8541.21.00	-- With a dissipation rate of less than 1 W	5%	kg&u	776.32	776.00
8541.29.00	-- Other	5%	kg&u	776.33	776.00
8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	5%	kg&u	776.35	776.00
8541.40.00	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	5%	kg&u	776.37	776.00
8541.50.00	- Other semiconductor devices	5%	kg&u	776.39	776.00
8541.60.00	- Mounted piezo-electric crystals	5%	kg&u	776.81	776.00
8541.90.00	- Parts	5%	kg	776.88	776.00
85.42	Electronic integrated circuits.				
	- Electronic integrated circuits:				
8542.31.00	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clocks and timing circuits, or other circuits	20%	kg&u	776.99	776.00
8542.32.00	-- Memories	20%	kg&u	776.99	776.00
8542.33.00	-- Amplifiers	20%	kg&u	776.99	776.00
8542.39.00	-- Other	20%	kg&u	776.99	776.00
8542.90.00	- Parts	20%	kg	776.99	776.00
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.				
8543.10.00	- Particle accelerators	20%	kg&u	778.71	778.10
8543.20.00	- Signal generators	20%	kg&u	778.78	778.80
8543.30.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	20%	kg&u	778.78	778.80

	- Other machines and apparatus				
8543.70.10	-- Electrical fencing systems for agricultural purposes	5%	kg&u	778.78	778.80
8543.70.90	-- Other	20%	kg&u	778.78	778.80
8543.90.00	Parts	20%	kg	778.78	778.80

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
85.44	Insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.				
	- Winding wire:				
8544.11.00	-- Of copper:	20%	kg	773.11	773.00
8544.19.00	-- Other	20%	kg	773.11	773.00
8544.20.00	- Co-axial cable and other co-axial electric	20%	kg	773.11	773.00
8544.30.00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircrafts or ships	20%	kg	773.13	773.00
	- Other electric conductors, for a voltage not exceeding 1000 V:				
8544.42.00	-- Fitted with connectors	20%	kg	773.14	773.00
8544.49.00	-- Other	20%	kg	773.15	773.00
8544.60.00	- Other electric conductors, for a voltage exceeding 1,000 V	20%	kg	773.15	773.00
8544.70.00	- Optical fibre cables	20%	kg	773.18	773.00
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.				
	- Electrodes:				
8545.11.00	-- Of a kind used for furnaces	20%	kg	778.86	778.80
8545.19.00	-- Other	20%	kg	778.86	778.80
8545.20.00	- Brushes	20%	kg	778.86	778.80
8545.90.00	- Other	20%	kg	778.86	778.80
85.46	Electrical insulators of any material.				
8546.10.00	- Of glass	20%	kg	773.22	773.00
8546.20.00	- Of ceramics	20%	kg	773.23	773.00
8546.90.00	- Other	20%	kg	773.24	773.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
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.				
8547.10.00	- Insulating fittings of ceramics	20%	kg	773.26	773.00
8547.20.00	- Insulating fittings of plastics	20%	kg	773.28	773.00
8547.90.00	- Other	20%	kg	773.29	773.00
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.				
8548.10.00	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	20%	kg	778.12	778.10
8548.90.00	- Other	20%	kg	778.89	778.10

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes

1. This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (i) Arms (Chapter 93);
 - (j) Lamps or lighting fittings of heading 94.05; or
 - (k) Brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section:
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
- (b) In Chapter 87 if designed to travel over land or over both land and water;
- (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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

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

CHAPTER 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

Notes.

1. This Chapter does not cover:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2. Heading 86.07 applies, *inter alia*, to:
 - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel-bogies;
 - (c) Axle boxes; brake gear;
 - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - (e) Coachwork.

3. Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to:
 - (a) Assembled track, turntables, platform buffers, loading gauges;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators.				
8601.10.00	- Powered from an external source of electricity	20%	kg&u	791.11	786.00
8601.20.00	- Powered by electric accumulators	20%	kg&u	791.15	786.00
86.02	Other rail locomotives; locomotive tenders.				
8602.10.00	- Diesel-electric locomotives	20%	kg&u	791.21	786.00
8602.90.00	- Other	20%	kg&u	791.29	786.00
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04				
8603.10.00	- Powered from an external source of electricity	20%	kg&u	791.61	786.00
8603.90.00	- Other	20%	kg&u	791.69	786.00
8604.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	20%	kg&u	791.81	786.00
8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	35%	kg&u	791.70	782.00
86.06	Railway or tramway goods vans and wagons, not self-propelled.				
8606.10.00	- Tanks wagons and the like	20%	kg&u	791.82	786.00
8606.30.00	- Self-discharging vans and wagons, other than those of subheading 8606.10	20%	kg&u	791.82	786.00
	- Other:				

8606.91.00	-- Covered and closed	20%	kg&u	791.82	786.00
8606.92.00	-- Open, with non-removable sides of a height exceeding 60cm	20%	kg&u	791.82	786.00
8606.99.00	-- Other	20%	kg&u	791.82	786.00
HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
86.07	Parts of railway or tramway locomotives or rolling-stock.				
	- Bogies, bissel-bogies, axles and wheels, and parts thereof:				
8607.11.00	-- Driving bogies and bissel-bogies	20%	kg	791.99	786.00
8607.12.00	-- Other bogies and bissel-bogies	20%	kg	791.99	786.00
8607.19.00	-- Other, including parts	20%	kg	791.99	786.00
	- Brakes and parts thereof:				
8607.21.00	-- Air brakes and parts thereof	20%	kg	791.99	786.00
8607.29.00	- Other	20%	kg	791.99	786.00
8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	20%	kg	791.99	786.00
	- Other:				
8607.91.00	-- Of locomotives	20%	kg	791.99	786.00
8607.99.00	-- Other	20%	kg	791.99	786.00
8608.00.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	20%	kg	791.91	786.00
8609.00.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	20%	kg&u	786.30	786.00

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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8701	Tractors (other than tractors of heading 87.09).				
8701.10.00	- Pedestrian controlled tractors	20%	kg&u	722.41	720.00
8701.20.00	- Road tractors for semi-trailers	20%	kg&u	722.41	720.00
8701.30.00	- Track-layinh tractors	20%	kg&u	722.41	720.00
8701.40.00	- Agricultural Machinery > £300.00	5%	Kg&u	722.41	720.00
8701.90.00	- Other	20%	kg&u	722.41	720.00
8702.	Motor vehicles for the transport of ten or more persons, including the driver.				
8702.10.00	- With compression ignition internal combustion piston engine (diesel or semi-diesel)	35%	kg&u	783.11	783.00
8702.90.00	- Other	35%	kg&u	783.11	783.00
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.				
8703.10.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	35%	kg&u	781.10	783.00
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:				
8703.21.10	CO2 Emissions 0-100g per km	15%	kg&u	781.21	783.00
8703.21.20	CO2 Emissions 101-120g per km	25%	kg&u	781.21	783.00
8703.21.30	CO2 Emissions 121-165g per km	35%	kg&u	781.21	783.00
8703.21.40	CO2 Emissions 166-185g per km	40%	kg&u	781.21	783.00
8703.21.50	CO2 Emissions > 185g per km	45%	kg&u	781.21	783.00
8703.22.10	CO2 Emissions 0-100g per km	15%	kg&u	781.21	783.00
8703.22.20	CO2 Emissions 101-120g per km	25%	kg&u	781.21	783.00
8703.22.30	CO2 Emissions 121-165g per km	35%	kg&u	781.21	783.00
8703.22.40	CO2 Emissions 166-185g per km	40%	kg&u	781.21	783.00
8703.22.50	CO2 Emissions > 185g per km	45%	kg&u	781.21	783.00
8703.23.10	CO2 Emissions 0-100g per km	15%	kg&u	781.21	783.00
8703.23.20	CO2 Emissions 101-120g per km	25%	kg&u	781.21	783.00
8703.23.30	CO2 Emissions 121-165g per km	35%	kg&u	781.21	783.00
8703.23.40	CO2 Emissions 166-185g per km	40%	kg&u	781.21	783.00

8703.23.50	CO2 Emissions > 185g per km	45%	kg&u	781.21	783.00
8703.24.10	CO2 Emissions 0-100g per km	15%	kg&u	781.21	783.00
8703.24.20	CO2 Emissions 101-120g per km	25%	kg&u	781.21	783.00
8703.24.30	CO2 Emissions 121-165g per km	35%	kg&u	781.21	783.00
8703.24.40	CO2 Emissions 166-185g per km	40%	kg&u	781.21	783.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8703.24.50	CO2 Emissions > 185g per km	45%	kg&u	781.21	783.00
8703.31.10	CO2 Emissions 0-100g per km	15%	kg&u	781.21	783.00
8703.31.20	CO2 Emissions 101-120g per km	25%	kg&u	781.21	783.00
8703.31.30	CO2 Emissions 121-165g per km	35%	kg&u	781.21	783.00
8703.31.40	CO2 Emissions 166-185g per km	40%	kg&u	781.21	783.00
8703.31.50	CO2 Emissions > 185g per km	45%	kg&u	781.21	783.00
8703.32.10	CO2 Emissions 0-100g per km	15%	kg&u	781.21	783.00
8703.32.20	CO2 Emissions 101-120g per km	25%	kg&u	781.21	783.00
8703.32.30	CO2 Emissions 121-165g per km	35%	kg&u	781.21	783.00
8703.32.40	CO2 Emissions 166-185g per km	40%	kg&u	781.21	783.00
8703.32.50	CO2 Emissions > 185g per km	45%	kg&u	781.21	783.00
8703.33.10	CO2 Emissions 0-100g per km	15%	kg&u	781.21	783.00
8703.33.20	CO2 Emissions 101-120g per km	25%	kg&u	781.21	783.00
8703.33.30	CO2 Emissions 121-165g per km	35%	kg&u	781.21	783.00
8703.33.40	CO2 Emissions 166-185g per km	40%	kg&u	781.21	783.00
8703.33.50	CO2 Emissions > 185g per km	45%	kg&u	781.21	783.00
8703.90.00	- Other	45%	kg&u	781.21	783.00
87.04	Motor vehicles for the transport of goods.				
8704.10.00	- Dumpers designed for off-highway use	35%	kg&u	782.11	782.00
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	35%	kg&u	782.19	782.00
8704.21.00	- - g.v.w not exceeding 5 tonnes	35%	kg&u	782.19	782.00
8704.22.00	- - g.v.w exceeding 5 tonnes but not exceeding 20 tonnes	35%	kg&u	782.19	782.00
8704.23.00	- - g.v.w exceeding 20 tonnes	35%	kg&u	782.19	782.00
8704.31.00	- - g.v.w not exceeding 5 tonnes	35%	kg&u	782.19	782.00

8704.32.00	- - g.v.w exceeding 5 tonnes	35%	kg&u	782.19	782.00
8704.90.00	- Other	35%	kg&u	782.19	782.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)				
8705.10.00	- Crane lorries	35%	kg&u	782.21	782.00
8705.20.00	- Mobile drilling derricks	35%	kg&u	782.23	782.00
8705.30.00	- Fire fighting vehicles	35%	kg&u	782.25	782.00
8705.40.00	- Concrete-mixer lorries	35%	kg&u	782.27	782.00
8705.90.00	- Other	35%	kg&u	782.29	782.00
8706.00.00	Chassis fitted with engines for the motor vehicles of headings 87.01 to 87.05.	20%	kg&u	784.11	784.00
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.				
8707.10.00	- For the vehicles of heading 87.03	20%	kg&u	784.21	784.00
8707.90.00	- Other:	20%	kg&u	784.25	784.00
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.				
8708.10.00	- Bumpers and parts thereof	20%	kg	784.31	784.00
	- Other parts and accessories of bodies (including cabs):				
8708.21.00	- - Safety seat belts	20%	kg	784.32	784.00
8708.29.00	- - Other	20%	kg	784.32	784.00
8708.30.00	- Brakes and servo-brakes; parts thereof:	20%	kg	784.33	784.00
8708.40.00	- Gear boxes	20%	kg	784.34	784.00
8708.50.00	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	20%	kg	784.35	784.00
8708.70.00	- Road wheels and parts and accessories thereof	20%	kg	784.35	784.00
8708.80.00	- Suspension systems and parts thereof (including	20%	kg	784.35	784.00

	shock-absorbers				
	- Other parts and accessories:				
8708.91.00	- - Radiators and parts thereof	20%	kg	784.35	784.00
8708.92.00	- - Silencers (mufflers) and exhaust pipes; parts thereof	20%	kg	784.35	784.00
8708.93.00	- - Clutches and parts thereof	20%	kg	784.35	784.00
HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8708.94.00	- - Steering wheels, steering columns and steering boxes; parts thereof	20%	kg	784.35	784.00
8708.95.00	- - Safety airbags with inflator system; parts thereof	20%	kg	784.35	784.00
8708.99.00	- - Other:	20%	kg	784.39	784.00
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.				
	- Vehicles:				
8709.11.00	- - Electrical	20%	kg&u	774.14	744.00
8709.19.00	- - Other	20%	kg&u	774.15	744.00
8709.90.00	- Parts	20%	kg&u	774.19	744.00
8710.00.00	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.	35%	kg&u	891.11	783.00
8711.	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.				
8711.10.00	- - With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	35%	kg&u	785.11	785.10
8711.20.00	- - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	35%	kg&u	785.11	785.10
8711.30.00	- - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	35%	kg&u	785.11	785.10
8711.40.00	- - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	35%	kg&u	785.11	785.10
8711.50.00	- - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	35%	kg&u	785.11	785.10
8711.90.00	- Other	35%	kg&u	785.11	785.10

8712.00.00	Bicycles and other cycles (including delivery tricycles), not motorized.	20%	kg&u	785.21	785.20
87.13	Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.				
8713.10.00	- Not mechanically propelled	20%	kg&u	785.311	785.30
HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8713.90.00	- Other	20%	kg&u	785.319	785.30
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13				
8714.10.00	- Of motorcycles (including mopeds)	20%	kg	785.36	785.35
8714.20.00	- Of carriages for disabled persons	20%	kg	785.36	785.30
	- Other:				
8714.91.00	- - Frames and forks, and parts thereof	20%	kg	785.37	785.30
8714.92.00	- Wheel rims and spokes	20%	kg	785.37	785.30
8714.93.00	- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	20%	kg	785.37	785.30
8714.94.00	- Brakes, including coaster braking hubs and hub brakes, and parts thereof	20%	kg	785.37	785.30
8714.95.00	- - Saddles	20%	kg&u	785.37	785.30
8714.96.00	- - Pedals and crank-gear, and parts thereof	20%	kg	785.37	785.30
8714.99.00	- - Other	20%	kg	785.37	785.30
8715.00.00	Baby carriages and parts thereof.	5%	kg	894.10	894.10
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.				
8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	20%	kg&u	786.10	786.00
8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	20%	kg&u	786.21	786.00
	- Other trailers and semi-trailers for the transport of goods:				
8716.31.00	- - Tanker trailers and tanker semi-trailers	20%	kg&u	786.22	786.00
8716.39.00	- - Other	20%	kg&u	786.29	786.00
8716.40.00	- Other trailers and semi-trailers	20%	kg&u	786.83	786.00
8716.80.00	- Other vehicles:	20%	kg&u	786.85	786.00
8716.90.00	- Parts	20%	kg&u	786.85	786.00

CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Subheading Note.

1. For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	20%	kg& u	792.81	792.00
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.				
	- Helicopters:				
8802.11.00	- - Of an unladen weight not exceeding 2,000 kg	20%	kg& u	792.11	792.00
8802.12.00	- - Of an unladen weight exceeding 2,000 kg	20%	kg& u	792.15	792.00
8802.20.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	20%	kg& u	792.2	792.00
8802.30.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	20%	kg& u	792.3	792.00
8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	20%	kg& u	792.4	792.00
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	20%	kg& u	792.5	792.00
88.03	Parts of goods of heading 88.01 or 88.02.				
8803.10.00	- Propellers and rotors and parts thereof	20%	kg	792.91	792.00
8803.20.00	- Under-carriages and parts thereof	20%	kg	792.93	792.00
8803.30.00	- Other parts of aeroplanes or helicopters	20%	kg	792.95	792.00
8803.90.00	- Other	20%	kg	792.97	792.00
8804.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	20%	kg	899.90	899.96
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.				
8805.10.00	- Aircraft launching gear and parts thereof; deck- arrestor or similar gear and parts thereof	20%	kg	792.83	792.00
	- Ground flying trainers and parts thereof:				

8805.21.00	- - Air combat simulators and parts thereof	20%	kg	792.83	792.00
8805.29.00	- Other	20%	kg	792.83	792.00

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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
8901.00.00	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.				
8901.10.00	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	20%	kg&u	793.28	793.00
8901.20.00	- Tankers	20%	kg&u	793.28	793.00
8901.30.00	- Refrigerated vessels, other than those of subheading 8901.20	20%	kg&u	793.28	793.00
8901.90.00	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	20%	kg&u	793.28	793.00
8902.00.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	20%	kg&u	793.24	793.00
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.				
8903.10.00	- Inflatable	20%	kg&u	793.11	793.00
	- Other:				
8903.91.00	- Sailboats, with or without auxiliary motor	20%	kg&u	793.12	793.00
8903.92.00	- Motorboats, other than outboard motors boats	20%	kg&u	793.19	793.00
8903.99.00	- - Other	20%	kg	793.19	793.00
8904.00.00	Tugs and pusher craft.	20%	kg&u	793.70	793.00
89.05	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.				
8905.10.00	- Dredgers	20%	kg&u	793.51	793.00

8905.20.00	- Floating or submersible drilling or production platforms	20%	kg&u	793.55	793.00
8905.90.00	- Other:	20%	kg&u	793.59	793.00
89.06	Other vessels, including warships and lifeboats other than rowing boats.				
8906.10.00	- Warships	20%	kg&u	793.29	793.00
8906.90.00	- Other	20%	kg&u	793.29	793.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).				
8907.10.00	- Inflatable rafts	20%	kg&u	793.91	793.00
8907.90.00	- Other:	20%	kg&u	793.99	793.00
8908.00.00	Vessels and other floating structures for breaking up.	20%	kg&u	793.30	793.00

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 sensitized 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;
- (i) Searchlights or spotlights of heading 94.05;
 - (j) Articles of Chapter 95;
 - (k) Capacity measures, which are to be classified according to their constituent material; or
 - (l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
 - (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;
 - (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
 - (c) All other parts and accessories are to be classified in heading 90.33.
 3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
 4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
 5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
 6. For the purposes of heading 90.21, the expression “orthopaedic appliances” means appliances for:
 - Preventing or correcting bodily deformities; or
 - Supporting or holding parts of the body following an illness, operation or injury.
 Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
 7. Heading 90.32 applies only to:
 - (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and
 - (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically

controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.				
9001.10.00	- Optical fibres, optical fibre bundles and cables	20%	kg	884.19	884.00
9001.20.00	- Sheets and plates of polarising material	20%	kg	884.19	884.00
9001.30.00	- Contact lenses	20%	kg&u	884.11	884.00
9001.40.00	- Spectacle lenses of glass	20%	kg&u	884.15	884.00
9001.50.00	- Spectacle lenses of other materials	20%	kg&u	884.17	884.00
9001.90.00	- Other:	20%	kg&u	884.19	884.00
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.				
	- Objective lenses:				
9002.11.00	- - For cameras, projectors or photographic enlargers or reducers	20%	kg	884.31	884.00
9002.19.00	- - Other	20%	kg	884.32	884.00
9002.20.00	- Filters	20%	kg	884.33	884.00
9002.90.00	- Other	20%	kg	884.39	884.00
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.				
	- Frames and mountings:				
9003.11.00	- - Of plastic	20%	kg&u	884.21	884.00
9003.19.00	- - Of other materials	20%	kg&u	884.21	884.00

9003.90.00	- Parts	20%	kg	884.22	884.00
90.04	Spectacles, goggles and the like, corrective, protective or other.				
9004.10.00	- Sunglasses	20%	kg&u	884.23	884.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
9004.90.00	- Other	20%	kg&u	884.23	884.00
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.				
9005.10.00	- Binoculars	20%	kg&u	871.11	871.00
9005.80.00	- Other instruments:	20%	kg&u	871.15	871.00
9005.90.00	- Parts and accessories (including mountings):	20%	kg&u	871.19	871.00
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.				
9006.10.00	- Cameras of a kind used for preparing printing plates or cylinders	20%	kg&u	881.11	881.00
9006.30.00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	20%	kg&u	881.11	881.00
9006.40.00	- Instant print cameras	20%	kg&u	881.11	881.00
	- Other cameras:				
9006.51.00	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	20%	kg&u	881.11	881.00
9006.52.00	- - Other, for roll film of a width less than 35 mm	20%	kg&u	881.11	881.00
9006.53.00	- - Other, for roll film of a width of 35 mm	20%	kg&u	881.11	881.00

9006.59.00	-- Other	20%	kg&u	881.11	881.00
	- Photographic flashlight apparatus and flashbulbs:				
9006.61.00	-- Discharge lamp (“electronic”) flashlight apparatus	20%	kg&u	881.13	881.00
9006.69.00	-- Other	20%	kg&u	881.13	881.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Parts and accessories:				
9006.91.00	-- For cameras	20%	kg	881.14	881.00
9006.99.00	-- Other	20%	kg	881.15	881.00
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.				
9007.10.00	- Cameras	20%	kg&u	881.21	881.00
9007.20.00	- Projectors:	20%	kg&u	881.22	881.00
	- Parts and accessories:				
9007.91.00	-- For cameras	20%	kg	881.20	881.00
9007.92.00	-- For projectors	20%	kg	881.20	881.00
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.				
9008.50.00	- Projectors, enlargers and reducers:	20%	kg	881.33	881.00
9008.90.00	- Parts and accessories	20%	kg	881.34	881.00
[90.09]	Deleted				
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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HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinemato- graphic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	20%	kg&u	881.35	882.00
9010.50.00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	20%	kg&u	881.35	882.00
9010.60.00	- Projection screens	20%	kg&u	881.35	882.00
9010.90.00	- Parts and accessories	20%	kg	881.36	882.00
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.				
9011.10.00	- Stereoscopic microscopes	20%	kg&u	871.41	871.00
9011.20.00	- Other microscopes, for photomicrography, cine-photomicrography or microprojection	20%	kg&u	871.43	871.00
9011.80.00	- Other microscopes	20%	kg&u	871.43	871.00
9011.90.00	- Parts and accessories	20%	kg	871.49	871.00
90.12	Microscopes other than optical microscopes; diffraction apparatus.				
9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	20%	kg&u	871.31	871.00
9012.90.00	- Parts and accessories	20%	kg	871.39	871.00
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than				

	laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.				
9013.10.00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	20%	kg&u	871.91	871.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
9013.20.00	- Lasers, other than laser diodes	20%	kg&u	871.92	871.00
9013.80.00	- Other devices, appliances and instruments	20%	kg&u	871.93	871.00
9013.90.00	- Parts and accessories	20%	kg	871.99	871.00
90.14	Direction finding compasses; other navigational instruments and appliances.				
9014.10.00	- Direction finding compasses	20%	kg&u	874/11	874.00
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	20%	kg&u	874.11	874.00
9014.80.00	- Other instruments and appliances	20%	kg	871.99	874.00
9014.90.00	- Parts and accessories	20%	kg	874.12	874.00
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.				
9015.10.00	- Rangefinders	20%	kg&u	874.13	874.00
9015.20.00	- Theodolites and tachymeters (tacheometers)	20%	kg&u	874.13	874.00
9015.30.00	- Levels	20%	kg&u	874.13	874.00
9015.40.00	- Photogrammetrical surveying instruments and appliances	20%	kg	874.13	874.00
9015.80.00	- Other instruments and appliances	20%	kg&u	874.13	874.00
9015.90.00	- Parts and accessories	20%	kg	874.14	874.00

9016.00.00	Balances of a sensitivity of 5 cg or better, with or without weights.	20%	kg	874.51	874.00
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HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
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, calipers), not specified or included elsewhere in this Chapter.				
9017.10.00	- Drafting tables and machines, whether or not automatic	20%	kg&u	874.22	874.00
9017.20.00	- Other drawing, marking-out or mathematical calculating instruments	20%	kg&u	874.22	874.00
9017.30.00	- Micrometers, calipers and gauges	20%	kg&u	874.23	874.00
9017.80.00	- Other instruments	20%	kg&u	874.23	874.00
9017.90.00	- Parts and accessories	20%	kg	874.24	874.00
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.				
	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters)				
9018.11.00	- - Electro-cardiographs	20%	kg&u	774.11	774.00
9018.12.00	- - Ultrasonic scanning apparatus	20%	kg&u	774.12	774.00
9018.13.00	- - Magnetic resonance imaging apparatus	20%	kg&u	774.12	774.00
9018.14.00	- - Scintigraphic apparatus	20%	kg&u	774.12	774.00
	- - Other				
9018.19.10	- - - Artificial insemination instruments for animal husbandry	5%	kg&u	774.12	774.00
9018.19.90	- - - Other	20%	kg&u	774.12	774.00

9018.20.00	- Ultra-violet or infra-red ray apparatus	20%	kg	774.13	774.00
	- Syringes, needles, catheters, cannulae and the like				
9018.31.00	- - Syringes, with or without needles	20%	kg&u	872.211	872.00
9018.32.00	- - Tubular metal needles and needles for sutures	20%	kg	872.212	872.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
9018.39.00	- - Other	20%	kg&u	872.21	872.00
	- Other instruments and appliances, used in dental sciences:				
9018.41.00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	20%	kg&u	872.11	872.00
9018.49.00	- - Other	20%	kg&u	872.19	872.00
9018.50.00	- Other ophthalmic instruments and appliances	20%	kg	872.25	872.00
9018.90.00	- Other instruments and appliances	20%	kg&u	872.29	872.00
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.				
9019.10.00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	20%	kg	872.31	872.00
9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	20%	kg	872.33	872.00
9020.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	20%	kg	872.35	872.00
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.				

9021.10.00	- Orthopaedic or fracture appliances	20%	kg	###	899.60
	- Artificial teeth and dental fittings:				
9021.21.00	- Artificial teeth	20%	kg	899.65	899.60
9021.29.00	- - Other	20%	kg	899.65	899.60

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
	- Other artificial parts of the body:				
9021.31.00	- - Artificial joints	20%	kg	899.66	899.60
9021.39.00	- - Other	20%	kg	899.66	899.60
9021.40.00	- Hearing aids, excluding parts and accessories	20%	kg&u	899.6	899.60
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	20%	kg&u	899.67	899.60
9021.90.00	- Other	20%	kg	899.69	899.60
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.				
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:				
9022.12.00	- - Computed tomography apparatus	20%	kg&u	774.21	774.00
9022.13.00	- - Other, for dental uses	20%	kg&u	774.21	774.00
9022.14.00	- - Other, for medical, surgical or veterinary uses	20%	kg&u	774.21	774.00
9022.19.00	- For other uses	20%	kg&u	774.21	774.00
	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography				

	or radiotherapy apparatus:				
9022.21.00	- - For medical, surgical, dental or veterinary uses	20%	kg&u	774.22	774.00
9022.29.00	- - For other uses	20%	kg&u	774.22	774.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
9022.30.00	- X-ray tubes	20%	kg&u	774.23	774.00
9022.90.00	- Other, including parts and accessories	20%	kg	774.29	774.00
9023.00.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	20%	kg	874.52	874.00
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).				
9024.10.00	- Machines and appliances for testing metals	20%	kg&u	874.53	774.00
9024.80.00	- Other machines and appliances	20%	kg&u	874.53	774.00
9024.90.00	- Parts and accessories	20%	kg&u	874.54	774.00
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.				
	- Thermometers and pyrometers, not combined with other instruments:				
9025.11.00	- - Liquid-filled, for direct reading	20%	kg&u	874.55	874.00
9025.19.00	- - Other	20%	kg&u	874.55	874.00
9025.80.00	- Other instruments:	20%	kg&u	874.55	874.00
9025.90.00	- Parts and accessories	20%	kg	874.56	874.00
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids				

	or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.				
9026.10.00	- For measuring or checking the flow or level of liquids	20%	kg&u	874.31	874.00
9026.20.00	- For measuring or checking pressure	20%	kg&u	874.35	874.00
HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
9026.80.00	- Other instruments or apparatus	20%	kg&u	874.37	874.00
9026.90.00	- Parts and accessories	20%	kg	874.39	874.00
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.				
9027.10.00	- Gas or smoke analysis apparatus	20%	kg&u	874.41	874.00
9027.20.00	- Chromatographs and electrophoresis instruments	20%	kg&u	874.42	874.00
9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	20%	kg&u	874.43	874.00
9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	20%	kg&u	874.45	874.00
9027.80.00	- Other instruments and apparatus	20%	kg&u	874.46	874.00
9027.90.00	- Microtomes; parts and accessories	20%	kg	874.49	874.00
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.				
9028.10.00	- Gas meters	20%	kg&u	873.11	873.00
9028.20.00	- Liquid meters	20%	kg&u	873.13	873.00
9028.30.00	- Electricity meters	20%	kg&u	873.15	873.00

9028.90.00	- Parts and accessories	20%	kg	873.19	873.00
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.				

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
9029.10.00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	20%	kg&u	873.21	873.00
9029.20.00	- Speed indicators and tachometers; stroboscopes	20%	kg&u	873.25	873.00
9029.90.00	- Parts and accessories	20%	kg	873.29	873.00
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X- ray, cosmic or other ionizing radiations.				
9030.10.00	- Instruments and apparatus for measuring or detecting ionizing radiations	20%	kg&u	874.71	874.00
9030.20.00	- Oscilloscopes and oscillographs	20%	kg&u	874.73	874.00
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:				
9030.31.00	- - Multimeters, without a recording device	20%	kg&u	874.75	874.00
9030.32.00	- - Multimeters with a recording device	20%	kg&u	###	874.00
9030.33.00	- - Other, without a recording device	20%	kg&u	###	874.00
9030.39.00	- - Other, with a recording device	20%	kg&u	874.75	874.00
9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	20%	kg&u	874.76	874.00
	- Other instruments and apparatus:				

9030.82.00	- For measuring or checking semiconductor wafers or devices	20%	kg&u	874.78	874.00
9030.84.00	- - Other, with a recording device	20%	kg&u	874.78	874.00
9030.89.00	- - Other	20%	kg&u	874.78	874.00
9030.90.00	- Parts and accessories	20%	kg	874.79	874.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.				
9031.10.00	- Machines for balancing mechanical parts	20%	kg&u	874.25	874.00
9031.20.00	- Test benches	20%	kg&u	874.25	874.00
	- Other optical instruments and appliances:				
9031.41.00	- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	20%	kg&u	874.25	874.00
9031.49.00	- - Other	20%	kg&u	874.25	874.00
9031.80.00	- Other instruments, appliances and machines	20%	kg&u	874.25	874.00
9031.90.00	- Parts and accessories	20%	kg	874.26	874.00
90.32	Automatic regulating or controlling instruments and apparatus.				
9032.10.00	- Thermostats	20%	kg&u	874.61	874.00
9032.20.00	- Manostats	20%	kg&u	874.63	874.00
	- Other instruments and apparatus:				
9032.81.00	- - Hydraulic or pneumatic	20%	kg&u	874.65	874.00
9032.89.00	- - Other	20%	kg&u	874.65	874.00
9032.90.00	- Parts and accessories	20%	kg	874.69	874.00
9033.00.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	20%	kg	874.90	874.00

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 No. 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
 - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
 - (e) Articles of heading 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading 84.82); or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.				
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:				
9101.11.00	- - With mechanical display only	20%	kg&u	885.31	885.00
9101.19.00	- - Other	20%	kg&u	885.31	885.00
	- Other wrist-watches, whether or not incorporating a stop-watch facility:				
9101.21.00	- - With automatic winding	20%	kg&u	885.32	885.00
9101.29.00	- - Other	20%	kg&u	885.32	885.00
	- Other:				
9101.91.00	- - Electrically operated	20%	kg&u	885.39	885.00
9101.99.00	- - Other	20%	kg&u	885.39	885.00
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.				
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:				
9102.11.00	- - With mechanical display only	20%	kg&u	885.41	885.00
9102.12.00	- - With opto-electronic display only	20%	kg&u	885.41	885.00
9102.19.00	- - Other	20%	kg&u	885.41	885.00
	- Other wrist-watches, whether or not incorporating a stop-watch facility:				
9102.21.00	- - With automatic winding	20%	kg&u	885.42	885.00
9102.29.00	- - Other	20%	kg&u	885.42	885.00
	- Other:				

9102.91.00	- - Electrically operated	20%	kg&u	885.49	885.00
9102.99.00	- - Other	20%	kg&u	885.49	885.00
91.03	Clocks with watch movements, excluding clocks of heading 91.04.				
9103.10.00	- Electrically operated	20%	kg&u	885.70	885.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
9103.90.00	- Other	20%	kg&u	885.73	885.00
9104.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	20%	kg&u	885.71	885.00
91.05	Other clocks.				
	- Alarm clocks:				
9105.11.00	- - Electrically operated	20%	kg&u	885.74	885.00
9105.19.00	- - Other	20%	kg&u	885.75	885.00
	- Wall clocks:				
9105.21.00	- - Electrically operated	20%	kg&u	885.76	885.00
9105.29.00	- - Other	20%	kg&u	885.77	885.00
	- Other:				
9105.91.00	- - Electrically operated	20%	kg&u	885.78	885.00
9105.99.00	- - Other	20%	kg&u	885.79	885.00
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).				
9106.10.00	- Time-registers; time-recorders	20%	kg&u	885.94	885.00
9106.90.00	- Other	20%	kg&u	885.94	885.00
9107.00.00	Time switches with clock or watch movement or with synchronous motor.	20%	kg&u	885.95	885.00

91.08	Watch movements, complete and assembled.				
	- Electrically operated:				
9108.11.00	- With mechanical display only or with a device to which a mechanical display can be incorporated.	20%	kg&u	885.51	885.00
9108.12.00	- - With opto-electronic display only	20%	kg&u	885.51	885.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
9108.19.00	- - Other	20%	kg&u	885.51	885.00
9108.20.00	- With automatic winding	20%	kg&u	885.52	885.00
9108.90.00	- Other	20%	kg&u	885.52	885.00
91.09	Clock movements, complete and assembled.				
9109.10.00	- Electrically operated	20%	kg&u	885.96	885.00
9109.90.00	- Other	20%	kg&u	885.96	885.00
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.				
	- Of watches:				
9110.11.00	- Complete movements, unassembled or partly assembled (movement sets)	20%	kg&u	885.98	885.00
9110.12.00	- - Incomplete movements, assembled	20%	kg	885.98	885.00
9110.19.00	- - Rough movements	20%	kg	885.98	885.00
9110.90.00	- Other	20%	kg	885.98	885.00
91.11	Watch cases and parts thereof				
9111.10.00	Cases of precious metal or of metal clad with precious metal	20%	kg&u	885.91	885.00
9111.20.00	Cases of base metal, whether or not gold-or silver- plated	20%	kg&u	885.91	885.00
9111.80.00	- Other cases	20%	kg&u	885.91	885.00
9111.90.00	- Parts	20%	kg	885.91	885.00

91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.				
9112.20.00	- Cases	20%	kg&u	885.97	885.00
9112.90.00	- Parts	20%	kg	885.97	885.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
91.13					
9113.10.00	- Of precious metal or of metal clad with precious metal	20%	kg	885.92	885.00
9113.20.00	- Of base metal, whether or not gold-or silver-plated	20%	kg	885.92	885.00
9113.90.00	- Other	20%	kg	885.93	885.00
91.14	Other clock or watch parts.				
9114.10.00	- Springs, including hair-springs	20%	kg	885.99	885.00
9114.30.00	- Dials	20%	kg	885.99	885.00
9114.40.00	- Plates and bridges	20%	kg	885.99	885.00
9114.90.00	- Other:	20%	kg	885.99	885.00

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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.				
9201.10.00	Upright pianos	20%	kg&u	898.13	898.10
9201.20.00	- Grand pianos	20%	kg&u	898.13	898.10
9201.90.00	- Other	20%	kg&u	898.13	898.10
92.02	Other string musical instruments (for example, guitars, violins, harps).				
9202.10.00	- Played with a bow	20%	kg&u	898.15	898.10
9202.90.00	- Other	20%	kg&u	898.15	898.10
[92.03]	Deleted				
[92.04]	Deleted				
92.05	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.				
9205.10.00	- Brass-wind instruments.	20%	kg&u	898.15	898.20
9205.90.00	- Other:	20%	kg&u	###	898.20
9206.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	20%	kg&u	898.24	898.20
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example,				

	organs, guitars, accordions).				
9207.10.00	- Keyboard instruments, other than accordions	20%	kg&u	898.25	898.20
9207.90.00	- Other	20%	kg&u	898.26	898.20

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kind; whistles, call horns and other mouth-blown sound signalling instruments.				
9208.10.00	- Musical boxes	20%	kg&u	898.29	898.20
9208.90.00	- Other	20%	kg&u	898.29	898.20
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.				
9209.30.00	- Musical instrument strings	20%	kg&u	898.93	898.90
	- Other:				
9209.91.00	- - Parts and accessories for pianos	20%	kg	898.94	898.90
9209.92.00	- - Parts and accessories for the musical instruments of heading 92.02	20%	kg	898.95	898.90
9209.94.00	- - -Parts and accessories for the musical instruments of heading 92.07	20%	kg	898.97	898.90
9209.99.00	- Other	20%	kg	898.98	898.90

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.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07.				
9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars)	20%	kg&u	891.11	891.00
9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors.	20%	kg&u	891.12	891.00
9301.90.00	- Other	20%	kg&u	891.12	891.00
9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	20%	kg&u	891.14	891.00
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).				
9303.10.00	- Muzzle-loading firearms	20%	kg&u	891.31	891.00
9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun- rifles	20%	kg&u	891.31	891.00
9303.30.00	- Other sporting, hunting or target-shooting rifles	20%	kg&u	891.31	891.00
9303.90.00	- Other	20%	kg&u	891.31	891.00
9304.00.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	20%	kg&u	891.3	891.00
93.05	Parts and accessories of articles of headings 93.01 to 93.04.				

9305.10.00	- Of revolvers or pistols	20%	kg	891.91	891.00
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HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
9305.20.00	- Of shotguns or rifles of heading 93.03	20%	kg	891.95	891.00
	- Other:				
9305.91.00	- - Of military weapons of heading 93.01	20%	kg	891.95	891.00
9305.99.00	-- Other	20%	kg	891.95	891.00
93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.				
	- Shotgun cartridges and parts thereof; air gun pellets:				
9306.21.00	- - Cartridges	20%	kg	891.22	891.00
9306.29.00	- - Other:	20%	kg	891.23	891.00
9306.30.00	- Other cartridges and parts thereof:	20%	kg	891.21	891.00
9306.90.00	- Other	20%	kg	891.2	891.00
9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	20%	kg	891.13	891.00

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.

This Chapter does not cover:

- (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
- (c) Articles of Chapter 71;
- (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
- (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
- (f) Lamps or lighting fittings of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- (h) Articles of heading 87.14;
- (i) Dentists' chairs incorporating dental appliances of Heading 90.18 or dentists' spittoons (heading 90.18);
- (j) Articles of Chapter 91 (for example, clocks and clock cases); or
- (k) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).

2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

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

- (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;

- (b) Seats and beds.
3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
 (B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.				
9401.10.00	- Seats of a kind used for aircraft	20%	kg&u	821.11	821.00
9401.20.00	- Seats of a kind used for motor vehicles:	20%	kg&u	821.12	821.00
9401.30.00	- Swivel seats with variable height adjustment	20%	kg&u	821.14	821.00
9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	20%	kg&u	821.15	821.00
	- Seats of cane, osier, bamboo or similar materials:				
9401.51.00	- - Of bamboo or rattan	20%	kg&u	###	821.00
9401.59.00	- - Other	20%	kg&u	###	821.00
	- Other seats, with wooden frames:				
9401.61.00	- - Upholstered	20%	kg&u	821.17	821.00
9401.69.00	- - Other	20%	kg&u	821.16	821.00
	- Other seats, with metal frames:				
9401.71.00	- - Upholstered	20%	kg&u	821.17	821.00
9401.79.00	- - Other	20%	kg&u	821.17	821.00
9401.80.00	- Other seats	20%	kg&u	821.18	821.00
9401.90.00	- Parts	20%	kg	821.19	821.00
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.				
9402.10.00	- Dentists' or barbers' or similar chairs and	20%	kg	872.41	872.00

	parts thereof				
9402.90.00	- Other	20%	kg	872.49	872.00

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
94.03	Other furniture and parts thereof.				
9403.10.00	- Metal furniture of a kind used in offices	20%	kg	821.31	821.00
9403.20.00	- Other metal furniture:	20%	kg	821.39	821.00
9403.30.00	- Wooden furniture of a kind used in offices	20%	kg&u	821.51	821.00
9403.40.00	- Wooden furniture of a kind used in the kitchen	20%	kg&u	821.53	821.00
9403.50.00	- Wooden furniture of a kind used in the bedroom	20%	kg&u	821.55	821.00
9403.60.00	Other wooden furniture:	20%	kg&u	821.59	821.00
9403.70.00	- Furniture of plastics:	20%	kg	821.71	821.00
9403.81.00	- Furniture of other materials, including cane, osier, bamboo or similar materials:	20%	kg	821.71	821.00
9403.89.00	- - Other:	20%	kg	###	821.00
9403.90.00	- Parts	20%	kg	821.80	821.00
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.				
9404.10.00	- Mattress supports	20%	kg&u	821.21	821.00
	- Mattresses:				
9404.21.00	- - Of cellular rubber or plastics, whether or not covered	20%	kg&u	821.23	821.00
9404.29.00	- - Of other materials	20%	kg&u	821.25	821.00
9404.30.00	- Sleeping bags	20%	kg&u	821.27	821.00
9404.90.00	- Other	20%	kg&u	821.29	821.00

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HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.				
9405.10.00	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	20%	kg&u	813.11	813.00
9405.20.00	- Electric table, desk, bedside or floor-standing lamps	20%	kg&u	813.13	813.00
9405.30.00	- Lighting sets of a kind used for Christmas trees	20%	kg&u	894.41	813.00
9405.40.00	- Other electric lamps and lighting fittings	20%	kg	813.15	813.00
9405.50.00	- Non-electrical lamps and lighting fittings	20%	kg	813.17	813.00
9405.60.00	- Illuminated signs, illuminated name-plates and the like	20%	kg&u	813.2	813.00
	- Parts:				
9405.91.00	- - Of glass	20%	kg	813.91	813.00
9405.92.00	- - Of plastics	20%	kg	813.92	813.00
9405.99.00	- - Other	20%	kg	813.99	813.00
9406.00.00	Prefabricated buildings.	20%	kg	811.01	811.00

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, sailboats 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);
 - (i) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (j) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (k) Bells, gongs or the like of heading 83.06;
 - (l) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
 - (m) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (n) Children's bicycles (heading 87.12);
 - (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (p) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
 - (q) Decoy calls or whistles (heading 92.08);
 - (r) Arms or other articles of Chapter 93;
 - (s) Electric garlands of all kinds (heading 94.05);
 - (t) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified

- according to their constituent material); or
- (u) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
 3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
 4. Subject to the provisions of Note 1 above, heading 95.03 applies *inter alia* to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
 5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, “pet toys” (classification in their own appropriate heading).

Subheading Note.

1. Subheading 9504.50 covers:
 - (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
 - (b) Video game machines having a self-contained video screen, whether or not portable. This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
[95.01]	Deleted				
[95.02]	Deleted				
9503.00.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	20%	kg	894.24	894.20
95.04	Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.				
9504.20.00	- Articles and accessories for billiards of all kinds	20%	kg	894.33	894.30
9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	20%	kg&u	894.35	894.30
9504.40.00	- Playing cards	20%	kg&u	894.37	894.30
9504.50.00	- Video game consoles and machines, other than those of subheading 9504.30	20%	kg&u	894.39	894.30
9504.90.00	- Other:	20%	kg&u	894.39	894.30
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.				
9505.10.00	- Articles for Christmas festivities:	20%	kg	894.45	894.40
9505.90.00	- Other	20%	kg	894.49	894.40

95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.				
	- Snow-skis and other snow-ski equipment:				
9506.11.00	- - Skis	20%	kg&2u	894.73	894.70

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
9506.12.00	- Ski-fastenings (ski-bindings)	20%	kg	894.73	894.70
9506.19.00	- - Other	20%	kg	894.73	894.70
	- Water-skis, surf-boards, sailboards and other water-sport equipment:				
9506.21.00	- - Sailboards	20%	kg&u	894.74	894.70
9506.29.00	- - Other	20%	kg&u	894.74	894.70
	- Golf clubs and other golf equipment:				
9506.31.00	- - Clubs, complete	20%	kg&u	894.75	894.70
9506.32.00	- - Balls	20%	kg&u	894.75	894.70
9506.39.00	- - Other	20%	kg	894.75	894.70
9506.40.00	- Articles and equipment for table-tennis	20%	kg	894.79	894.70
	- Tennis, badminton or similar rackets, whether or not strung:				
9506.51.00	Lawn-tennis rackets, whether or not strung	20%	kg&u	894.76	894.70
9506.59.00	- - Other	20%	kg&u	894.76	894.70
	- Balls, other than golf balls and table-tennis balls:				
9506.61.00	- - Lawn-tennis balls				
9506.62.00	- - Inflatable:	20%	kg&u	894.79	894.70
9506.69.00	- - Other	20%	kg&u	894.79	894.70
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	20%	kg&u	894.72	894.70
	- Other:				
9506.91.00	- Articles and equipment for general physical exercise, gymnastics or athletics	20%	kg	894.78	894.70
9506.99.00	- Other	20%	kg	894.78	894.70
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets,				

	butterfly nets and similar nets; decoy “birds” (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites				
9507.10.00	- Fishing rods	5%	kg&u	894.71	894.71
9507.20.00	- Fish-hooks, whether or not snelled	5%	kg	894.71	894.71

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
9507.30.00	- Fishing reels	5%	kg&u	894.71	894.71
9507.90.00	- Other:	20%	kg&u	894.71	894.71
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, and travelling menageries; travelling theatres.				
9508.10.00	- Travelling circuses and travelling menageries	20%	kg	694.61	894.60
9508.90.00	- Other	20%	kg	694.61	894.60

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), dentistry or mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in for medical, surgical or veterinary purposes (heading 90.18));
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (i) Articles of Chapter 93 (arms and parts thereof);
 - (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (k) Articles of Chapter 95 (toys, games, sports requisites); or
 - (l) 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 consti- tute only minor constituents.

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).				
9601.10.00	- Worked ivory and articles of ivory	20%	kg	899.11	899.10
9601.90.00	- Other:	20%	kg	899.11	899.10
9602.00.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	20%	kg	899.19	899.10
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).				
9603.10.00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	20%	kg&u	899.72	899.72
	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:				

9603.21.00	- - Tooth brushes, including dental-plate brushes	20%	kg&u	899.72	899.72
9603.29.00	- - Other	20%	kg&u	899.72	899.72

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics:	20%	kg&u	899.72	899.72
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers:	20%	kg&u	899.72	899.72
9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles	20%	kg&u	899.72	899.72
9603.90.00	- Other:	20%	kg&u	899.72	899.72
9604.00.00	Hand sieves and hand riddles.	20%	kg&u	899.81	695.00
9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	20%	kg&u	831.31	831.00
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.				
9606.10.00	- Press-fasteners, snap-fasteners and press-studs and parts therefor	20%	kg	899.83	899.03
	- Buttons:				
9606.21.00	- - Of plastics, not covered with textile material	20%	kg	899.83	899.03
9606.22.00	- - Of base metal, not covered with textile material	20%	kg	899.83	899.03
9606.29.00	- - Other	20%	kg	899.83	899.03
9606.30.00	- Button moulds and other parts of buttons; button blanks	20%	kg	899.84	899.03
96.07	Slide fasteners and parts thereof.				
	- Slide fasteners:				
9607.11.00	- - Fitted with chain scoops of base metal	20%	kg	899.85	899.05

9607.19.00	- - Other				
9607.20.00	- Parts:	20%	kg	899.86	899.05

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.				
9608.10.00	- Ball point pens	20%	kg&u	895.21	895.20
9608.20.00	- Felt tipped and other porous-tipped pens and markers	20%	kg&u	895.21	895.20
9608.30.00	- Fountain pens, stylograph pens and other pens	20%	kg&u	895.21	895.20
9608.40.00	- Propelling or sliding pencils	20%	kg&u	895.21	895.20
9608.50.00	- Sets of articles from two or more of the foregoing subheadings	20%	kg&u	895.21	895.20
9608.60.00	- Refills for ball point pens, comprising the ballpoint and ink-reservoir	20%	kg&u	895.21	895.20
	- Other:				
9608.91.00	- - Pen nibs and nib points	20%	kg&u	895.22	895.20
9608.99.00	- - Other:	20%	kg	895.21	895.20
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.				
9609.10.00	- Pencils and crayons, with leads encased in a rigid sheath:	20%	kg	895.23	895.20
9609.20.00	- Pencil leads, black or coloured	20%	kg	895.23	895.20
9609.90.00	- Other:	20%	kg	895.23	895.20
9610.00.00	Slates and boards, with writing or	20%	kg	895.92	895.90

	drawing surfaces, whether or not framed.				
9611.00.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	20%	kg	895.93	895.90

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.				
9612.10.00	- Ribbons:	20%	kg&u	895.94	895.90
9612.20.00	- Ink-pads	20%	kg&u	895.94	895.90
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.				
9613.10.00	- Pocket lighters, gas fuelled, non-refillable	20%	kg&u	899.33	899.33
9613.20.00	- Pocket lighters, gas fuelled, refillable	20%	kg&u	899.33	899.33
9613.80.00	- Other lighters	20%	kg&u	899.33	899.33
9613.90.00	- Parts	20%	kg	899.35	899.33
9614.00.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	20%	kg&u	899.37	899.37
9615.00.00	Combs, hair-slides and the like; hair-pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.				
	- Combs, hair-slides and the like:				
9615.11.00	-- Of hard rubber or plastics:	20%	kg	899.89	899.80
9615.19.00	-- Other:	20%	kg	899.89	899.80
9615.90.00	- Other:	20%	kg	899.89	899.80

96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.				
9616.10.00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	20%	kg	899.87	553.10
9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	20%	kg	899.82	553.59

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
9617.00.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	20%	kg	899.97	899.80
9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.				
9619	- Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any materials.				
9619.00.10	- - Terry toweling napkins for babies	5%	kg	642.95	642.96
9619.00.20	- - Disposable diapers for babies	5%	kg	642.95	642.96
9619.00.30	- - Disposable napkin liners for babies	5%	kg	642.95	642.96
9619.00.90	- - Other	20%	kg	642.95	642.96

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Notes.

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

HS	DESCRIPTION OF GOODS	DUTY RATE	UNIT	SITC4 REV 4	SITC Code Number
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.				
9701.10.00	- Paintings, drawings and pastels:	20%	kg&u	896.11	896.00
9701.90.00	- Other	20%	kg	896.12	896.00
9702.00.00	Original engravings, prints and lithographs.	20%	kg&u	896.20	896.00
9703.00.00	Original sculptures and statuary, in any material.	20%	kg&u	896.30	896.00
9704.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	20%	kg	896.40	896.00
9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	20%	kg	896.50	896.00
9706.00.00	Antiques of an age exceeding one hundred years.	20%	kg	896.60	896.00

SECOND SCHEDULE

(Regulation 3)

EXEMPTIONS FROM CUSTOMS DUTIES

1 Government and H.M. Forces Goods

- (1) Goods required for the Governor for his use or for consumption at Plantation House.
- (2) Goods required for Her Majesty's Forces use or under a donor-funded project.
- (3) Uniforms and decorations imported by officers of Her Majesty's Services.

2 Goods for Registered Charities

Goods imported by any charity registered under the Charities Ordinance, 2005, for use to further its charitable objectives.

3 Packages or Coverings

- (1) Outer packages and coverings (including cylinders used for the importation of gas) in which goods are contained or wrapped for shipment.
- (2) Inner receptacles or coverings containing goods liable to specific duties.
- (3) Goods required by a manufacturer or producer exclusively for use as containers for the packing of any local product or manufacture, subject to such conditions as to the keeping and rendering of accounts and as to the use or disposal of such goods as the Collector may impose.

4 Passengers' Baggage

(1) *Temporary Visitors:-*

In the case of a passenger arriving in St Helena for a temporary purpose likely to involve a stay not exceeding six months:

- (a) Non consumable articles (other than motor vehicles) which the passenger may personally and reasonably require, taking into consideration all the circumstances of his visit and which he intends to take with him when he leaves.

Provided that:-

- (i) the Collector may, at his discretion, require a passenger to make a deposit, equivalent to the duty which would otherwise be payable on any such article or give security therefor to the satisfaction of a customs officer;
 - (ii) any article admitted duty free under this regulation shall become liable to duty if not removed from St Helena within a period of six months.
- (b) Consumable provisions and beverages (other than alcoholic liquors, perfumed spirits and tobacco goods) in such quantities and in such kinds as are consistent with his visit, at the discretion of the Collector.

(2) **Other Passengers**

- (a) In the case of a passenger arriving in St Helena with the bona fide intention of residing in St Helena for a period exceeding six months:
- (i) Used wearing apparel.
 - (ii) Personal and household effects of any kind which are proved to the satisfaction of the Collector to have been in the personal or household use of the passenger **provided that** the articles are imported within a period of six months of the passenger's arrival in St Helena.
- (b) In the case of passengers arriving in St Helena to take up any employment approved by the Governor in Council for the purposes of this exemption, on first arrival to take up such employment:
- (i) The articles enumerated in paragraph 2(a)(i) and (ii).
 - (ii) Such new or unused articles as the passenger may reasonably require for his personal or household use and which either accompany the passenger or which are declared by the passenger on arrival to be unaccompanied baggage, **provided that** the articles are imported within a period of six months of the passenger's arrival in St Helena.
 - (iii) One vehicle to be available for official duties but if sold duty is payable based on the value of the vehicle at the time of sale.

(3) **All Passengers**

The following articles, provided that they are imported by and in the possession of a passenger:

- (a) Spirits, strong liqueurs with alcohol content
- (i) 22 per cent or below: 2 litres; or
 - (ii) exceeding 22 per cent: 1 litre
- Plus-
- (a) Wine: 2 litres; or
 - (b) Beer/Lager: 12 bottles/cans (340ml)
- (b) Perfumed spirits and toilet water not exceeding in total 250ml; and
- (c) Cigarettes not exceeding 200, or other tobacco goods not exceeding in total 250 grams; and
- (d) Clothing and other miscellaneous goods intended for personal use not exceeding in total £100 in value

Provided that:-

- (i) the allowances referred to in paragraph (a) and (c) shall not be available to any person under the age of 18 years;

(4) **Crew**

In the case of crew paying-off, as defined in Regulation 3 of the Customs (Arriving and Departing Ships) Regulations 1999, those articles listed in paragraph 3 of this Part.

(5) **Interpretation**

For the purpose of paragraph 2(a)(ii) and 2(b)(ii) the term "personal and household effects" does not include:

Firearms, ammunition, provisions, beverages, tobacco goods, perfumed spirits, vehicles of any kind, trade goods for sale or deposit to other persons.

5 Goods for Places of Worship

- (1) Goods of non-consumable nature which the Collector is satisfied are solely for furnishing, fixtures, fittings and religious items, decoration, construction and repair of places of worship, or as vestments for use during public worship, on the signed declaration of the head of the

denomination for which they are intended that the goods and vestments will be used only for such purposes.

- (2) Bread, wine, candles and incense, which the Collector is satisfied, are imported solely for use in places of worship.
- (3) Vehicles imported by a religious denomination for the purpose of its work on the island subject to an upper limit of £1,000 duty.

6 Legacies

Goods (excluding vehicles and consumable goods such as tobacco, wine, spirits and beer) which the Collector is satisfied were belonging to or in the possession of a deceased person and were used by him before his death and were not used or held for business purposes and that the importation thereof is by or for a person resident in St Helena who becomes entitled thereto by virtue of any testamentary disposition or intestacy.

7 Memorials

Memorial tablets, tombstones and accessories.

8 Consular and Napoleonic Goods

- (1) Building material, imported for the restoration and maintenance of Longwood House, the Briars Pavilion and the Tomb.
- (2) Articles the property of the French Government imported for the permanent equipment of Longwood House and the Briars Pavilion.
- (3) Articles imported for exhibition in the Napoleonic museum at Longwood House and the Briars Pavilion.
- (4) Articles for the use of the public service of a Consulate;
Provided that the articles are consigned to the consular officer or agent and certified by French Consul.
- (5) Uniforms and decorations of consular officers or agents.

9 Cable and Wireless PLC

Exemption from all telephone equipment imported for their operations, and all vehicles imported for use in connection with such business.

10. Miscellaneous items

Any goods where the duty thereon would be less than £1:

Provided that the Collector may, at his discretion, determine that where more than one item is imported by, or addressed to, the same person or persons, the duty on such goods shall be assessed collectively and duty payable accordingly.

11 General

- (1) Any goods, which the Government of St Helena is under any international or contractual obligation to admit free of duty.
- (2) Other articles not exempted from duty which, if the total duty payable is less than £1,000, may be exempted by the Collector of Customs and Excise.
- (3) Other articles not exempted from duty which, in any particular case, may be exempted by order of the Governor in Council.
- (4) Goods imported by a statutory corporation approved for the purposes of this exemption by the Governor in Council and which the Collector is satisfied are imported for the use of such corporation in the pursuit of its statutory objects and powers, but excluding goods imported for resale.

THIRD SCHEDULE

(Regulation 3(3))

WHARFAGE AND WAREHOUSING

Wharfage fees shall be charged as follows in relation to any goods which remain under the control of the Customs for longer than seven days after the day on which they are landed: for each day, after expiry of the said period of seven days—

1. Good in a Container: £40.00;
2. All other goods, 25% of the value of the goods;

Provided that the said charges shall not apply if (or to the extent that) the delay in clearing the goods is the result of-

- a) restrictions on access to the Customs area while a ship is in port;
- b) weekends or public holidays;
- c) adverse sea or weather conditions, rock fall, or road closure; or
- d) other circumstances beyond the control of the importer.

Warehouse rent shall be charged as follows: for each cubic metre or part thereof—

1. First three months: £0.40 for each month or part thereof;
 2. Thereafter: £0.70 for each month or part thereof.
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Made by the Governor in Council this 31st day of March, 2011.

Linda Benjamin
Clerk of Councils

use Rent.